



Export guidelines

With reliable shipping solutions to every destination

GLS covers 41 European, eight U.S. states and Canada via its own subsidiaries as well as partner companies and is globally connected via contractual agreed alliances. Our proven processes ensure smooth import and export handling, also for customs shipments.

In this guideline you will find everything you need to know about goods shipping within and outside the European Union.

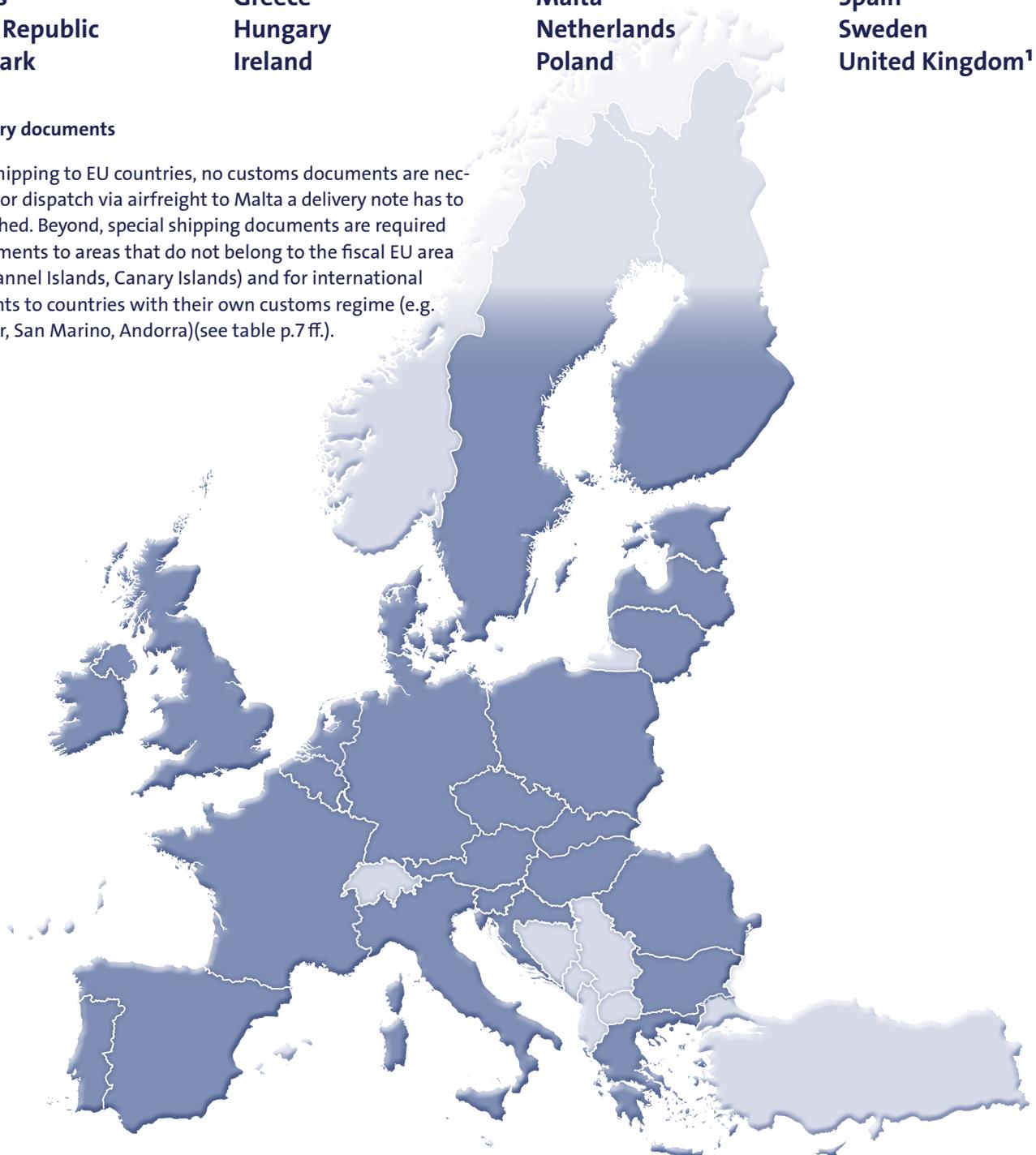
Please note that this is a non-binding guideline. The contents were compiled to the best of our knowledge and belief. Nevertheless, GLS cannot be held reliable for the accuracy, completeness and timeliness of the content. Each customer is responsible for compliance with legal requirements. Therefore, this guideline does not replace any legal advice that may be required.

Shipping to EU countries

Austria	Estonia	Italy	Portugal
Belgium	Finland	Latvia	Romania
Bulgaria	France	Lithuania	Slovakia
Croatia	Germany	Luxembourg	Slovenia
Cyprus	Greece	Malta	Spain
Czech Republic	Hungary	Netherlands	Sweden
Denmark	Ireland	Poland	United Kingdom¹

Necessary documents

When shipping to EU countries, no customs documents are necessary. For dispatch via airfreight to Malta a delivery note has to be attached. Beyond, special shipping documents are required for shipments to areas that do not belong to the fiscal EU area (e.g. Channel Islands, Canary Islands) and for international shipments to countries with their own customs regime (e.g. Gibraltar, San Marino, Andorra)(see table p.7 ff.).



¹The United Kingdom (UK) ceased to be a member of the EU as of January 31, 2020 and is since January 1, 2021 subject to customs supervision.

Shipping to EFTA states and third countries

Members of the European Free Trade Association EFTA are Norway, Liechtenstein, Switzerland and Iceland. All other shipping destinations are third countries from an EU point of view.

EORI number

For shipments to non-EU countries you must have your VAT number made internationally. This is done by requesting an EORI number from the Federal government, Finance department.

A request form is available at our GLS customs department (customsdoc@glb-belgium.com).

Incoterms

The Incoterms determine which incidental costs of transportation are paid by the sender and which ones are paid by the importer. Outside the EU, depending on the destination, further fees apply in addition to shipping costs (e.g. for customs clearing or import sales tax). When exporting with GLS, senders can choose between the following options:

Incoterm 10 (DDP):

Freight costs, customs clearance costs, customs duties and taxes paid – the sender pays all resulting costs, the importer bears no costs.

Incoterm 20 (DAP):

Freight costs paid, customs clearance costs, customs duties and taxes unpaid – the sender pays the freight only, the importer bears all other costs.

Incoterm 30 (DDP, VAT unpaid):

Freight costs, customs clearance costs and customs duties paid, taxes unpaid – the sender pays freight costs, customs clearance costs and customs duties, the importer pays the resulting taxes.

Incoterm 40 (DAP, cleared):

Freight costs and customs clearance costs paid, customs duties and taxes unpaid – the sender pays freight costs and customs clearance costs, the importer pays the customs, duties, and resulting taxes.

Incoterm 50 (DDP):

Freight costs and customs clearance costs paid, low-value clearance – the sender pays freight costs and customs clearance costs, the importer bears no costs. The Simplified Procedure for Customs Clearance results in lower costs and quicker delivery times in non-EU and EFTA countries. It can only be used for low-

value shipments (note the country-specific upper value limits) or for document dispatch.

Customs clearance is made on behalf of the importer/consignee for all above listed incoterms.

Commercial invoice

For shipments to EFTA states and third countries, a commercial invoice in triplicate is required (original plus two copies). For shipping *GlobalExpressParcel* a commercial invoice in quadruplicate (original plus three copies) in English is required. The commercial invoice must contain the following details:

- Name and address of the sender with phone number and e-mail address
- EORI number of sender
- Name and address of the consignee, with telephone number, e-mail address and person of contact
- Delivery address, if different from the invoice address
- Billing date, number and place
- Description and number of goods with corresponding customs tariff codes¹ and respective values
- Value of goods (with currency information)
- Delivery conditions/delivery terms
- GLS parcel number(s)
- Weight (gross/net)
- Declaration of origin (for further information see page 4)
- Company stamp, signature and name in plain writing

These details are also required for samples or gifts and for shipments free of charge. In addition, a declaration of value is necessary, for example with the remark “Sample or gift – value for customs purposes only”.

If senders select the eDeclarationService, GLS will complete the electronic customs declaration for them. The sender mails their commercial invoice to GLS at customsdoc@glb-belgium.com.

The export declaration must be completed before the parcel is shipped. Parcels must remain with the sender until the electronic export declaration has been completed. If you want to benefit from the preferential clearance rates for automatic export procedure, please use AEB portal or API solution.

¹ Find information about customs tariff codes on: www.tariffnumber.com

Preferences/preferential treatment

The EU has agreements with many countries on customs preferential treatments for goods from certain countries and territories. If the exporter proves the origin of the goods with a preference

certificate there are in some cases fewer or even no charges. The form the preference certificate must have depends on the country and the value of goods in particular.

Non-formal preference certificate

Declaration of origin:

If the value of goods is less than € 6,000 a declaration of origin on the commercial invoice is sufficient.

The mandatory text for it reads:

“The exporter (authorised exporter, customs authorisation number) confirms that – except where otherwise clearly indicated – these products are of European Community preferential origin.” The declaration of origin must be signed in original (including plain writing and company stamp), if the exporter is not an “authorised” person – meaning having received permission by the central customs office for simplified export of goods.

Also possible as non-formal preference certificates:

- Declaration of origin on the EUR-MED invoice

Formal preference certificate

EUR. 1 movement certificate:

If the value of goods exceeds € 6,000 (e.g. a consignment of several parcels), a EUR. 1 certificate is required. This certificate must be stamped by the responsible customs office. An exception applies to “authorised exporters”. In this case, the declaration of origin with the indication of the approval number is sufficient.

Further possible formal preference certificates at a glance:

- EUR-MED movement certificate
- A.T.R. movement certificate with pre-stamp or special stamp
- Certificate of origin, Form A

Export declaration

If the value of goods exceeds of € 1,000 senders need an electronic export declaration for parcel transport to EFTA states and third countries. The export declaration is created by ATLAS (Automated Tariff and Local Customs Clearance System). Caution: Only the two-step export procedure is accepted. If senders choose the *eDeclarationService*, GLS creates the electronic export declaration. Shipments have to remain at the sender until the electronic export declaration has been created.

Dispatch of documents

Via *GlobalExpressParcel* documents can be sent using Incoterm 50. Please enclose a copy of the address sticker or parcel label. The weight limit is no more than 5 kg (to India 500 g only) and only paper is allowed to be sent (documents without a commodity value, for example catalogues, brochures etc.).

Alternatively, the GLS AWB (Air Way Bill) can be used as documentation for all countries. When shipping documents to India, an invoice needs to be enclosed.

Export checklist: shipment within Europe – customs destinations

Country	Postcodes/cities	Commercial invoice	Declaration of origin on commercial invoice (for EU goods)	Movement certificate EUR. 1 or declaration of origin with authorisation number	Limit for low-value clearance (Incoterm 50)
Albania	All	Original + 3 copies	<€ 6,000	≥€ 6,000	Only for documents up to 5kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 40 or 50 possible.					
Andorra	All	Original + 2 copies	<€ 6,000	≥€ 6,000	Not possible
For companies: VAT ID number of sender and consignee is required. For private individuals: passport number (DNI number) is required. Phone number of consignee necessary. Only Incoterm 20 possible. Please note: Export declaration required for any value of goods.					
Bosnia and Herzegovina	All	Original + 3 copies	<€ 6,000	≥€ 6,000	Not possible
Company stamp and signature on invoice necessary.					
Gibraltar	All	Original + 2 copies	<€ 6,000	≥€ 6,000	Not possible
For companies: VAT ID number of sender and recipient is required. For private individuals: passport number (DNI number) is required. Phone number from consignee necessary. Only Incoterm 20 possible.					
Great-Britain	All (except Northern Ireland)	Original + 2 copies	<€ 6,000	≥€ 6,000	≤£ 39.00
For more information, contact our customs service at customsdoc@glb-belgium.com .					
Iceland	All	Original + 3 copies	<€ 6,000	≥€ 6,000	Only for documents up to 5kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 40 or 50 are possible.					
Kosovo	All	Original + 3 copies in English	<€ 6,000	≥€ 6,000	Not possible
Company stamp and signature on invoice necessary.					
Liechtenstein	All	Original + 2 copies	<€ 6,000	≥€ 6,000	Only for EU/EFTA origin CHF 62.50 (approx. € 52)
Incoterm 50: shipping of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol. Handling via Switzerland.					
Macedonia	All	Original + 3 copies	<€ 6,000	≥€ 6,000	Not possible
Company stamp and signature on invoice necessary.					
Montenegro	All	Original + 3 copies	<€ 6,000	≥€ 6,000	Not possible
Company stamp and signature on invoice necessary.					

Export checklist: shipment within Europe – customs destinations

Country	Postcodes/cities	Commercial invoice	Declaration of origin on commercial invoice (for EU goods)	Movement certificate EUR. 1 or declaration of origin with authorisation number	Limit for low-value clearance (Incoterm 50)
Norway	All	Original + 2 copies	<€ 6,000	≥€ 6,000	NOK 350 (approx. € 39)
<p>Incoterm 50: shipping of documents, catalogues, etc. up to 4kg. Invoice required (no pro forma invoice). Excluded: jewellery, alcohol, cigarettes, telecommunication equipment. Declaration of origin with original signature and name in plain writing. Please note: Customs clearance of parcels with a goods value of less than NOK 200 only with passport number of consignee.</p>					
San Marino	47890-47899 (IT)	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	not possible
<p>Up to € 500 the following declaration on the invoice is sufficient: "T2L Commission Regulation (EEC) 2920/90 dated 10 Oct. 1990". Exceeding € 500 a T2L is required.</p>					
Switzerland	All	Original + 2 copies	<€ 6,000	≥€ 6,000	Only for EU/EFTA origin CHF 62.50 (approx. € 52)
<p>Incoterm 50: dispatch of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol. Declaration of origin with original signature and name in plain writing.</p>					
Serbia	All	Original + 3 copies	<€ 6,000	≥€ 6,000	€ 80
Turkey	All	Original + 3 copies in English	Only country of origin or A.T.R. (acc. EUR. 1)	A.T.R.	not possible
<p>Value of goods exceeding € 75: Incoterms 20 or 40 possible. Excluded: alcohol, cigarettes, chemicals, lighters (all types), electronic equipment/components. Parcels weighing more than 30 kg or with a goods value of more than € 1,500 to private consignees clear customs through an external customs agent. This may cause additional costs. Incoterm 50: Exception: Books and printed media for private purposes. These must not exceed € 150 and can be cleared as low-value with correct invoice and content.</p>					
Vatican	00120 (IT)	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible

For all destinations listed above, the following applies:

- From an invoice value of € 1,000 an electronic export declaration is required. The *eDeclarationService* can be used for this purpose. Only the two-step export procedure is accepted.
- The values for the declaration of origin and the movement certificate refer in each case to a consignment (several parcels from one shipper to the same consignee). The value of the goods per parcel is in any case limited to € 5,000.

Export checklist: shipment within Europe – special areas

Country	Postcodes/cities	Commercial invoice	Declaration of origin on commercial invoice (for EU goods)	Movement certificate EUR. 1 or declaration of origin with authorisation number	Limit for low-value clearance (Incoterm 50)
Aaland (FI)	22000-22999 (FI)	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible
Büdingen (CH)	8238 (CH)	Original + 2 copies	<€ 6,000	≥€ 6,000	CHF 62.50 (approx.€ 52)
	Incoterm 50: dispatch of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol.				
Canary Islands (ES)	35xxx (ES), 38xxx (ES)	Original + 2 copies	T2LF (at shipper's discretion)	not necessary	Not possible
	For companies: VAT ID number of sender and recipient is required. For private individuals: passport number (DNI number) is required. Phone number from consignee necessary. Only Incoterm 20 possible. Export declaration necessary for all goods values, for sample or document consignments from a goods value of € 150 and over.				
Ceuta (ES)	51xxx (ES)	Original + 2 copies	<€ 6,000	≥€ 6,000	Not possible
	For companies: VAT ID number of sender and recipient is required. For private individuals: passport number (DNI number) is required. Phone number from consignee necessary. Only Incoterm 20 possible.				
Channel Islands (GB)	Guernsey (GB): GY + xxxxx Jersey (GB): JY + xxxxx	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible
	Export declaration and invoice are required, regardless of the commodity value. Invoice, VAT ID of sender and recipient, phone number of recipient.				
Northern Cyprus (TR)	99010-99970	Original + 3 copies in English	Only country of origin or A.TR. (acc. EUR. 1)	A.TR.	€ 75 up to 30kg (gross)
	Commodity value more than € 75: Incoterms 20 or 40 possible. Incoterm 50: shipping of documents, catalogues, etc. up to 4 kg. Excluded: software, jewellery, watches, electronic parts, alcohol.				
Faroe Islands (DK)	All	Original + 2 copies	<€ 6,000	≥€ 6,000	Only for documents up to 5kg (gross)
	Company stamp and signature on commercial invoice required. Only Incoterms 40 and 50 possible.				
Greenland	All	Original + 2 copies	<€ 6,000	≥€ 6,000	Only for documents up to 5kg (gross)
	Company stamp and signature on commercial invoice required. Only Incoterms 40 and 50 possible.				
Livigno (IT)	23030 (IT)	Original + 2 copies	<€ 6,000	≥€ 6,000	Not possible
	Company stamp and signature on commercial invoice required. Only Incoterms 40 and 50 possible. No MRN required.				

Export checklist: shipment within Europe – special areas

Country	Postcodes/cities	Commercial invoice	Declaration of origin on commercial invoice (for EU goods)	Movement certificate EUR. 1 or declaration of origin with authorisation number	Limit for low-value clearance (Incoterm 50)
Melilla (ES)	52xxx (ES)	Original + 2 copies	<€ 6,000	≥€ 6,000	Not possible
For companies: VAT ID number of sender and recipient is required. For private individuals: passport number (DNI number) is required. Phone number from consignee necessary. Only Incoterm 20 possible.					
Mount Athos (GR)	63086 (GR)	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible
Samnaun (CH)	7562 (CH), 7563 (CH)	Original + 2 copies	Not necessary	Not necessary	Customs enclave
Separate invoice and export declaration required + CHF 50 for forwarding dutiable goods. Incoterm 50: dispatch of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol.					

For all destinations listed above, the following applies:

- From an invoice value of € 1,000 an electronic export declaration is required. The *eDeclarationService* can be used for this purpose. Only the two-step export procedure is accepted.
- The values for the declaration of origin and the movement certificate refer in each case to a consignment (several parcels from one shipper to the same consignee). The value of the goods per parcel is in any case limited to € 5,000.

Export checklist: worldwide shipment

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Possible Incoterms <i>GlobalExpressParcel</i>
Australia	Declaration of the country of origin.	Flammable nightwear, pine cones, paintball guns, filament light bulbs, paintball bullets.	Import licences required for: therapeutic equipment, drugs, cordless phones, CB radios and powered scooters. CDs/DVDs/videos require a declaration on the invoice. Sorts of leather subject to the CITES agreement are prohibited to be imported. A declaration of origin is required for textiles depending on origin.	10, 40, 50
Brazil	Declaration of the country of origin.	Precious stones, stamps, porcelain, soil.	The importer must request an import licence for textiles from the USDA.	40, 50
Canada	Declaration of the country of origin.	Products that were manufactured in prisons, ivory, restrictions on products from Liberia.	For CDs, cosmetics, leather products (plus a CITES certificate), medical equipment, medicine, musical instruments, office supplies, aircraft parts, computer parts, electronic spare parts, machinery parts, sports equipment, textiles, toys and mobile devices, additional documentation is necessary.	10, 40, 50
China	Declaration of the country of origin.	Matches, play money, wood pulp, toy/model/ imitation guns, soil.	Transport costs must be stated on the invoice. Import licences or, as the case may be, certificates are required for the following commodity groups: DVDs, CDs, cosmetics, leather goods, medical equipment, mechanic and electronic products. For films, photographs or pictures, respectively, Chinese customs requires a corresponding declaration on the commercial invoice. The CR number of the importer must be stated on the commercial invoice.	40, 50
Hong Kong	Declaration of the country of origin.	Matches, play money, wood pulp, toy/model/ imitation guns, soil, snuff, electronic cigarettes.	Import licences are required for the following commodity groups: rice, leather, drugs, medical equipment, computer equipment, electronic equipment, software and mobile phones. For textiles, a corresponding declaration must be stated on the invoice.	10, 40, 50
India	Declaration of the country of origin.	Passports, used goods/ second-hand goods, seeds, baby gender test kits, chemicals, electronic equipment, certain drugs, magnets, powder, wire, any kind of liquids.	GSTN and IEC Code of consignee must be stated on the invoice; for private recipients Aadhaar or PAN card number. Pro forma invoice higher than € 1,000 not possible. If the consignment consists of more than one parcel, a list showing which parcel contains which goods must be added to the invoice. Excluded goods: goods that are dedicated for re-exportation out of India.	10, 40, 50
Israel	Declaration of origin <€ 6,000 EUR. 1 ≥€ 6,000	Precious metals, precious stones, jewellery, soil.	Import licences required for the following commodity groups: all kinds of devices, drugs, medical equipment, electronic equipment, aircraft parts, sports equipment, toys and mobile phones. Certificates required for: leather and textiles (also additional import licences, as the case may be). DVDs and CDs require a corresponding declaration on the commercial invoice.	40, 50

Export checklist: worldwide shipment

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Possible Incoterms <i>GlobalExpressParcel</i>
Malaysia	Declaration of the country of origin.	Communist material, unprocessed coral material, seeds, mineral products, copy machines (multicolour), turtle eggs, sodium acetate, aerials, receivers, satellite dishes, all goods from Haiti, restrictions for products from Liberia as well as for clothing.	Import licences required for the following commodity groups: devices, books, cosmetics, medical prescriptions, films (plus explanation on invoice), leather products, medical supplies, computer equipment, textiles, toy/model/imitation guns and mobile phones.	10, 40, 50
Russia	Declaration of the country of origin.	For further information, please contact your depot.	For further information, please contact your depot.	10, 40, 50
Singapore	Declaration of the country of origin.	Communist material, mineral products, lighters (all types), rhinoceros horns (powder and waste), worked rhinoceros horns, health supplements, chewing gum, seditious and treasonable materials.	Restrictions and import licences or certificates of origin, respectively, for electronic devices, medical equipment and mobile phones. Certificates required for medical equipment and electronic equipment. For movie films, computer equipment, electronic equipment, medical equipment, musical instruments, machine parts, software, sports equipment, films and mobile phones, corresponding explanations are required on the commercial invoice, or, as the case may be, additional documentation must be added to the customs documents.	10, 40, 50
South Africa	Declaration of origin <€ 6,000 EUR. 1 ≥ € 6,000	Furniture, passports, furs.	The consignee must issue a statement for all kinds of devices. Import licences are required for drugs, textiles, newspapers, computer equipment and electronic equipment. For software and textiles, corresponding information needs to be stated on the commercial invoice.	10, 50
Taiwan	Declaration of the country of origin.	Soil, communist material, bonds, stamps, seeds.	Import licences are required for devices, books, CDs, DVDs, cosmetics, magazines from China, manuals, medical equipment, drugs (additional restrictions), office supplies, computer equipment, textiles and toys from China.	10, 50
USA	Declaration of the country of origin.	Restrictions for products from China, Puerto Rico, soil.	Various forms for different kinds of commodity groups necessary.	10, 40, 50

Export checklist: worldwide shipment

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Possible Incoterms <i>GlobalExpressParcel</i>
United Arab Emirates	Declaration of the country of origin.	Radar detectors, restrictions for electronic items.	Import licences required for books, cameras, CDs, cosmetics, DVDs, drugs, medicine, medical equipment and supplies, newspapers, aircraft parts, computer equipment, electronic supplies, machine parts, photographs and mobile phones.	10, 40, 50
Rest of the world	Declaration of the country of origin.	For further information, please contact your depot.	For further information, please contact our GLS customs department.	

For all destinations listed above, the following applies: a commercial invoice in English (original plus three copies) is mandatory. From an invoice value of € 1,000 an electronic export declaration is required – the *eDeclarationService* can be used for this purpose. Only the two-step export procedure is accepted. Document delivery with Incoterm 50 is possible up to 5 kg (gross) with GLS AWB (Air Way Bill) or a carbon copy of the parcel label (to India: invoice). Employees of our GLS customs department will be happy to explain in more detail the necessary documentation listed under the section “information on customs clearance”.