

SUPPORTING OUR CUSTOMERS

THROUGH BREXIT

EUROPEAN UNION CUSTOMER VERSION

Updated: January 4th 2021



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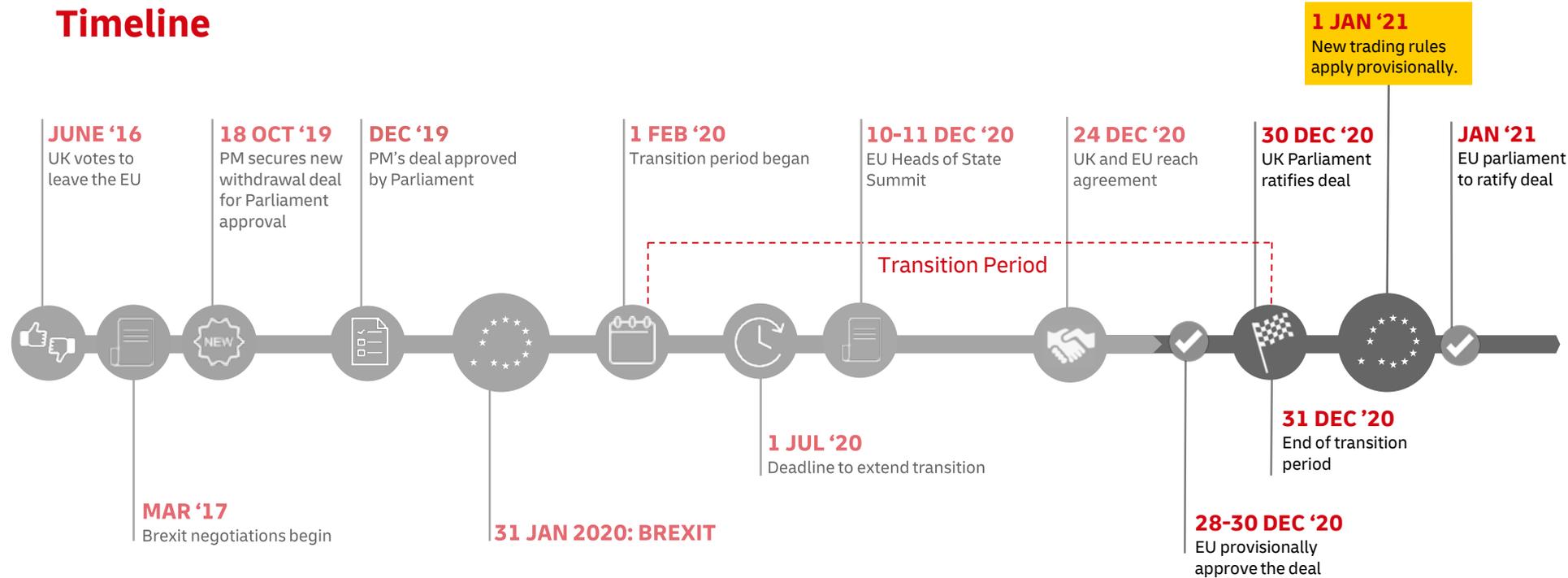
**Preparing
your business**



1. CURRENT SITUATION



Timeline



EU-UK Trade and Cooperation Agreement (TCA)

The EU-UK Trade and Cooperation Agreement (TCA) that was announced on December 24th 2020 provides more clarity for UK and EU trade from the end of the transition period. As our own teams work through the detail of the deal, the below are the essential requirements for shipping from 1 January 2021.

- **Customs Declarations are required** between Great Britain and the European Union, therefore Commercial or Pro-Forma Invoices are needed.
- The **EU-UK Trade and Cooperation Agreement (TCA)** means that in most cases Customs duties will not be applied as a zero tariff has been confirmed for goods sent between the UK and EU, however this **is conditional on Rules of Origin Requirements** being confirmed when shipping. Note that VAT will still be levied.
- **Changes to UK VAT requirements** will still be implemented.
- Details for trade with **Northern Ireland** have been confirmed on 31 December 2021.



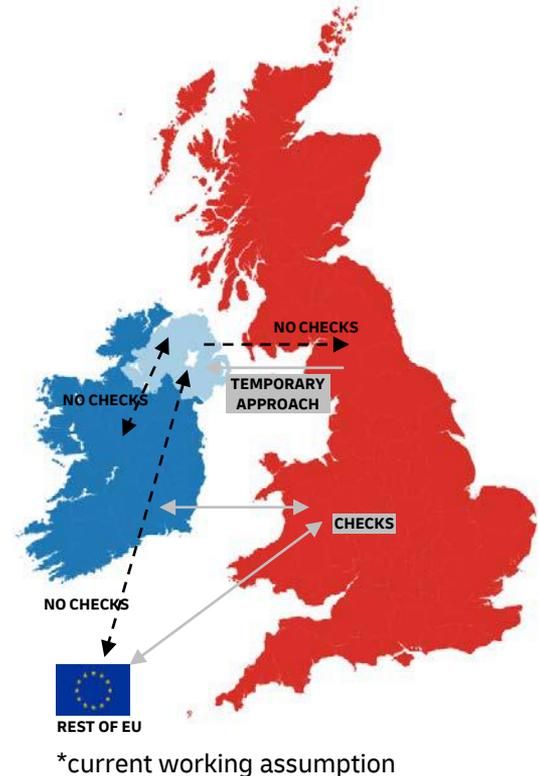
Movement of Goods between Northern Ireland and Great Britain

In December 2020 the UK-EU Withdrawal Committee Joint Committee reached an agreement on the implementation of the Northern Ireland Protocol. This agreement is unchanged by the UK-EU Trade and Cooperation Agreement.

Further guidance regarding the movement of parcels was published on 31 December. It sets out:

- **A three month, temporary approach** to applying declaration requirements for parcels moved by express carriers from Great Britain to Northern Ireland. This will enable parcels to continue to move as they do now in most cases until 31 March 2021.
- **For goods valued at £135** or more received by Northern Ireland businesses (from Great Britain), a declaration must be submitted by the receiver within three months of receiving the goods. Further detail on how to submit this declaration is expected, however Northern Ireland businesses are encouraged to sign up to the Trader Support Services and store invoices for the goods received.
- **Excise goods and restricted and prohibited goods** sent from Great Britain to Northern Ireland may require a declaration.
- **Northern Ireland to Great Britain:** the majority of goods will not attract new customs processes. There is further detail on [qualifying Northern Ireland goods here](#).
- **Between Northern Ireland and the EU:** no customs declarations are required for these movements, they will be treated as intra-EU.

The full guidance can be found [here](#).



DHL Express is prepared

As international specialists, we're already in a strong position, with existing customs teams, a successful global network and vast experience of international trade.

Across the business we are making significant and continued investment with the aim of maintaining service quality throughout. Dedicated taskforces in the UK and Europe have been assessing every aspect of Brexit since 2016, considering all implications and risks.

Our planning is based on available information.

As requirements change, we will adapt, but some elements will be beyond our control and will have an impact across our sector.

We will work together to overcome these challenges, and will inform you of any developments. Our determination to continue providing an excellent service for customers remains unchanged.



2. WHAT WE ARE DOING AND HOW WE CAN HELP



As international specialists, we are in a strong position

We already have a number of key differentiators and all the expertise needed to support you following Brexit:



3000+

dedicated customs professionals



50+ million

customs transactions each year



60+

bonded or customs warehouses in the UK / plus at least one per EU country



AEO

DHL is an Authorised Economic Operator



WHAT IS AEO?

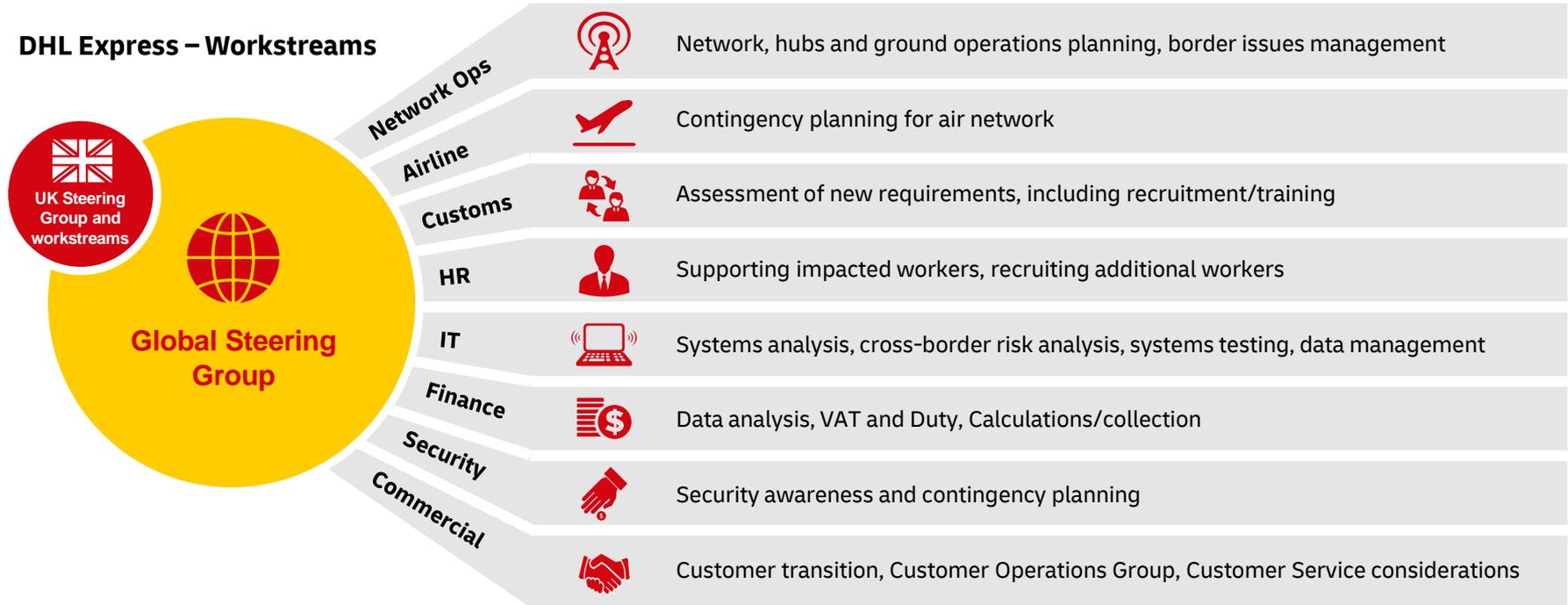
- Authorised Economic Operator (AEO) status is an international quality mark for companies whose customs processes are secure and efficient
- AEO enables us to leverage Customs Freight Simplified Procedure (CFSP), which speeds goods release from Customs and allows deferred payments



What has DHL done to prepare?

Our expert taskforces in the UK and Europe have been assessing every aspect of Brexit since the referendum, considering all implications for international trade.

DHL Express – Workstreams



DHL is active with political engagement

DHL is working closely with EU and UK legislators, to help them understand the complexity and implications of the exit terms on businesses, highlighting issues and calling for terms that are in the interest of our organisation and our customers.



CUSTOMS

Simplified declarations & automatic release for Authorised Economic Operators (AEOs) / Inland pre-clearance / Use of periodic payments / Maintenance of special customs procedures post-Brexit



ROAD HAULAGE

Maintenance of current road market access with no rationing of international freight permits / Mutual recognition of driving licences and driver qualifications & vehicle standards / Light touch international trailer registration



PORTS INFRASTRUCTURE

Allow for inspections away from the physical border / Reductions in planned checks for agri-food on both sides of the border



AVIATION

European Aviation Safety Agency (EASA) an UK Civil Aviation Authority (CAA) memberships / An Open Skies Agreement, with protection on investments / Mutually-recognised cargo security agreement



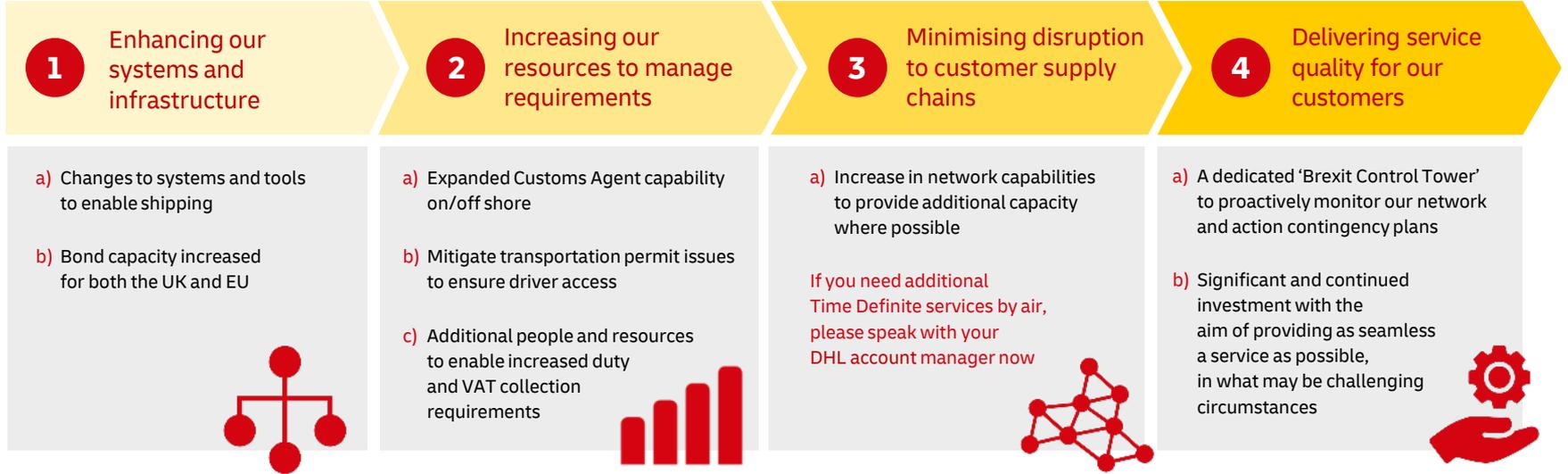
IMMIGRATION

Simple visa requirements for key workers

Progress is being made across all topics listed above, but is dependent on ongoing negotiations.



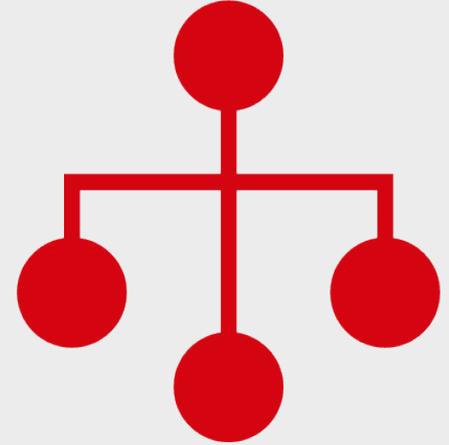
DHL Express Contingency Planning



1. Enhancing our systems and infrastructure



- **Standard Shipping Tools:** Our IT systems have been reviewed and developed to ensure all systems are ready for product code changes and can accept increased customs requirements. This includes our electronic shipping tools. Changes required to our standard shipping tools (e.g. MyDHL+) will automatically be in place.
- **Bespoke Shipping Tools:** If you currently have a bespoke IT shipping tool (EDI or API) or use Shipment Import within EasyShip, we suggest you speak with your DHL account manager or the ESS Helpdesk to discuss the development needed. We have a guide available outlining the system changes you'll need to make. If you're only shipping to the UK or within the EU currently, we recommend you get in touch with us.
- **Bond Capacity:** Increasing bond capacity in the GB and EU. Additional bond space has been sourced and our existing bonds are being expanded. This will allow us to handle the increased number of bonded shipments we're expecting due to Customs requirements to/from the UK.



2. Increasing our resources to manage requirements



Managing the impact of changing regulations

- **Customs:** We are employing and training more than thousand of additional customs agents and support staff, both onshore and offshore, to manage and process additional customs entries.
- **Operations:** Additional resources for Duty & VAT collections, additional couriers, operational processors and support staff.
- **Vehicles:** Investment in vehicles and equipment for the additional couriers.
- **Customer Service:** An increased volume of queries is highly likely. We are recruiting additional customer service advisors to support and provide guidance.
- **Permits:** New driver permits required in 2021.

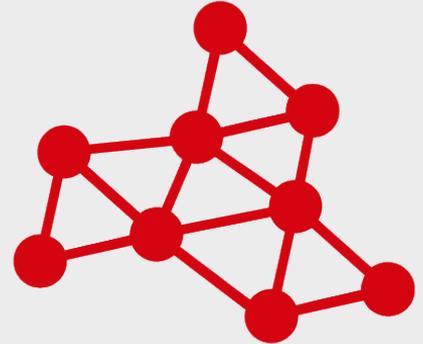


3. Minimising disruption to customer supply chains



Preparing our network

- We have introduced **greater capacity** to our own air network, as well as looking for **alternative road entry/exit** points to/from the UK.
- We have reviewed our **line haul and sort hub** capabilities & timings **against customs-clearance deadlines** and exploring mitigation measures in the case the bottleneck is identified to be customs clearance capacity on the side of Customs authorities rather than freight capacity.
- **Moving day definite material to time definite air network (where compatible)** could be considered as a contingency measure to avoid potential delays, or as a permanent change to your supply chain model for goods destined to the UK/EU after Brexit. If this is the case, we recommend you discuss this with your DHL account manager well ahead of time and this will impact your shipping costs.

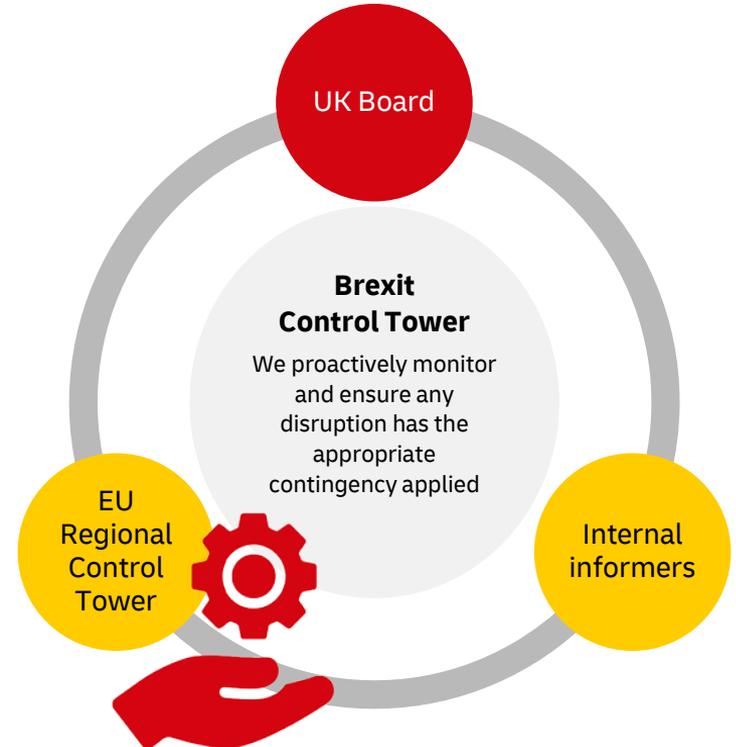


If you think you need additional Time Definite Air services, please let us know now.

4. Delivering service quality for our customers

We have invested to maintain our service standard throughout the transition

- DHL Express has a dedicated 'Control Tower' proactively monitoring all aspects of our network and triggering contingency plans where necessary.
- We will keep you informed of any developments that may impact shipments.
- Across the business we are making significant and continued investment with the aim of providing as seamless a service as possible.



A nighttime photograph of a city street. In the center background, St. Paul's Cathedral is illuminated with red and blue lights. The street is filled with light trails from cars and streetlights, creating a sense of motion. The sky is a deep blue. The overall scene is a vibrant, modern urban environment.

3. HOW YOU CAN PREPARE YOUR BUSINESS

DHL

Preparing for Customs in the EU



Already trading outside the EU?

If you're currently trading outside the EU, you'll be familiar with customs requirements. Nonetheless, the information that follows could still be useful in helping you prepare.

Please review the content on Proof of Origin, Paperless Trade, EORI numbers, Returns, and Delivery Duties Paid in particular.



Only trading within the EU?

If you're currently only shipping within the EU, now is the time to familiarise yourself with customs procedures. The following pages will highlight areas where you can make customs clearance a smoother process. There are lots of help materials available in addition to this guide.

We suggest reaching out to your local Chambers of Commerce for advice on any specific paperwork required for your products – they can produce Certificates of Origin (COO) or ATA Carnets, for example.

DHL Express will submit customs paperwork directly to Customs on your behalf as we send your shipments. Providing the relevant documents via our Paperless Trade option will help ensure swift customs processing.



How you can prepare your business Brexit Checklist



Please find below a **checklist** (*non-exhaustive*) to help your business preparing for Customs Post-Brexit

- ✓ Make use of the **Customs Data Integration** options of DHL Express to provide high quality data including detailed **goods description**
- ✓ Be ready to provide **complete and accurate commercial or pro-forma invoice**
- ✓ Check if your goods qualify for “**zero tariff**” (**0% customs duty rate**) and include the **Proof of Origin statement on the Invoice**
- ✓ Identify the **commodity code (HS/Harmonized System Code)** of your product and include on your Invoice and electronic data transmission to DHL
- ✓ Check if your products are classed as **document or non-document**, since those are treated differently from customs perspective.
- ✓ **Apply for an EORI Number** (for EU and GB)*
- ✓ Check if any **product restrictions apply in the GB or EU countries** you’re sending to
- ✓ Check if **additional licenses or certification** are needed for your product
- ✓ Are you shipping goods **subject to the veterinary and phytosanitary inspections?**
- ✓ Check if there are **special requirements for controlled exports** that apply for your products
- ✓ Confirm your **VAT number** & the option of **postponed GB VAT** accounting
- ✓ Establish a **deferment account** for Import Duties & VAT
- ✓ Use our **DHL Duties & Taxes Paid (DTP)** billing service & ensure **compliant returns process setup**
- ✓ Are you using **Paperless Trade (PLT)**?

ON THE FOLLOWING SLIDES WE WILL DISCUSS EACH POINT SERPARATELY

*If you move goods to or from Northern Ireland from 1 January 2021 you’ll need an EORI number that starts with XI - Specifically, an EORI starting with XI is needed if you (A) move goods between Northern Ireland and non-EU countries, (B) make a declaration in Northern Ireland, (C) get a customs decision in Northern Ireland

For more information please see <https://www.gov.uk/eori>.

How you can prepare your business

Do you make your Customs Data available electronically to DHL Express (including detailed goods description)?

Yes Sometimes No



Avoid potential delays due to wrong or missing information by integrating your Shipment & Customs data with DHL Express.

Via e.g. **API** or **EDI** messages, DHL Express receives the customs invoice data together with the shipment data (including **detailed goods description**). In this way the customs clearance process can start immediately giving huge advantages in terms of quality and lead time performance:

- Complete & accurate customs declaration with minimum human intervention
- Fast & automated customs clearance processes for both exports & imports
- Increased level of service quality, enabling clearance prior to arrival of goods
- Enhanced level of trade compliance towards Customs Authorities
- Enabler of risk-assessment (e.g. dangerous goods identification) prior to goods arrival

Contact your DHL representative or Electronic Shipping Solutions Team to learn more!

How you can prepare your business

Have you completed a commercial or pro-forma invoice?

Yes No



This is essential paperwork in order for your goods to clear Customs in the destination country. If you need advice on what this paperwork should look like, see [here](#). It's also possible to produce a standard commercial or pro-forma invoice within our shipping tools, (e.g. MyDHL+).

For DHL Express to clear shipments through customs on your behalf, the following must accompany your shipment:

- Commercial or pro-forma Invoice
- Any relevant licences or certificates
- A packing list (often required by destination Customs)

These documents can be submitted electronically using Paperless Trade (PLT) – or attached to your shipment where PLT is not accepted in the destination country.

Equally essential is the **Waybill** (generated by the shipping tool). Customs will compare your shipping paperwork to the waybill details, so it's important to ensure all information is correct and corresponds.

How you can prepare your business

Have you included a Proof of Origin statement?

Yes No



The **EU-UK Trade and Cooperation Agreement (TCA)** means that in most cases Customs duties will not be applied as a zero tariff has been confirmed for goods sent between the EU-UK (or vice-versa), however **this is conditional on Rules of Origin Requirements** being confirmed when shipping. **Note that VAT will still be levied.**

Please check if your products comply with the agreed Rules of Origin in Chapter 2 of the Agreement, along with product specific Rules of Origin in the Annex. The Agreement can be found [here](#).

To qualify for preferential treatment (zero tariff) at the time of import, the **Commercial or Proforma Invoice** must include a **proof of origin** statement – see next slide.

IMPORTANT

Please note that it is your responsibility to determine the Country of Origin of goods accurately and provide the relevant paperwork to DHL. Without the relevant paperwork, DHL will not be able to claim the duty relief. DHL reserves the right to charge or refuse future requests for post-clearance modification.

Proof of Origin

under the EU-UK Trade and Cooperation Agreement (TCA)

A **proof of origin statement must be included on the Commercial or Pro-Forma Invoice** stating that the goods originate from the UK or from the EU (where the requirements as per the Agreement for Rules of Origin are met).

- **For UK → EU shipments:** the origin statement on the invoice can be made out by **any exporter who has a GB EORI number**. The GB EORI number must be included within the origin statement regardless of the value of the shipment.
 - **For EU → UK shipments:** the origin statement on the invoice can be made out by **any exporter** where the value of the consignment is **6,000 EUR (currently £5,700) or less**. Above this amount the EU exporter must have a **Registered Exporter (REX) number** and include it in the statement.
- It is required to use the following **text for the origin statement on the Commercial or Pro-forma invoice:**

The exporter of the products covered by this document (Exporter Reference No. (REX or GB EORI number)) declares that, except where otherwise clearly indicated, these products are of preferential origin.

*(Place and date)**

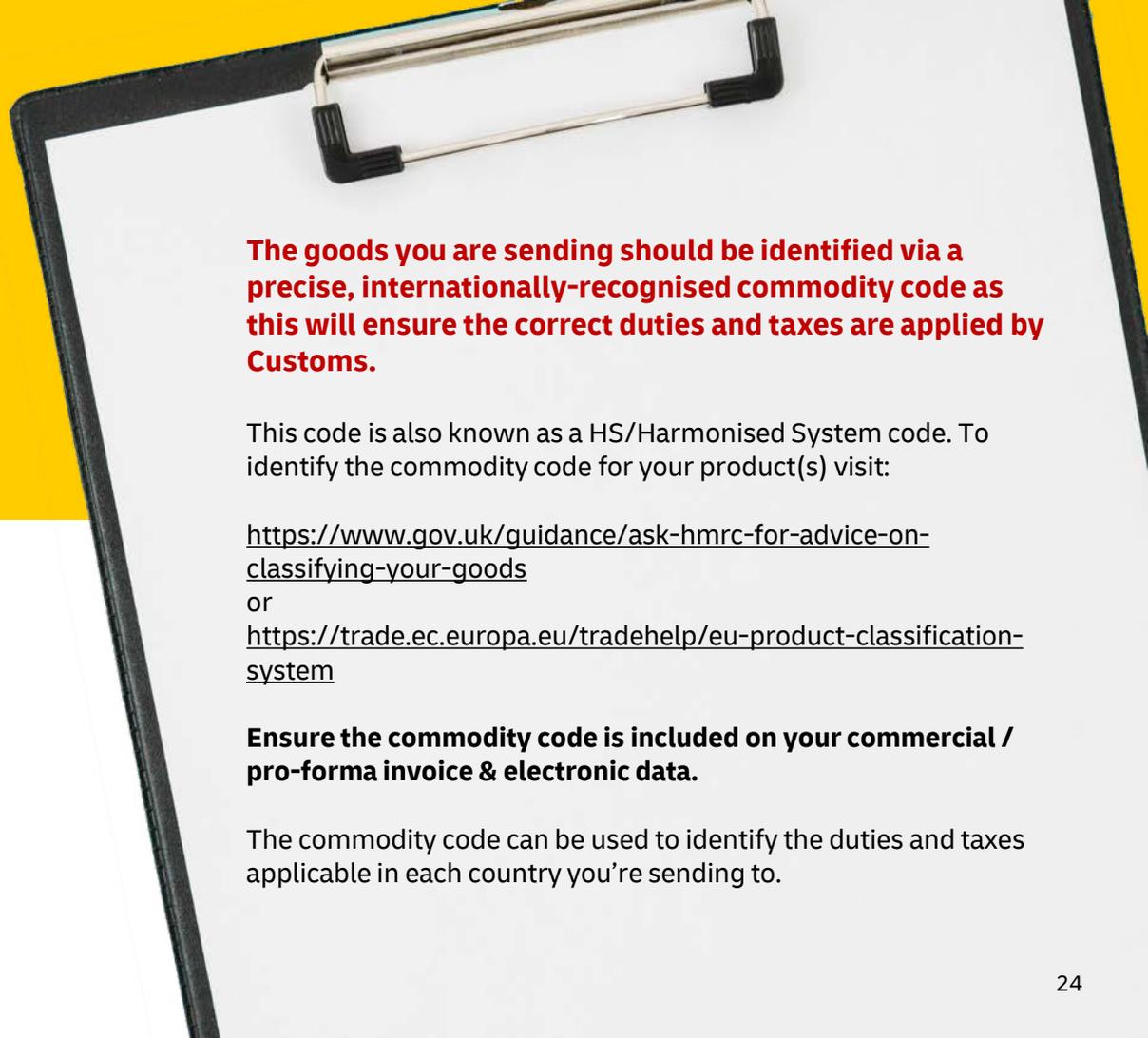
(Name of the exporter)

**Can be excluded if this information is already contained in the document itself*

How you can prepare your business

Do you know the commodity code for your product?

Yes No



The goods you are sending should be identified via a precise, internationally-recognised commodity code as this will ensure the correct duties and taxes are applied by Customs.

This code is also known as a HS/Harmonised System code. To identify the commodity code for your product(s) visit:

<https://www.gov.uk/guidance/ask-hmrc-for-advice-on-classifying-your-goods>

or

<https://trade.ec.europa.eu/tradehelp/eu-product-classification-system>

Ensure the commodity code is included on your commercial / pro-forma invoice & electronic data.

The commodity code can be used to identify the duties and taxes applicable in each country you're sending to.



How you can prepare your business

Have you checked if your shipments are classed as a document or non-document?

Yes No



When shipping internationally it is important to consider the content of your shipment, as documents and non- documents are treated differently. While we currently do not differentiate between the two when shipping to or from the EU, this will no longer be the case from 2021.

It isn't always obvious which category your shipment falls in to, so please [review our guide](#) (using the drop-downs on the right) or speak with your DHL account manager.

Incorrectly marked shipments could result in delays, or items being returned undelivered.

How you can prepare your business

Have you confirmed your EORI number with us?

Yes No



An EORI number is an Economic Operator Registration and Identification number, required in order to release goods from Customs. You currently only need an EORI number when trading with countries outside the EU. *

However, a GB EORI number will be required for GB imports and exports from 2021.

VAT-registered businesses were automatically issued with an EORI number in September 2019. Businesses without an EORI can apply for free at www.gov.uk/eori. Numbers will be sent by email within five working days.

As a priority, please inform our DHL team of your EORI number. Please also include it on Commercial Invoices and Waybills to promote smooth customs processing and clearance.

***If you move goods to or from Northern Ireland from 1 January 2021 you'll need an EORI number that starts with XI** - Specifically, an EORI starting with XI is needed if you (A) move goods between Northern Ireland and non-EU countries, (B) make a declaration in Northern Ireland, (C) get a customs decision in Northern Ireland For more information please see <https://www.gov.uk/eori>.

How you can prepare your business

Have you checked if any product restrictions apply in the UK or EU countries that you're sending to?

Yes

No



Certain goods may be subject to restrictions when shipping them between GB and the EU from 2021.

- Check if restrictions apply to the product you're sending to UK using our country profile guidance at www.dhl.com at the top right side of the dhl.com landing page.
- If your products are mentioned in the list of restricted goods, contact DHL Customer Service or your DHL representative to confirm the details of the regulation in place.

How you can prepare your business

Are you shipping goods subject to the Veterinary and Phytosanitary inspections, e.g. animals and animal by-products or plant products?

Yes No



Please note that as of January 1st 2021 between EU Member States and the UK, controls will apply to verify compliance with food and feed law, animal health and welfare, plant health and animal by-product rules.

- **DHL Express is not responsible for verifying if your product falls under Veterinary and Phytosanitary regulations – this requires product-specific expertise to understand the composition of the goods, manufacturing process etc.**
- It is therefore important that your company product experts conduct the due diligence based on the regulatory requirements, to qualify if the products fall under the regulation (or not).

Examples of veterinary and phytosanitary goods are:

Animals and animal by-product, plants and plant products, feed and food of non-animal origin, laboratory samples of animal origin (e.g. blood or tissue), medications due to their nature or composition (e.g. lactose tablets or gelatin capsules) etc.

Veterinary & Phytosanitary Regulations

As a general guide, Veterinary and Phytosanitary regulations will apply to animals, products of animal origin, plants and plant based products. The UK government has announced a phasing in of Veterinary and Phytosanitary controls to ease the burden on business. Controls will be introduced in three stages on 1 January, 1 April and 1 July 2021.

Most Veterinary and Phytosanitary products can be imported into the UK without being subject to checks or controls up until 1 July 2021, after which normal controls will apply. Please check on the requirements for your products.

If sending Veterinary and Phytosanitary products where controls apply, in order to ensure compliance with the Regulatory Authorities requirements, please follow the guidance below:

- **For your Veterinary and Phytosanitary shipments from EU to GB that require special Veterinary and Phytosanitary control formalities** (such as authorization & import/export licence requirements) under the Veterinary and Phytosanitary regulations, please ensure that you have the proper paperwork and authorisations.
- This paperwork must be provided to DHL Express together with your shipments, so it can be handed over to Regulatory Authorities at their request in Great Britain (GB).

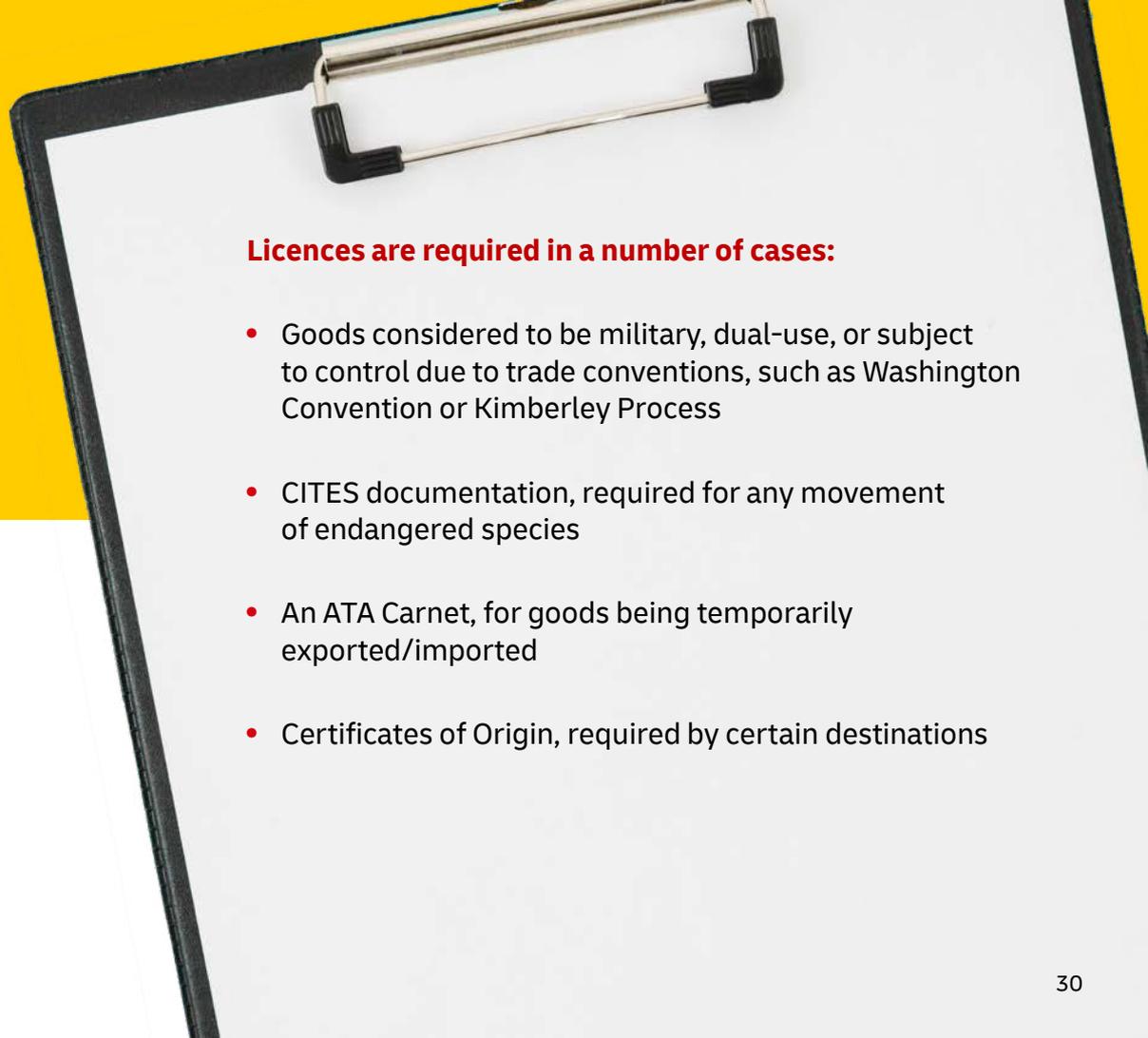
For additional information, please find links below:

- UK Govt. Information about exporting animals and animal products to the UK from 1 January 2021 – [CLICK HERE](#)
- UK Govt. Regulations regarding the Import of and Trade in Animals and Animal Products – [CLICK HERE](#)
- UK Govt. Information regarding Importing Goods from the EU to Great Britain from 1 January 2021 – [CLICK HERE](#)

How you can prepare your business

Are additional licences or certification needed for your product?

Yes No



Licences are required in a number of cases:

- Goods considered to be military, dual-use, or subject to control due to trade conventions, such as Washington Convention or Kimberley Process
- CITES documentation, required for any movement of endangered species
- An ATA Carnet, for goods being temporarily exported/imported
- Certificates of Origin, required by certain destinations



How you can prepare your business

Have you checked if there are **special requirements for controlled exports** that apply for your products?

Yes

No



For goods considered to be **military or potentially have a dual use**, special controls & license requirements may apply.

- Please find more information at [Gov.uk](http://gov.uk) and <http://trade.ec.europa.eu/>
- To comply with Customs and Trade regulations, we may ask exporters to provide a declaration to confirm that their goods are not controlled.
- In cases where goods are subject to controls, we ask for an email pre-alert in advance.

How you can prepare your business

Have you registered for **UK Postponed VAT Accounting**, and authorised DHL UK to follow this process?

Yes No



Postponed VAT Accounting (PVA) will be introduced in GB from 1 January 2021 for imports valued at more than £135. This allows registered UK businesses to **declare and recover import VAT on the same VAT Return, rather than having to pay it upfront and recover it later**. HMRC will provide digital statements detailing PVA transactions.

In practical terms this means an improved cash flow for your business, as you will no longer be charged immediately for VAT by DHL.

There is no additional charge to use PVA with DHL Express, but if you wish to do so, you must provide confirmation to us – along with your VAT and EORI numbers – by email to emahubcmfupdate@dhl.com

More information on PVA is available on the UK Government site [here](#).

PVA will be available for goods imported into Great Britain from anywhere outside the UK. For Northern Ireland it is available for goods imported from outside the UK and EU.

How you can prepare your business

Do you have a **deferment account for Import Duties & VAT?**

Yes No



Opening a deferment account allows you to postpone the payment of import duties and VAT on goods imported.

For GB Deferment Account

Apply [here](#).

Please authorise us to clear your shipments using your deferment account with form C1207N available [here](#), and advise us of your deferment account and if appropriate your CCG (Customs Comprehensive Guarantee) reference by emailing emahubcmfupdate@dhl.com.

Note: you will need to increase your deferment guarantee if you expect to pay higher duty amounts.

For EU Deferment Account

For EU, please contact your DHL account manager.

Changes to UK VAT: below 135 GBP

From 1 January 2021, GB VAT on goods valued up to £135 will be collected at the point of sale, and not the point of import.

This means that overseas businesses selling goods to be imported into the UK, valued between £0-135, will be required to charge and collect any VAT due at the time of sale. Alongside this, **Low Value Consignment Relief (LVCR) will be abolished**, meaning that VAT will be due on all sales of goods to UK consumers valued £0 - £135.* More information is available [here](#).

What goods are included in these changes?

To determine whether a sale of goods is affected by these changes, you need to consider whether the selling price of the goods exceeds £135, exclusive of VAT. This is based on the intrinsic value**.

It is important to note that the £135 threshold applies to the value of the consignment, not to each individual item.

*excludes all excise goods, and all C2C movements

**the price at which the goods are sold, excluding: transport and insurance costs, unless they are included in the price and not separately indicated on the invoice



Changes to UK VAT: Preparation

Business-to-Consumer (B2C)

Recommended preparations if selling to *GB consumers*

- Obtain a UK VAT registration. If you already have a GB VAT registration, you can use your existing VAT number
- You should also apply for a GB EORI number if you wish to declare your VAT number as an importer into the GB.
- Add UK VAT amount to your sales and charge VAT to UK consumers
- Make periodic UK VAT returns <https://www.gov.uk/vat-returns> and pay HMRC as appropriate. There is no threshold for UK VAT registration, **all consignments valued £0-£135 will be subject to these requirements.**

Which data elements do I need to provide if I am selling to a *GB consumer*?

- Please **include your VAT registration number in the Shipment data field 'Shipment Tax ID'** *

*the specific data field may be subject to change as this data element will be included in the SDT field when available in 2021.



Changes to UK VAT: Preparation

Business-to-Business (B2B)

Recommended preparations if selling to *UK VAT registered businesses*

- If you are selling to a VAT registered business you do not need to charge VAT, or include the transactions in your VAT return.
- You will need to have confirmation that your customer is VAT registered and their registration number. For details see the 'Business to business sales' section [here](#).
- Alternatively, if you wish to declare your VAT number as a GB importer and make UK VAT returns you should also apply for a GB EORI number.

Which data elements do I need to provide if I am selling to a *GB VAT registered businesses*?

- Please include the buyer's VAT registration number in the **Shipment data field** 'Consignee VAT number' *

*the specific data field may be subject to change as this data element will be included in the SDT field when available in 2021.



Changes to UK VAT: above 135 GBP

Recommended preparations if selling goods over 135 GBP to either GB consumers or UK VAT registered businesses

As the changes relate to goods under 135 GBP the changes do not necessarily impact goods over 135 GBP.

Therefore, for shipments over 135 GBP please follow standard operating procedures.

However, please bear in mind:

- It is optional for the Importer of Record to pay the VAT against their UK VAT registration for consignments above 135 GBP.
- In such cases, postponed VAT accounting is not allowed unless through a fiscal representative established in GB*.
- If a fiscal representative is not used, the standard process will take place.

*subject to governmental confirmation



Changes to EU VAT

The EU will be moving to a similar VAT collection model to that being introduced in the UK, however this will be effective from July 2021.

When goods worth up to €150 are purchased from sellers outside the EU, VAT will be charged at the time of sale*.

The current €22 VAT threshold for importing goods into the EU will also be removed. This means VAT will be due on all non-document shipments from the UK to the EU.

More information is available [HERE](#).

*Provided the seller is registered in the Import One Stop Shop (IOSS). If not, the VAT will be collected from the consignee as per the Special Arrangements.



How you can prepare your business

Do you offer your customers a Delivery Duties Paid (DDP) service?

Yes No

By offering a DDP service, you can bill all duty and taxes back to your account instead of your customer being charged on receipt of their parcel.

Research shows retailers who send DDP are growing at double the rate of those that choose for duty to be paid by the customer on delivery, with the impact being 70 per cent of online shoppers choosing to prepay duties and taxes at checkout.



How you can prepare your business

Do you offer a simplified returns process?

Yes No



Your returns policy for your customers could be impacted by Brexit.

- Shipping an order to your customer **pre**-Brexit would fall under current European Union (EU) trade agreements.
- However if your customer then returns an item **post**-Brexit, it may need to have a commercial invoice to facilitate Customs clearance.

DHL can support you with understanding the Customs requirements for a compliant returns process.

How you can prepare your business

Are you using Paperless Trade (PLT)?

Yes Sometimes No



PLT is a service incorporated within our Electronic Shipping Tools to support **electronic transmission of customs documents**, preventing the need for paper copies to be supplied with the shipment, and helping speed up the customs clearance process.

- We recommend setting up and using PLT within your shipping tool where available.
- It is also worth using PLT as it provides a two-fold benefit: reduces potential delays as our data-entry team have earlier visibility and removes the requirement for physical paperwork.
- **In addition, providing DHL with electronic Commercial Invoice line item data (on top of using PLT) will enable a smooth Customs Clearance.**
- Please note that if original certificates or licences are required, you will need to include the original paperwork with your shipment and not use the PLT option for these documents.

Additional Information & Government Support

EUROPEAN COMMISSION LINKS:

EU-UK Trade and Cooperation Agreement

https://ec.europa.eu/info/files/eu-uk-trade-and-cooperation-agreement_en

BREXIT Overview, Publications/News, EU-UK Negotiations

https://ec.europa.eu/info/european-union-and-united-kingdom-forging-new-partnership_en

BREXIT Legislative Developments, Links to Member States

https://ec.europa.eu/info/brexit/brexit-preparedness_en

UK GOVERNMENT LINKS:

UK Government Transition Guide

<https://www.gov.uk/transition>

How to Import/Export to/from UK, EORI Registration, Duty/VAT, Customs Declaration

<https://www.gov.uk/topic/business-tax/import-export>

Export Control Guidance

<https://www.gov.uk/guidance/exporting-controlled-goods-after-eu-exit>

UK Government Imports and Exports Helpline

<http://www.gov.uk/contact-brexit-import-export-helpline>

British Chambers of Commerce Brexit Hub

<https://www.britishchambers.org.uk/page/brexit-hub>



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