



Brexit FAQs

With the Brexit, the UK's membership in the EU ends on January 31, 2020. As things stand today, there is a transitional period until the end of 2020, during which the future customs status of the UK is negotiated with the EU.

In this document, you will already find answers to key questions about Brexit and the customs regulations to be expected in the future for shipments to Great Britain and Northern Ireland. GLS has compiled this information to the best of its knowledge and in good faith. Please note, however, that this information is non-binding and that we accept no liability for it being correct, complete or up to date. All customers are responsible for ensuring that they comply with legal requirements.

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Commercial senders

What does Brexit mean in terms of shipping parcels to the UK?

On January 31, 2020 the United Kingdom (UK) leaves the European Union. From this day, the UK is no longer a member of the EU. However, for the movement of goods between the EU and the UK there is a transitional period until the end of 2020. The UK's customs status after this period depends on the ongoing negotiations and agreements with the EU. One outcome may be that the UK is given the status of a third country from an EU customs perspective.

This means that trade and thus parcel shipment between the EU and the UK will in this case be subject to customs supervision from January 01, 2021 at the earliest. At least until this point in time the existing processes remain unchanged.

Is shipping to Ireland affected by the Brexit?

With Brexit, the United Kingdom, ie Great Britain and Northern Ireland, exit the European Union. The Republic of Ireland (the Southern part of the Irish island) is not affected by Brexit and remains a member of the EU. This means that shipping to Ireland (Republic of Ireland) can be done without customs treatment.

When will new shipping terms for the UK apply?

Customs monitoring of goods traffic between the EU and the UK will become effective from the day when the UK will be given third county status from an EU perspective. This will become effective after a transitional period on January 01, 2021 at the earliest and depends on the agreements that are presently being negotiated between the UK and the EU. According to current planning, last duty-free shipping to the UK will be possible on December 31, 2020. As of January 01, 2021 at the earliest, all shipments to the UK must be cleared through customs.

What customs documents and information will be required when shipping to the UK?

From January 01, 2021 at the earliest, senders will have to provide the following customs information when shipping to the UK:

- The full details of the importer (if not the recipient): Name, address, phone number and email address
- Full commercial invoice
When sending to the UK, the following information will have to be included in addition to the general information required on a commercial invoice:
 - EORI (Economic Operators' Registration and Identification) numbers of the commercial importers in the UK and of the commercial shippers in the EU
 - UK company number if using Incoterm 18 (pre-registration import VAT)
- The following information must be provided for all invoice items:
 - All customs tariff numbers
 - Gross and net weight
 - An exact description of the goods

- Country of origin
- Value (incl. currency)
- Values must be added up for each customs tariff number. If the same customs tariff numbers with the same origin are listed more than once on an invoice, sum totals of the gross and net weight, the values and the quantity of goods must be indicated for each of these customs tariff numbers.

Where can I access information on customs tariff numbers?

When shipping to the UK, the appropriate goods/customs tariff number must be provided. Detailed information about goods/customs tariff numbers is available online: <https://www.tariffnumber.com/>

Is an export declaration required when shipping to the UK?

For goods worth €1,000 or more (in some EU countries regardless of the goods value), senders must provide an electronic customs declaration when shipping parcels to EFTA countries and third countries. This will also apply for the UK when it will obtain the status of a third country.

If senders select the **eDeclarationService**, GLS will complete the electronic customs declaration for them. The sender sends their commercial invoice to the GLS depot responsible by email or fax.

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.

What customs clearance services does GLS offer?

GLS offers its customers the **eDeclarationService**. Prior to the shipping of the parcel, the GLS Central Customs department completes an electronic export declaration. All the sender has to do is send the complete customs invoice to their GLS depot by email or fax.

What Incoterms will be available for shipping to the UK?

Incoterms set out which customs-related costs are borne by the sender and which are borne by the recipient. When shipping to the UK with GLS, senders can choose from the following options:

- **Incoterm 10 (DDP)**: Freight costs, customs clearance costs, customs duties and taxes paid – the sender pays all costs incurred, the importer bears no costs.
- **Incoterm 20 (DAP)**: Freight costs paid, customs clearance costs, customs duties and taxes unpaid – the sender pays for 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 for freight, customs clearance costs and customs duties, the importer pays for the taxes incurred.
- **Incoterm 40 (DAP, cleared)**: Freight costs and customs clearance costs paid, customs duties and taxes unpaid – the sender pays for freight and customs clearance costs, the importer pays customs duties and taxes.
- **Incoterm 60 (Pick&ShipService, Pick&ReturnService)**: Freight costs, customs clearance costs, customs duties and taxes paid – the customer pays all costs incurred, the importer bears no costs.

- **Incoterm 13 (DDP):** Freight costs, customs clearance costs, customs duties and taxes paid – the sender pays all costs incurred, the importer bears no costs.
→ For single parcels with a goods value of less than €1,000.
- **Incoterm 23 (DAP):** Freight costs paid, customs clearance costs, customs duties and taxes unpaid – the sender pays for freight only, the importer bears all other costs.
→ For single parcels with a goods value of less than €1,000.
- **Incoterm 43 (DAP, cleared):** Freight costs and customs clearance costs paid, customs duties and taxes unpaid – the sender pays for freight and customs clearance costs, the importer pays customs duties and taxes.
→ For single parcels with a goods value of less than €1,000.
- **Incoterm 18 (DDP, VAT pre-registration):** Freight costs, customs clearance costs and taxes paid – the sender pays all costs incurred, the importer bears no costs.
→ For single or various parcels with a goods value of less than GBP135.
For this, the import VAT can be paid directly to the British tax authorities. Pre-registration is necessary on <https://www.gov.uk/guidance/manage-your-import-vat-on-parcels>.

Are there any cost-efficient options for customs clearance of single parcels to the UK?

We will be able to offer additional, cost-efficient options for customs clearance of individual parcels with a low value.



- Customs clearance for single parcels with a goods value of less than €1,000 via Incoterm 13 (Freight costs, customs clearance costs, customs duties and taxes paid), Incoterm 23 (Freight costs paid, customs clearance costs, customs duties and taxes unpaid) or Incoterm 43 (Freight costs and customs clearance costs paid, customs duties and taxes unpaid).
- For single parcels with a goods value of less than GBP135, shippers can pay import VAT directly to the British tax authorities. These parcels can be shipped with Incoterm 18 via GLS. Prerequisite for use is pre-registration on the website <https://www.gov.uk/guidance/manage-your-import-vat-on-parcels>.

Is it possible to send gifts/samples to the UK without incurring duty (Simplified Procedure as per Incoterm 50)?

The British government has decided that the limit for low-value clearance will cease to apply as of 2021. All goods, however low the value, must then be cleared through customs.

How to find the appropriate Incoterm

Get in touch with the importers in the UK and determine who bears the import VAT and customs duties incurred in the future: you as the consignor of the goods or the importer in the UK.

	Single parcel			Single or various parcels					
									
When shipping to the UK with GLS, the following Incoterms are available:	13 DDP	23 DAP	43 DAP cleared	18 VAT	10 DDP	20 DAP	30 DDP VAT unpaid	40 DDU cleared	60 Pick&Ship Pick&Return
Goods value:	< €1,000			< 135 GBP	All values				
Special feature:	-			Pre-registration	Bulk customs clearance* is, for example, possible via a branch of the shipping company in the UK, a fiscal representation of a company located in the EU, licensed in England, with an English tax number or a general importer in the UK.				
Clearance borne by:	Shipper	Importer	Shipper	Shipper	Shipper	Importer	Shipper	Shipper	Requester
Duties borne by:	Shipper	Importer	Importer	No duties incur	Shipper	Importer	Shipper	Importer	Requester
Taxes borne by:	Shipper	Importer	Importer	Shipper (Direct payment)	Shipper	Importer	Importer	Importer	Requester
Description:	Freight costs, customs clearance, duties and taxes paid – sender pays all resulting costs, importer bears no costs.	Freight costs paid, customs clearance, duties and taxes unpaid – sender pays for freight only, importer bears all other costs.	Freight costs and customs clearance costs paid, customs duties and taxes unpaid – sender pays for freight and customs clearance costs, the importer pays customs duties and taxes.	Freight costs, customs clearance and taxes paid – sender pays all resulting costs, importer bears no costs. The import VAT can be paid directly to the British tax authorities.	Freight costs, customs clearance, duties and taxes paid – sender pays all resulting costs, importer bears no costs.	Freight costs paid, customs clearance, duties and taxes unpaid – sender pays for freight only, importer bears all other costs.	Freight costs, customs clearance and duties paid, taxes unpaid – sender pays for freight, customs clearance and duties, the importer pays for the taxes incurred.	Freight costs and customs clearance paid, duties and taxes unpaid – sender pays for freight and customs clearance, importer pays duties and taxes.	Freight costs, customs clearance, duties and taxes paid – customer pays all resulting costs, importer bears no costs.

Is bulk customs clearance possible for consignments to the UK?

Alongside the option of individual customs clearance, GLS also offers bulk clearance in order to make customs handling as efficient and cost-effective as possible:

- Individual customs clearance: Customs consignment comprises one or more parcels for a single recipient. Generally speaking, customs clearance will be carried out directly for the end recipient or an importer acting on behalf of the end recipient.
- Bulk clearance: Customs consignment comprises multiple parcels for different recipients. Customs clearance is carried out for different recipients (i.e. for multiple delivery addresses) on the basis of a single invoice via an importer. In this instance, only one clearance surcharge is charged, which can then be broken down to individual parcels. For example, the importer may be the branch office of a consignor company, the fiscal representative of a company located in the EU, registered in the UK with a British tax number or a sole importer.

What dimensions and weights apply to parcels sent to the UK?

The maximum dimensions and weights of [EuroBusinessParcel](#) continue to apply:

Weight	Width	Height	Length	Combined length and girth
40 kg	80 cm	60 cm	200 cm	300 cm

Are there any new rules for exporting to the Channel Islands?

The existing rules for exporting to the Channel Islands will cease to apply as of January 01, 2021 at the earliest. Due to the Brexit, the same rules will then apply for the Channel Islands as for the United Kingdom. The GLS export guidelines summarise the key export-related information in the section entitled “United Kingdom”.

What changes will take place in terms of imports?

Basically, goods coming from the UK will be subject to import customs clearance. For recipients, this means that any resulting taxes, customs duties and the clearance surcharge may – depending on the Incoterms stipulated by the sender – have to be borne by the recipient.

In the event of incomplete or incorrect accompanying documents or incorrect declarations, delays may occur in parcel and customs clearance which are not caused by GLS.

What additional costs will be incurred when shipping to the UK?

When shipping to the UK, additional costs (i.e. taxes, customs duties and a clearance surcharge) will be incurred in addition to shipping costs. Depending on the Incoterm selected, the costs will be borne either by the sender or the recipient.

- Import VAT in the UK currently stands at 20%.
- The customs duties payable depend on the type of goods being shipped and the tariffs set by the British government, assuming that no exemption based on country of origin applies.
- The clearance surcharge will be charged by GLS for its customs clearance service and covers the significant additional labour incurred as a result of the customs clearance process.

Will there be changes to the shipping rates?

The clearance surcharge will be charged by GLS for its customs clearance service and covers the significant additional labour incurred as a result of the customs clearance process. Depending on the Incoterm selected, the surcharge will be borne either by the sender or the recipient. Your GLS contact can give more information.

What delivery times apply to shipments to/from the UK? Will there be any changes?

GLS parcels from [Country] will reach their destination in the UK within a standard delivery time of [x] to [y] working days (Mon. – Fri.). This standard delivery time also applies to parcels shipped from the UK to [Country]. We will do everything we can to maintain these delivery times even after the new customs regulations come into force. However, the customs clearance process may lead to delays that are beyond our control.

In the event of incomplete or incorrect accompanying documents or incorrect declarations, delays may occur in parcel and customs clearance which are not caused by GLS.

Are there any restrictions on shipping goods to the UK?

The transport exclusions (prohibited goods) stipulated in the General Terms and Conditions of GLS [Country] apply.

How will our dispatch IT system be modified?

As required, all GLS dispatch systems will be able to process the UK as customs destination with the commercial customs clearance. Should shippers need to make any adaptations, they will be contacted by GLS.

Shippers using their own ERP system to connect the GLS shipping systems, need to define UK as a customs destination. Shippers who wish to use the Incoterms 13, 23, 43 or 18, must also integrate the new Incoterms in their systems.

Necessary customs data can be entered or be transferred to GLS in a csv-file via the GLS Customs Portal <https://customs.gls-group.eu>. Thus, customs clearance can be done without any delay.

Where can people find more information about what one needs to know when sending parcels to the UK?

The GLS website contains information regarding Brexit and shipping to the UK and Northern Ireland. It is being permanently updated. Furthermore the GLS website offers general information regarding dispatch and export.

You will also find more information about the Brexit on the website of the British government at <https://www.gov.uk/brexit>.

Private senders

What does Brexit mean in terms of sending private parcels to the UK?

On January 31, 2020 the United Kingdom (UK) leaves the European Union. From this day, the UK is no longer a member of the EU. However, for the movement of goods between the EU and the UK there is a transitional period until the end of 2020. The UK's customs status after this period depends on the ongoing negotiations and agreements with the EU. One outcome may be that the UK is given the status of a third country from an EU customs perspective.

This means that trade and thus parcel shipment between the EU and the UK will in this case be subject to customs supervision from January 01, 2021 at the earliest. At least until this point in time private shipment to the UK remains possible.

Will it still be possible to send parcels to the UK via GLS ParcelShops and GLS-ONE?

Following Brexit, it will be possible to send parcels to the UK via GLS ParcelShops and GLS-ONE until the end of the year 2020. That's because after the Brexit on January 31, 2020 there will be a transitional period until the end of 2020 after which the UK will become a third country from an EU perspective. This means that as of January 01, 2021 trade between the EU and the UK will be subject to customs supervision and that senders will then need to provide customs-related information and documents with every consignment – and it is not possible for ParcelShop partners to review this information and documentation.

Is shipping to Ireland affected by Brexit?

With Brexit, the United Kingdom, ie Great Britain and Northern Ireland, exit the European Union. The Republic of Ireland is not affected by Brexit and remains a member of the EU. This means that shipping to Ireland (Republic of Ireland) can continue without customs treatment.

Recipients

Will parcel recipients in EU countries incur fees whenever they receive a parcel from the UK?

Depending on the Incoterms selected by the sender in the UK, the recipient may incur a clearance surcharge as well as taxes and customs duties. Taxes and duties are beyond the control of GLS. Parcel recipients should contact the sender for more information.

Will delivery of parcels from the UK take longer than before?

Parcels sent from the UK to [Country] reach recipients within a standard delivery time of [x] to [y] working days (Mon.–Fri.). We will do everything we can to maintain these delivery times even after the new customs regulations come into force. However, the customs clearance process may lead to delays that are beyond our control.

In the event of incomplete or incorrect accompanying documents or incorrect declarations, delays may occur in parcel and customs clearance which are not caused by GLS.