

# DHL EXPRESS CUSTOMS BROCHURE 2024





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# THE RIGHT SERVICE FOR EVERY SHIPMENT

How quickly should your shipment be in Madrid, New York, or Lima? Are you in need of a fast delivery, or is it less urgent? Does every hour count, or is it acceptable for the shipment to arrive by the end of the next business day? We offer a range of services, allowing you to choose the one that best fits your needs. Whether you are exporting or importing and if your shipment requires customs clearance, DHL Express ensures a rapid and seamless customs process.

## Time Definite Express Services



For shipments that need to reach their destination quickly, we offer our Express Services. Rapid national and international delivery anywhere in the world, with a choice of delivery times: before 9:00 a.m., before noon or before the end of the business day. We guarantee it.

## Day Definite Economy Services



For your less time-critical and heavier shipments within Europe, choose DHL ECONOMY SELECT. This provides reliable, low-cost shipment to more than 30 countries, with delivery within a few working days.

## Same Day Special Services



Same Day customized solutions for special express shipments that have to be delivered extra fast or require extra attention. Within the Netherlands, in Europe or in the rest of the world? We always provide you with a customized solution. Everything is possible.

### A world of experience in express transport and customs

Our years of expertise at DHL Express, our excellent local customs contacts and our in-house customs specialists ensure that every dutiable shipment clears customs quickly. The result? Extremely fast and reliable transit times worldwide.

### Find out more

For more information about our services, see [www.dhlexpress.nl](http://www.dhlexpress.nl). You are also welcome to contact our customer service at 088 - 0552 000. We are happy to help.





# WHEN AND WHY YOU PAY CUSTOMS DUTY

DHL Express offers you fast and easy shipment of your dutiable goods to over 200 countries. With our many years of expertise, you can count on smooth customs clearance – anywhere in the world!

## Why is there customs duty on goods?

Customs authorities play a major role worldwide in the import and export of goods. They want to maintain control over the goods entering and leaving a country, in relation to taxes, safety and security, public health and the environment. Import duties and taxes protect the European market. In addition, Customs authorities often impose special requirements for the invoice or require you to put extra details on the consignment note. We are happy to help you move your shipments through customs as smoothly as possible.

## When is your shipment dutiable?

In general, goods are liable to customs duty and documents are not. But this definition of a dutiable shipment varies from country to country. For example, in the Bahamas, a photo is a document and therefore not liable to duty, but the same photo is a dutiable shipment for Argentina.

## Clearance In the Air

For rapid customs clearance, DHL operates the principle of Clearance In The Air (CIA). This means that commercial invoices and other customs documents are instantly made digitally available to the DHL Gateway at the destination. This enables DHL to prepare for customs clearance of your goods and, in some cases, to obtain customs clearance before the goods reach their destination.

## DHL Express is committed to helping you!

Customs imposes special requirements for commercial invoices. You must also often provide additional details on the waybill. We are happy to help you move your shipments through customs as smoothly as possible. This brochure will provide you with guidelines, useful tips and helpful information.

## Find out more

If you want to know whether your shipment is dutiable, please contact our customer service at 088 - 0552 000.



# QUICK START

## CHECKLIST

### → Is your shipment dutiable?

If you have any questions, please contact our customer service at 088 - 0552 000.

### → Are the waybill and commercial invoice complete and correct?

See the Sample Commercial or Proforma Invoice section. (To [page 14](#))

### → Have you made any agreements on terms of payment and delivery

See the Incoterms® section (To [page 18](#))

### → Do special customs regulations or codes apply?

See the Special Customs Documents section and Regulations. (To [page 22](#))

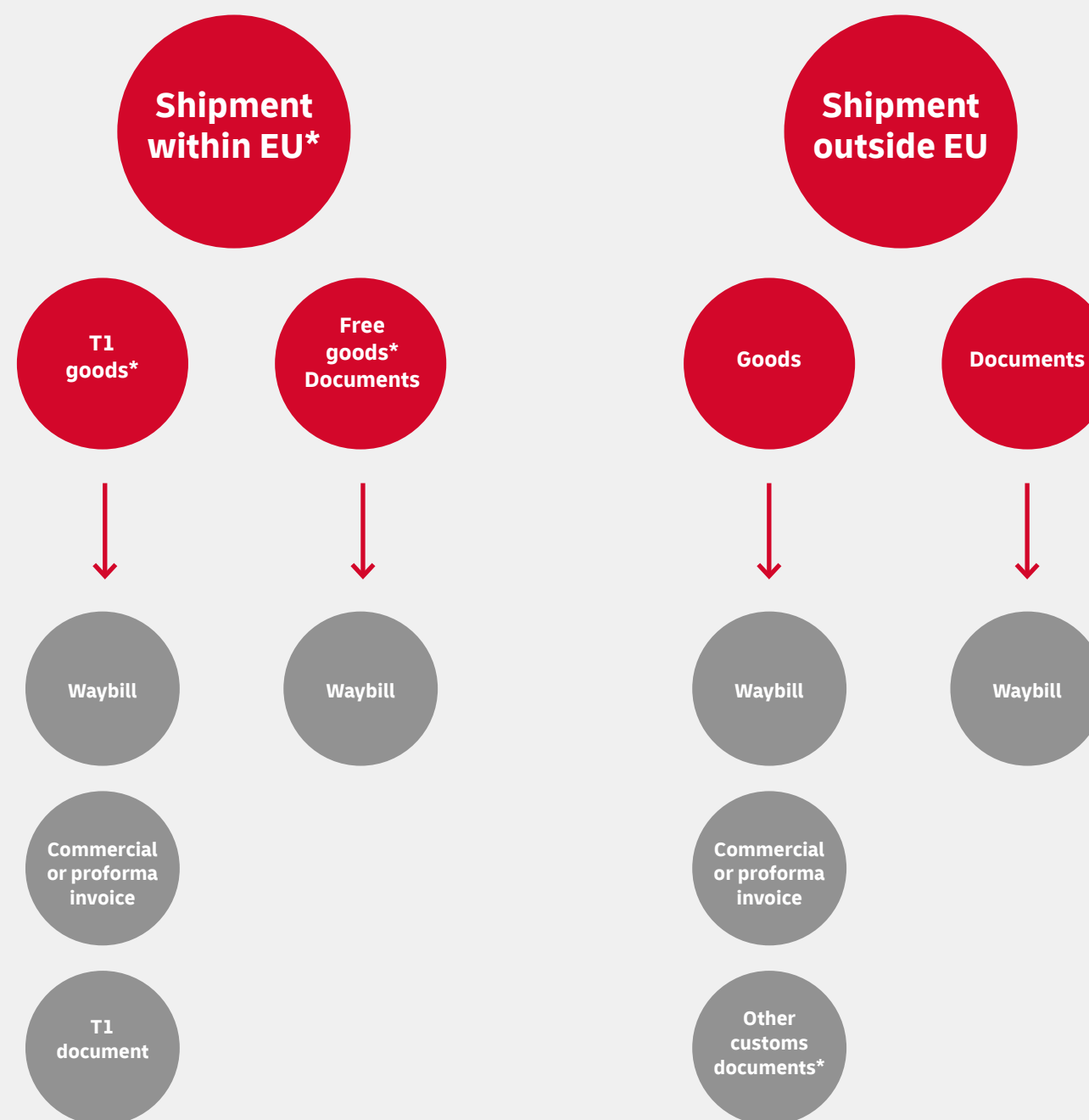
### → Are you sending dual-use goods?

See the Dual-Use Goods section. (To [page 32](#))

### → DHL Billing Services

See the DHL Billing Services section. (To [page 20](#))

## DOCUMENTS REQUIRED



#### \* EU

List of EU countries on [page 10](#).

#### \* Definition of T1 goods / Free goods

Goods that have been imported but for which import duty and VAT have not yet been paid. When these have already been paid, we refer to them as 'free goods'.

#### \* Other customs documents

See the Special Customs Documents and Regulations section on [page 22](#).



# EXPORT – CUSTOMS REGULATIONS

We distinguish between exporting to countries in the EU and outside the EU. In general, customs formalities only apply when you export to a country outside the EU. T1 goods are an exception to this; see page 9.

## EXPORTING TO COUNTRIES IN THE EU

There is free trade between EU countries. This means that no customs formalities are required for exporting goods. All you need is a fully completed consignment note. There is one important exception: if import duty and VAT have not yet been paid and the goods are transported within the EU, those goods are still dutiable. For this customs transit, you need a T1 document. You can find more information on the T1 document in the 'Special Customs Documents and Regulations' section on [page 22](#).

## COUNTRIES THAT ARE PART OF THE EU

Belgium	Lithuania
Bulgaria	Luxembourg
Cyprus	Malta
Denmark	The Netherlands
Germany	Austria
Estonia	Poland
Finland	Portugal
France (incl. Monaco)	Romania
Greece	Slovenia
Hungary	Slovakia
Ireland	Spain
Italy	Czech Republic
Croatia	Sweden
Latvia	

## Liable to duty

The following special EU Member State territories are on EU territory, but are not part of the EU customs territory. In these special territories, your shipments are therefore dutiable.

### Special EU territories where shipments are dutiable:

- Aland-Ahvenanmaa (Finland)
- Andorra
- Athos (Greece)
- Büsingen (Germany)
- Campione d'Italia (Italy)
- Canary Islands: Tenerife, Gran Canaria, etc. (Spain)
- Ceuta (Spain)
- Faroe Islands (Denmark)
- Destinations with post/zipcodes higher than 96000: Guadeloupe, Ile Maurice, Ile Mayotte, Martinique, Réunion, etc. (France)
- Greenland (Denmark)
- Helgoland (Germany)
- Livigno (Italy)
- Melilla (Spain)
- Dutch overseas territories
- San Marino (Italy)
- Vatican City (Italy)





### EXPORTING TO COUNTRIES OUTSIDE THE EU

Customs formalities apply when you export goods to countries outside the EU. You need to have the following completed documents.

- Consignment note
- Commercial invoice or proforma invoice
- Other customs documents

Based on the invoice information, DHL takes care of the required export declaration. To move your shipment through customs as quickly as possible, it is important that you complete the invoice in detail. If you prepare the export declaration yourself, DHL will provide the required exit confirmation. You can find more information on the export declaration in the Customs Terms section.

#### Commercial invoice or proforma invoice?

For all your dutiable shipments, you need, in addition to the consignment note, a commercial invoice or proforma invoice.

- If your shipment is destined for commercial purposes, you will need a commercial invoice.
- If your shipment is not destined for commercial purposes but involves, for example, a gift, a sample, items for a trade fair/exhibition or a defective component, then a proforma invoice will usually suffice. Please note: legislation may vary from country to country. For some destinations, you will also need a commercial invoice for these types of goods.

There is more information about the various customs regulations in the 'Kennisbank' (Knowledge base) on [www.dhlexpress.nl](http://www.dhlexpress.nl) (in Dutch).

#### Tips for drawing up a commercial or proforma invoice

In order to clear customs as quickly as possible, it is important to be as detailed as possible when completing your commercial invoice (in English). The commercial invoice must contain at least:

- Parties concerned (shipper and consignee)
- Detailed description of the goods
- Value of the goods expressed in a currency
- Terms of delivery

On the next page you will find an example of a commercial invoice, with practical tips for filling in specific fields.

You can also visit our website [dhlexpress.nl](http://dhlexpress.nl). There, you will find the [Invoice Generator](#), which will help you draw up a correct commercial or proforma invoice step by step.

#### DHL Paperless Trade

DHL's free Paperless Trade service lets you send your commercial or proforma invoice online using your DHL shipping application. Your benefits:

- Promotes rapid customs clearance
- Saves time: you do not have to physically attach the invoice
- Saves printing and paper costs
- Environmentally friendly due to reduced use of paper and printer ink
- Your own house style: you can upload a digital signature and company logo, and display them on your invoices.

Read more [here](#) about DHL Paperless Trade.



# SAMPLE COMMERCIAL OR PROFORMA INVOICE

For the commercial invoice, we recommend that you use your company letterhead. The commercial invoice must be completed in full, in English and in duplicate. The first copy should accompany the shipment, and you should give the second copy to the courier or DHL employee. It is important that for both the shipper and the consignee, you enter the **complete first and last names** of the contact person, as given on the passport. This is in connection with the legally required checks that DHL and Customs carry out for each shipment. In addition, it is important that you fill in the **complete address details** of the contact persons, including post/zipcodes, e-mail addresses and cell phone numbers. Fill in all the other fields in detail, including fields such as Invoice number, Invoice date and Currency. This will help avoid delays to customs clearance. Below, you will find additional explanations for specific fields.

## EXPLANATORY NOTES FOR SAMPLE COMMERCIAL INVOICE/PROFORMA INVOICE

- |  |   |
|--|---|
| <p><b>1 Sender's Reference Number</b><br/>Reference number as defined by the shipper, such as the order number.</p> <p><b>2 VAT No.</b><br/>The shipper's VAT ID number.</p> <p><b>3 EORI No.</b><br/>See section on Customs Terms.</p> <p><b>4 Terms of Trade</b><br/>The agreed Incoterms® (see the relevant section), only for shipments with commercial purposes.</p> <p><b>5 DHL Waybill No.</b><br/>The number of the DHL Express consignment note (waybill).</p> <p><b>6 No. of Pieces</b><br/>The number of parcels in the shipment.</p> <p><b>7 Importer's Reference No.</b><br/>Reference number as defined by the consignee, such as the order number.</p> <p><b>8 Customs Registration No.</b><br/>Enter here the importer's customs registration number or VAT ID number.</p> | <p><b>9 Description</b><br/>As detailed as possible. Not 'gifts' or 'clothes', but describe each article specifically, for example: '4 cotton T-shirts'.</p> <p><b>10 Harmonized Tariff Code</b><br/>The commodity code of the tariff. Also referred to as Statistical Number. See section on Customs Terms.</p> <p><b>11 Country of Origin</b><br/>Country of origin of the goods.</p> <p><b>12 Quantity / Unit weight and Value, Sub Total Value</b><br/>Fill in everything in detail, excluding VAT.</p> <p><b>13 Export License No.</b><br/>Export license number, which only applies in the case of 'dual-use goods'. See section on Dual-Use Goods.</p> <p><b>14 Type of Export</b><br/>Permanent export, Temporary export or Re-export.</p> <p><b>15 Total Value of Goods / Invoice, Insurance</b><br/>Specification of freight and/or insurance costs in accordance with agreements between buyer and seller.</p> |
|--|---|



# COMMERCIAL INVOICE

<b>SHIPPER</b>	<b>CONSIGNEE</b>
Company Name :	Company Name :
Contact :	Contact :
Address :	Address :

Country :	Postcode :	Country :	Post/Zipcode :
Fax/Email :		Tel No. :	Fax/Email :
Tel No. :	Sender's Ref : <b>1</b>	Importers Ref : <b>7</b>	
EORI No. : <b>3</b>	VAT No. : <b>2</b>	<b>IMPORTER (if other than consignee)</b>	
Invoice No. :	Invoice Date :	Complete name, address and telephone number :	
Currency :	Terms of Trade : <b>4</b>		
Carrier : DHL Express	Date of Export :		
DHL Waybill No. : <b>5</b>	No. of Pieces : <b>6</b>	Customs Registration No. (Importer) : <b>8</b>	

Line No.	Description	Harmonised Tariff Code	Country of Origin	Quantity	Unit Weight	Sub Total Weight	Unit Value	Sub Total Value
	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>				

Export Licence No. : (in declaration) <b>13</b>	Import Licence No. :	Total Net Weight :	Total Value of Goods :
Type of Export : <b>14</b>	Reason for Export :		Insurance : <b>15</b>
			Invoice Total Value :

### Declaration

We hereby certify that the information contained in this invoice is true and correct and that the contents of this shipment are as started above.

Signed: \_\_\_\_\_ Signed by: \_\_\_\_\_ Position: \_\_\_\_\_



# IMPORT - CUSTOMS REGULATIONS

You also have to deal with customs regulations if you import goods. There is a distinction to be made between importing goods from an EU country and importing goods from countries outside the EU. Customs formalities apply if you import from countries outside the EU.



## IMPORTING FROM COUNTRIES IN THE EU

There is free trade between EU countries. This means that no customs formalities are required for importing goods. All you need is a fully completed consignment note. There is one important exception: if goods have not yet been released for free circulation and are being transported within EU countries, those goods are still dutiable. For this customs transit, you need a T1 document.

You can find more information on the T1 document in the Special Customs Documents and Regulations section on [page 22](#). There is an overview of the EU countries and the special EU territories on [page 10](#).

## IMPORTING FROM COUNTRIES OUTSIDE THE EU

Customs formalities apply when you import goods from countries outside the EU. The following documents (completed in full) are always required in this case:

- Waybill
- Commercial invoice or proforma invoice

DHL always arranges the import declaration, based on the invoice information. In order to move your shipment through customs as quickly as possible, it is important that the shipper complete the invoice in full and in detail.

You will find more information on drawing up a commercial invoice or proforma invoice on [page 14](#).

## Import duties and VAT for imports from countries outside the EU

When is customs declaration required, and as the recipient, when are you liable to pay import duties and VAT?

### → Shipments with a value of between €0.01 and €150, and excise goods

An import declaration to Customs is always required. This is done by DHL Express. Customs does not charge any import duty for shipments with a value of up to €150. This value limit does not apply to excise goods, for which Customs will always charge excise duty. VAT will be charged in all cases.

### → Shipments between private individuals with a value of up to €45.

Customs will not charge any import duty or VAT. This exemption also applies to excise goods such as tobacco or alcoholic beverages, but in limited amounts.

NB: The de minimis value (low-value exemption) for shipments sent to the EU was abolished on 1 July 2021.

For more information on this regulation, please see [EU](#).

## How does Customs calculate the import duties?

Customs calculates import duty on the value of the goods, the cost of transport to the EU border and any additional costs (insurance costs, packaging costs). This total amount is called the 'customs value'. The percentage of import duty calculated on the statistical value depends on the type of goods (the Statistical Number applied; see Customs Terms section on [page 39](#)). If the transport costs are not known, DHL Express will use the standard rates for the calculation.

## How does Customs calculate VAT?

Customs calculates VAT on the value of the goods, total transport costs and import duty charged. This total amount is the taxable amount. For this purpose, VAT is calculated according to the applicable rate. For your DHL Express import shipments, DHL Express advances the VAT and the import duty and charges a surcharge for this. For more information, see [DHL Express Rates, services and surcharges](#).

## VAT Reverse Charge Mechanism

As an importer, you can apply to the Dutch Tax and Customs Administration for the VAT reverse charge mechanism (Section 23 of the Dutch Turnover Tax Act) for imports. You will then not have to pay any VAT on imports and it will be sufficient for you to register the value of the goods on your periodic VAT return. As soon as the Tax and Customs Administration has approved your application, please send us proof of the reverse charge mechanism (the permit) by e-mail to [amscustqual@dhl.com](mailto:amscustqual@dhl.com). DHL will then enter your VAT ID number in the import declaration. DHL recommends that you ask your shippers to put your VAT number on the commercial or proforma invoice.

## For consumers: internet purchases from outside the EU

Please note: if you are a consumer (individual) ordering goods over the internet from a supplier outside the European Union (EU), you must pay import duty, VAT and possibly excise duty when importing into the EU. The percentage of this duty depends on the type of goods. Furthermore, the amount of duty to be paid depends on the value of the goods. If you paid VAT at the checkout, the seller must indicate this in the shipment data using a unique code (IOSS number). You will then pay no VAT when importing. Please note: if the value of the goods exceeds €150, the IOSS procedure is not possible. In that case, the shipper must select the 'DTP' Billing Service.

For more information about internet purchases, please see the Dutch [Tax and Customs Administration](#) website.



# INCOTERMS®

Incoterms® or terms of delivery represent the agreements made between buyer and seller. As carrier, DHL is not a party to those agreements. The three-letter Incoterms® describe the responsibilities, costs and risks involved in the delivery of goods by sellers to buyers. The 11 Incoterms® 2020 are divided into two main groups: multimodal transport and sea transport/inland navigation. In this brochure, we only list the multimodal Incoterms®.

## **EXW – Ex Works** (From the factory)

The seller must place the goods at the buyer's disposal at the seller's premises or another named place, not cleared for export and not loaded onto any collecting vehicle.

## **FCA – Free Carrier** (Carriage paid to carrier)

The seller must deliver the goods, cleared for export, to the carrier nominated by the buyer at the named place.

## **CPT – Carriage Paid To**

The seller must deliver the goods, cleared for export, to the nominated carrier and must also pay the cost of transport of the goods to the named destination. The buyer bears all costs and risks after the goods have been delivered to the nominated carrier.

## **CIP – Carriage and Insurance Paid to**

The obligations are the same as under CPT, with the additional condition that the seller must procure insurance against the buyer's risk of loss or damage to the goods during transport.

## **DPU – Delivered At Place Unloaded**

The seller is required to deliver the goods, cleared for export, to the named destination port or terminal. The seller bears all costs for transporting the goods to the named destination.

## **DAP – Delivered At Place**

The seller is required to deliver the goods and make them available on the incoming means of transport, ready for unloading at the named destination. The seller bears all costs for transporting the goods to the named destination. The buyer is responsible for the customs formalities as well as taxes, duty and other charges payable upon import of the goods.

## **DDP – Delivered Duty Paid**

The seller must deliver the goods to the buyer, cleared for import and not unloaded, at the named destination.

## **INCOTERMS® ARE AGREEMENTS BETWEEN SELLER AND BUYER**

As carrier, DHL Express is not a party to the agreement between the seller and the buyer, neither is it a party to the Incoterms agreed. You decide together with the buyer who will be charged for the transport costs and/or import duty and VAT. In order to deal correctly with the customs formalities, DHL Express does need to know which DHL Duty Billing Service you choose.

You record the agreed Incoterm on your commercial invoice – the agreement between buyer and seller. When booking the shipment, you then state on the consignment note which corresponding DHL Duty Billing Service applies. The consignment note is the agreement between shipper and carrier. DHL Express needs this information for customs clearance purposes. This is because DHL Express advances the import duty and VAT, and invoices the importer or the shipper for these afterwards, depending on the DHL Duty Billing Service chosen. For further information, see [page 20](#).

You will find more information about Incoterms® on the [International Chamber of Commerce \(ICC\)](#) website

## OVERVIEW OF THE VARIOUS INCOTERMS®

Terms of delivery	Description	Seller pays	Buyer pays
<b>EXW – Ex Works</b> [name of loading point in country of dispatch]	Not carriage paid: all costs to be borne by the buyer.	n.a.	All costs
<b>FCA – Free Carrier</b> [name of agreed place in country of dispatch]	Free carrier.	Freight costs to the named place in the country of dispatch where transfer to carrier takes place.	Freight costs from named place in country of dispatch to final destination, import duty, VAT and customs clearance costs.
<b>CPT – Carriage Paid To</b> [name of agreed place in destination country]	Free destination: freight costs paid to destination.	Freight costs to the named place in the destination country.	Freight costs from named place in destination country to final destination, import duty, VAT and customs clearance costs.
<b>CIP – Carriage and Insurance Paid To</b> [name of agreed place in destination country]	Free destination: freight costs and insurance paid to destination.	Freight costs and insurance to the named place in the destination country.	Freight costs and insurance from the named place in the destination country to the final destination, import duty, VAT and customs clearance costs.
<b>DPU – Delivered At Place Unloaded</b> [name of agreed place in destination country]	Carriage paid to named terminal in destination country, not customs cleared.	Freight costs to the named terminal in the destination country.	Freight costs from named terminal in the destination country to the final destination, import duty, VAT and customs clearance costs.
<b>DAP – Delivered At Place</b> [name of agreed place in destination country]	Carriage paid to named place of final destination, not customs cleared.	Freight costs to the named final destination.	Import duty, VAT and customs clearance costs.
<b>DDP – Delivered Duty Paid</b> [name of agreed place in destination country]	Carriage paid to destination, customs cleared, including import duty and VAT	Freight costs to named place of final destination, customs clearance costs, import duty and VAT.	n.a.



## INVOICING OF IMPORT DUTY AND VAT BY DHL EXPRESS

# DHL DUTY BILLING SERVICES

If you send dutiable express shipments, the consignee normally pays the import duty and VAT. Because DHL Express handles the customs formalities, DHL Express pays these costs in advance and invoices the recipient for them afterwards. DHL Express does this as standard by means of the DHL Duty Billing Service ‘Duty Tax receiver’



DHL Duty Billing Services are separate from the Incoterms® agreed between buyer and seller. DHL is not a party to the agreements on Incoterms®, but it can assist you with their execution.

### Duty Tax Paid (DTP)

At the customer's request, the shipper will pay all applicable import duty, VAT and statutory charges for customs clearance in the destination country. As a result, the consignee of the shipment will not be invoiced by DHL for import duty and VAT. In addition to VAT and import duty, the shipper will pay a surcharge that is determined as a percentage of the total amount of import duty and VAT with a minimum amount.

- This DHL Duty Billing Service is not available for every destination. You can find out about your options by calling our customer service on 088 - 0552 000 or by asking your DHL contact.
- When the consignee uses its own customs clearance office (broker), DHL cannot offer this service and it is withdrawn. Please bear this in mind when booking your shipment.

### Duty Tax Importer

At the customer's request, import duty, VAT and statutory charges are invoiced to a third party in the country of customs clearance. As a result, the consignee of the shipment will not be invoiced by DHL for import duty or VAT. In addition to import duty and VAT, the third party will pay a surcharge as a percentage of the amount of VAT and import duty with a minimum amount.

- This DHL Duty Billing Service is not available for every destination. You can find out about your options by calling our customer service on 088 - 0552 000 or by asking your DHL contact.

### Duty Tax Receiver

DHL will advance the import duty, VAT and any other costs to Customs during customs clearance on behalf of the consignee, without a DHL account number. In addition to VAT and import duty, the consignee will pay a surcharge that is determined as a percentage of the total amount of import duty and VAT with a minimum amount.

- This DHL Duty Billing service applies as standard and is available for every destination.

## DHL BILLING SERVICES

Name of service	Description
Duty Tax Paid	The shipper pays import duty and VAT for the consignee
Duty Tax Importer	A third party pays import duty and VAT for the consignee
Duty Tax Receiver	The consignee pays import duty and VAT



# SPECIAL CUSTOMS DOCUMENTS AND REGULATIONS



In specific situations, special documents or regulations may be needed for customs formalities.

### **ATR CERTIFICATE TURKEY**

With an ATR certificate, Customs charges the consignee a lower rate or zero rate of import duty for shipments to and from Turkey. You can apply for this certificate in advance to the competent authorities in your own country. If you are exporting, you as shipper will transfer the ATR certificate to the DHL Express courier. DHL Express will deal with the further processing by Customs. There will be a surcharge for this service. For more information on the ATR certificate, please go to the [Netherlands Chamber of Commerce KVK](#).

### **EUR1 CERTIFICATE BECOMES INVOICE DECLARATION**

You can replace the EUR1 certificate with an invoice declaration. You put this declaration on the shipment invoice to show the origin of the goods. Your goods then qualify for a reduced or zero rate of import duty in countries with which the EU has concluded a preferential trade agreement. For shipments with a value of up to €6000, you can simply date and sign the invoice declaration. If the value is higher, you have to apply for an Approved Exporter authorization before you can use the invoice declaration. You then put the authorization number on the invoice declaration. For the correct formulation of this declaration, we refer you to the [Netherlands Chamber of Commerce KVK](#).

### **The EU has concluded trade agreements with various countries and areas**

For the most up-to-date information, we refer you to [the Dutch national government](#), where you will also find the latest trade agreements.

You can apply for the EUR1 certificate at the [Netherlands Chamber of Commerce KVK](#). As shipper, you give the signed and stamped certificate to the DHL Express courier. DHL Express will deal with the further processing by Customs.

### **CERTIFICATE OF ORIGIN / STATEMENT OF ORIGIN**

A certificate of origin (CVO) serves as proof of the origin of the goods. The certificates are issued by the [Netherlands Chamber of Commerce KVK](#). As part of trade policy measures, a COO is required when importing into certain countries. As shipper, you give the signed and stamped certificate to the DHL Express courier.

An alternative to the CVO is the Certificate of Origin Form A. This certificate ensures that when you import into the EU from developing countries, you will be charged reduced or even zero import duty. The exporter should apply for the certificate to the competent authorities in a developing country.



# SPECIAL CUSTOMS DOCUMENTS AND REGULATIONS



## T1/TRANSIT DOCUMENT

The T1/Transit document is a customs transit document for goods that have not yet been released for free trade within the EU. In that case, no import duty or VAT are to be paid yet.

### You need a T1/Transit document for:

- Dutiable shipments that enter the EU, for which you do not yet know whether the goods will remain within the EU.
- Dutiable shipments that enter the EU for Bonded Storage.
- Outgoing dutiable shipments that you send from your Bonded Storage.

DHL Express prepares the T1/Transit document for shipments that you receive. For shipments that you send, you organize the T1/Transit document yourself. It is important that in the 'Full Description of Contents' field on the consignment note, you state that T1/Transit goods are concerned. Here too, you must describe the goods as specifically as possible. In addition, the weight and the number of

items on the air waybill, invoice and T1 document must correspond exactly. As shipper, you give the consignment note, commercial invoice and T1/Transit document to the DHL Express courier. DHL Express will deal with the further customs clearance.

## TEMPORARY IMPORT

This customs regulation allows you to import goods under guarantee of import duty and VAT in order to re-export them after a certain period of time. This enables you to avoid having to pay import duty and VAT.

### The most common forms of temporary import are:

- Goods for repair
- Exhibition goods
- Demonstration goods

Ask your supplier (shipper in the country of origin) to state clearly on the consignment note and commercial invoice that the shipment is for temporary import. DHL Express will then contact you and prepare the required documentation.

### DHL Express will not draw up documents for temporary import if:

- Import duty is not owed (for specific types of goods) and you have a VAT ID number.
- The goods have a value of less than €250.
- The shipment has been dispatched under Incoterm® DDP combined with the DHL Duty Billing Service 'DTP'.
- The identity of the goods has not been specified sufficiently on the commercial invoice (for example, through serial numbers) and it can therefore not be checked properly by Customs.
- The shipment is destined for a private individual.

Every temporary import must be properly monitored. If you do not re-export the shipment within the agreed timeframe, Customs will proceed to charge import duty and VAT. DHL Express will charge these costs on to you.



# SPECIAL CUSTOMS DOCUMENTS AND REGULATIONS



## TEMPORARY EXPORT

This customs regulation allows you to transport goods outside the EU temporarily, in order to import them back into the EU at a later time, without paying import duty or VAT.

### The most common forms of temporary export are:

- Goods for repair
- Exhibition goods
- Demonstration goods

State clearly on the consignment note and commercial invoice that the shipment is for temporary export. DHL Express will then contact you and prepare the required documentation.

### DHL Express will not draw up documents for temporary export if:

- The goods do not actually return.
- The goods have a value of less than €500 and you do not have Outward Processing authorization.
- The identity of the goods is not specified sufficiently

(for example, missing serial numbers on invoice) for Customs. DHL will contact you to determine whether the goods can be identified by other means (photos, drawings, identification marks, invoice certified by Customs).

- The shipment is dispatched by a private individual.

## ATA CARNET

The ATA Carnet is a uniform customs document that exempts the consignee from paying import duty or VAT in the case of temporary import. This applies only to countries that are members of the ATA network.

### You can use an ATA Carnet for:

- Goods destined for show, demonstration or use at exhibitions, trade fairs, conferences or similar events.
- Commercial samples or models of goods that have not yet been produced.
- Goods necessary for exercising a profession or business, or for performing work in the country of importation.

You can apply to the Netherlands Chamber of Commerce KVK for the ATA Carnet. State clearly on the consignment note that the shipment is for temporary export, accompanied by an ATA Carnet. As shipper, you give the consignment note, commercial invoice and ATA Carnet to the DHL Express courier. DHL Express will deal with the further customs clearance.

## PHYTOSANITARY CERTIFICATE

A phytosanitary certificate is an accompanying document that shows that the contents of your export shipment do not contain any diseases. This certificate is often necessary for the transport of plants and plant products, such as seeds.

Every country wants to prevent unwanted diseases from entering the country. To be sure of this, it is necessary for imported goods to have been examined for diseases. You can apply for a phytosanitary certificate to the Netherlands Plant Protection Service. At your request, the service will carry out an inspection of the goods you are going to export. Once the goods have been found to be 'healthy',

the service will issue the certificate. As shipper, you give the consignment note, commercial invoice and phytosanitary certificate to the DHL Express courier. DHL Express will deal with the further customs clearance.

For further information, please see the [Netherlands Food and Consumer Safety Authority](#) website.



# DHL EXPRESS GLOBAL TRADE SERVICES (MyGTS)

DHL Express makes trade and customs matters easier with DHL Express Global Trade Services (MyGTS). With this free online tool, you can prepare customs formalities yourself. In addition, you will find information in MyGTS on more than 70 countries that represent over 90% of world trade.

### More services at your fingertips

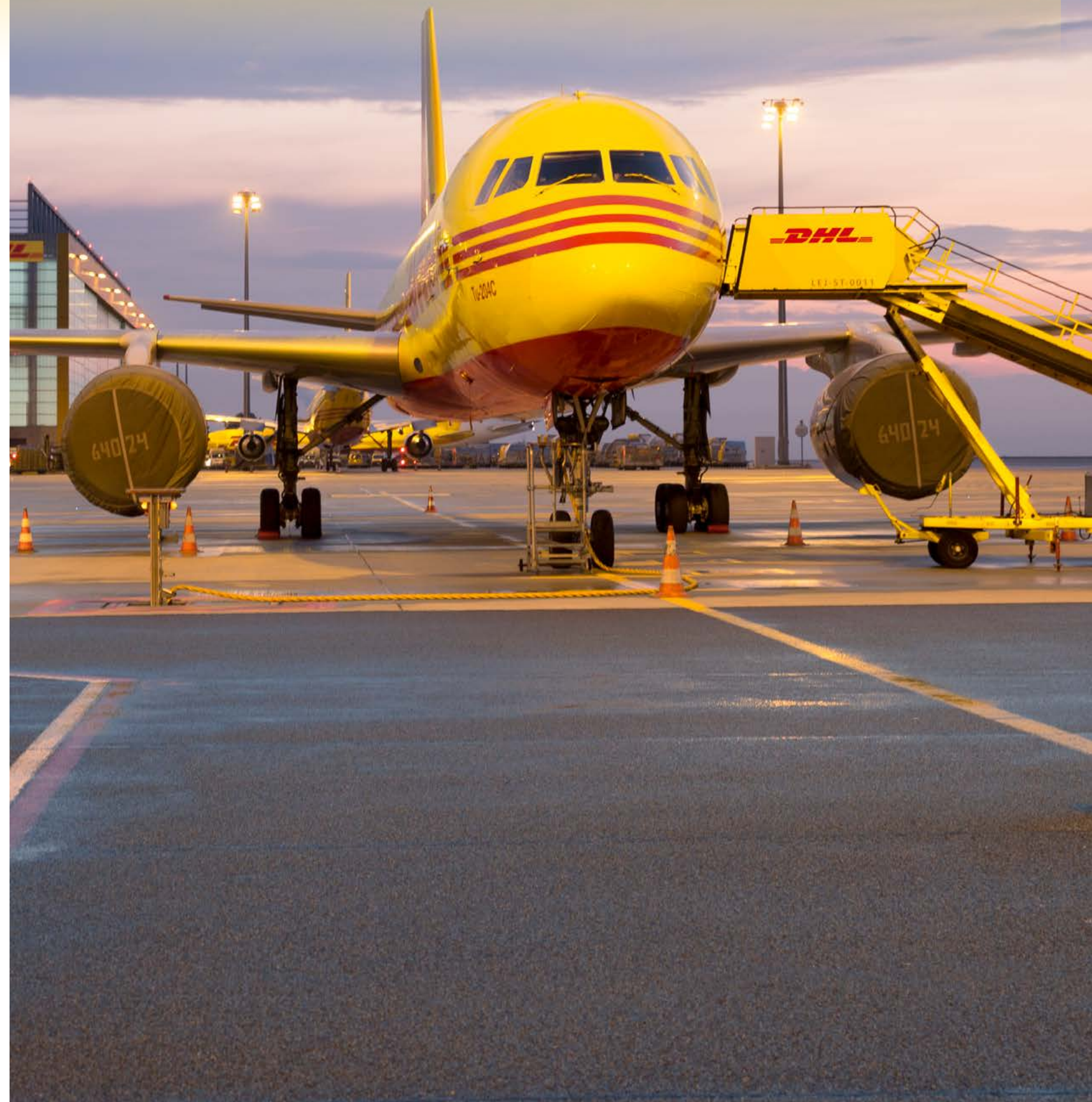
DHL Express Global Trade Services (MyGTS) offers you handy online services. MyGTS lets you centralize, automate and simplify all your import and export formalities. This makes it easy for you to prepare your own customs paperwork completely and correctly. It also gives you a better understanding of the total costs of your shipment: not only the transport costs with DHL Express, but also the costs of customs formalities, taxes and other levies. In this way, you have greater control and gain time to bring your goods to market even more efficiently.

### Worldwide trade without borders

Laws, procedures and regulations vary from one country to another. DHL Express Global Trade Services (MyGTS) is the user-friendly online tool that gives you access to the various trade rules.

## DHL OFFERS YOU SIX ONLINE MYGTS SERVICES

Name of MyGTS service	Description
Landed Cost Estimate	Provides an estimate of the excise duty, levies, taxes and other import duties, so that you have an advance overview of the costs.
Product Compliance Check	Ensures that your shipment complies with all the country's import and export regulations.
Comparative Services	Compares the costs and compliance rules of up to five export countries simultaneously.
Trade Document Library	Generates the documents needed for international trade, logistics and customs transactions.
Interactive Classifier	Searches for Schedule B, HS and Export Control Classification Numbers (ECCN) commodity codes for rapid and precise product classification.
Restricted Party Check	Checks whether the data of shipper and consignee are on a black list maintained by government bodies.





# CUSTOMS SERVICES

We offer special customs clearance services for exceptional situations when importing with DHL Express: DHL Customs Services. This concerns, for example, customs clearance of shipments with various countries of origin or tariff codes, or temporary storage of shipments.

## DHL CUSTOMS SERVICES

Beyond the standard customs activities, you can make use of a large number of supplementary customs services. You can find a comprehensive overview of our customs services and associated costs on [dhlexpress.nl](https://www.dhlexpress.nl).

Name of service	Description
<b>Broker Notification</b>	At importers request, DHL will provide the paperwork to the customers designated broker to perform the import clearance and resume the delivery once the clearance is completed. Depending on the duration, 'Bonded Storage' fee can be charged as well.
<b>Bonded Storage</b>	Storage charges apply when the shipment cannot be released by customs due to inaccurate or missing paperwork. Charges are effective three calendar days after the freight arrival date or broker notification, whichever is later. The charge applies to the duty and taxes payer.
<b>Bonded Transit</b>	Usually operated within a country when DHL is requested to move non-document foreign-origin goods under bond to a location other than the regular DHL gateway at destination, prior to final clearance by the importer or his designated broker. Bonded Transit may apply to both export and import shipments.
<b>Clearance Authorisation</b>	Contacting the designated Importers who have specifically requested contact prior to customs clearance of the shipment. Using 'Clearance Authorization' in combination with 'Bonded Transit' or any other applicable surcharges means that both fees will be charged.
<b>Export Declaration</b>	Applies in countries where an export declaration is required for shipments containing controlled commodities or exceeding € 1,000.00 or a certain weight. Depending on origin country, shippers that submit a declaration online may avoid the local charge.

Name of service	Description
<b>Multiline Entry</b>	The clearance of a shipment or piece with multiple commodities or multiple origins for the same commodity. Fees apply when a shipment has 6 or more lines for entry.
<b>Other Government Agency</b>	At importers request, DHL may arrange and prepare related paperwork for any bio, health, phytosanitary, veterinary, quarantine, CITES or similar control procedures required by a regulatory authority, to facilitate the clearance of a shipment into a country or Customs Union. The agency charges will subsequently be invoiced to the importer.
<b>Permits and Licenses</b>	To accelerate import of selected controlled commodities, DHL applies a charge for the preparation and submission of any entry necessary to clear Customs, or for the preparation of the necessary import paperwork to obtain the required import permits or licenses.
<b>Preferential Origin</b>	At request, DHL prepares a Certificate of Origin or other similar to certify the goods in a particular export shipment have been produced or manufactured in a particular country, allowing preferential rates of duty to be claimed at destination. Examples are EUR1, ATR1.
<b>Temporary Import/Export</b>	At Customer's request, DHL facilitates the temporary import/export of goods. This involves submitting required documents, such as an ATA Carnet, and adhering to required clearance procedures as specified by Customs.



# DUAL-USE GOODS

Dual-use goods are strategic goods that can be used for both civilian and military purposes. Most dual-use goods can be found in finished consumer products, such as chemical substances for drugs and chips for computers.

For the sake of international security, dual-use goods are subject to strict rules for export and transit trade. For export controls, the Dutch government uses the European list for dual-use goods.

Companies that transit or export dual-use goods must meet strict requirements and have a reporting obligation or must apply for a license.

Companies that sell dual-use goods in consumer products in the EU are not obliged to apply for a license. However, they do have to declare on commercial documents, such as quotations and invoices, that these goods require a license in the case of export from the EU.

State clearly on your consignment note that the shipment consists of dual-use goods. In addition, we ask that you inform DHL Customs in advance by sending an email to [amsexportprocessing@dhl.com](mailto:amsexportprocessing@dhl.com). DHL Express will then arrange the required export declaration.

For more information about dual-use goods, please see the [Dutch national government](#) website.

## DUAL-USE GOODS

Category 0	Nuclear goods
Category 1	Materials, chemicals, micro-organisms, toxins
Category 2	Material processing
Category 3	Electronics
Category 4	Computers
Category 5	Telecommunications and information security
Category 6	Sensors and lasers
Category 7	Navigation and avionics
Category 8	Maritime affairs and ships
Category 9	Aerospace and propulsion







# EUROPEAN CUSTOMS LEGISLATION

The EU has implemented several customs changes over the past few years. We provide you with some examples below. Some changes planned in the near future are examined too.

Since July 2021, the de minimis threshold has been removed. Meaning that a receiver in the EU is required to pay import duties and/or VAT for shipments received from outside the EU. An exception to this rule exists when the involved parties have agreed that the sender will bear these costs.

## IMPORT One-Stop Shop (IOSS)

The IOSS allows companies that send goods from outside the EU to consumers in the EU (B2C) to collect, declare and pay the VAT to the tax authorities. This means that the consignee does not have to pay the VAT at the time the goods are imported into the EU (as was previously the case for products with a value exceeding €22).

## ICS2

The new European Customs regulation, the Import Control System (ICS2), has been in force since March 2021. This is a new Customs import control system to ensure that goods entering the European Union are digitally declared in advance. ICS2 affects shipments from anywhere in the world to (or in transit to) the European Union, Norway or Switzerland.

## Correct goods description

Due to the new regulations, a correct goods description is of crucial importance. The HS goods code, a detailed description and the value must be included for each item on the invoice. If the description is not correct, the shipment may be rejected by the EU Customs authorities. The shipment will then not be loaded onto the transport vehicle and will be delayed. DHL will give the shipper feedback on this. Please see the [examples](#) of correct and incorrect descriptions in order to avoid possible delays.

## Digitization of customs invoices

This new change to customs formalities has the most impact on you if you import from outside the EU. We advise you to inform your supplier outside the EU about this customs change. Your supplier – the shipper outside the European Union – will in future have to provide digital shipping data with a correct goods description. By using our DHL

[Paperless Trade](#) service, you can now send your commercial or proforma invoice in the online shipping app. With this data, the processing of your shipment can begin sooner and this enables timely customs clearance.

## Expansion of Import Ban on Iron and Steel from Russia

From September 30, 2023, (products of) iron and steel can only be imported into the European Union (EU) if these goods do not contain Russian base products. As an importer, you can demonstrate this by retaining specific documents in your records. The Mill Test Certificate (MTC) is the most crucial among them. However, other documents can also be used as evidence, such as a statement from the manufacturer confirming the absence of Russian semi-finished products.

## CBAM

CBAM stands for Carbon Border Adjustment Mechanism. This is the EU's first carbon border adjustment mechanism for CO2 emissions, designed to ensure that the costs of these emissions are adequately reflected in the prices of certain products imported into the EU. CBAM declarations require knowledge of overseas production processes and their associated CO2 emissions. As a customs broker, DHL Express cannot possess this information or assess the accuracy and completeness of the provided data. Therefore, starting from October 1, 2023, DHL Express can only clear CBAM shipments if the importer or receiver is located within the EU. [More information](#).

## POA (Power of Attorney)

Due to European customs regulations, a Power of Attorney is required when declaring shipments to and from the European Union. This authorization allows DHL Express to submit customs declarations on behalf of our customers and perform all related customs procedures in accordance with customs regulations. If you have any questions about the Power of Attorney, feel free to send an email to [poa.nl@dhl.com](mailto:poa.nl@dhl.com). You can also find more information at the [Netherlands Chamber of Commerce \(KvK\)](#).



# DIGITIZATION AND ACCURATE DATA

Worldwide, regulatory agencies and Customs authorities are transitioning to systems that operate entirely on data. This is done to ensure swift and efficient approval processes when handling and clearing shipments. So, it is crucial that you submit the data for your shipment and your customs invoices digitally.

It is also essential that you provide the correct HS (Harmonized System) commodity code for each item on the customs invoice and provide a detailed description of the goods. Without this information, Customs may not be able to process your shipment correctly. This could even result in the refusal to load your shipment.

Therefore, always ensure a complete and accurate description of the goods. And make sure to submit the documents digitally. This way, you can avoid unnecessary delays, and we can expedite the delivery of your shipment.

Examples of correct and incorrect goods descriptions:

## CORRECT

- ✓ Men's shirts, women's dresses, children's jackets
- ✓ Brake discs for cars, car windows
- ✓ Computers, televisions, CD players, mobile phones
- ✓ Dolls, toy cars

## INCORRECT

- ✗ Clothing
- ✗ Auto parts
- ✗ Electronics
- ✗ Gifts

### Perfect Your Shipment portal

We can only proceed with the customs declaration and deliver your shipment when all information is complete. If there are any missing details or documents, you will receive an email from us. In this email, we will ask you to send the missing information to us through our customer contact portal 'Perfect Your Shipment.' Quick and easy!





# CUSTOMS TERMS

## **AEO – Authorized Economic Operator**

With the introduction of the AEO regulation, the European Commission wants to achieve better control over guaranteeing the safety of persons and goods. This regulation is a response to the need to secure international logistics chains. The purpose of this regulation is to offer economic operators a qualitative accreditation / quality mark at international level. Qualitative accreditation means that the role performed by the relevant economic operator in the logistics chain can be considered 'secure' and that its customs procedures are efficient and compliant.

## **VAT**

Tax levied by the national government. VAT is calculated on the basis of the value of the goods, the total transport costs, any additional costs (insurance costs, packaging costs) and the customs duties (for example, import duty, excise duty and anti-dumping duty).

## **Customs Duties**

Duties levied by Customs on imported commercial goods. The relevant duty is based on the value of the goods, plus freight charges outside the EU, insurance and packaging. This duty may vary according to the type of goods.

## **ECS – Export Control System**

The system for exchanging information between EU Member States about shipments that have been declared for export.

## **EORI – Economic Operators Registration and Identification**

This is a registration and identification of the economic operator. The EORI registration enables economic operators to be identified in the same manner in all EU Member States. This provides efficiency gains for both economic operators and Customs.

## **Harmonized Tariff Code**

Also referred to as Statistical Number (HS or GN code). See explanation of the term 'Statistical Number'.

## **ICS – Import Control System**

An Entry Summary Declaration (ENS) must be submitted for goods brought into the first airport of the EU customs territory. The declaration applies to all goods on board a vehicle and must be made before the vehicle enters the EU.

## **MRN – Movement Reference Number**

The MRN number (Movement Reference Number) is a tracking code for customs documents. It is used, for example, in the export accompanying document or in the transit document. The first two characters represent the year in which the goods are shipped. The next two characters are the two-letter country code of the country of origin, such as DE for Germany. The last 14 characters are an alphanumeric code generated automatically by customs.

## **NCTS – New Computerized Transit System**

European customs system in which transit declarations are drawn up that make it possible to transport goods without paying duty (for example, import duty).

## **DMS (Customs Declarations Management System)**

is the declaration system of the Dutch Customs for the import and export of goods. It is the successor to AGS, which was replaced by DMS in 2023.

## **Statistical Number (HS or GN code)**

Commodity code of the tariff. Contains the description and coding of goods with associated rates of import duty, VAT and excise duty. It also contains information on import and export regulations. Also referred to as 'Harmonized Tariff Code'.

## **Goods in free circulation in the EU**

The goods were produced within the EU or were previously imported into the EU, with import duty and VAT having been charged and paid. The goods may be transported within the EU without further customs formalities.

## **Export declaration**

With an export declaration, goods destined for export out of the EU are declared to Customs. At the customs office of exit, the export declaration is 'discharged', which is the confirmation that the goods are actually being exported. This discharge ensures that the exporter can reclaim VAT on the exported goods through the periodic VAT declaration.





# FURTHER CUSTOMS INFORMATION

You can find further information on the following websites:

## **DHL EXPRESS**

Support with Customs and tips  
[www.dhlexpress.nl](http://www.dhlexpress.nl)

[DHL Invoice Generator](#), free online tool that gives step-by-step help to draw up an invoice.

[DHL Express Global Trade Services \(MyGTS\)](#), free online tool.

## **GENERAL INFORMATION**

Website of the Dutch Customs Authority.  
[www.douane.nl](http://www.douane.nl)

European Union website for customs-related matters. You will find information here about AEO, VAT and Statistical Numbers.  
[http://ec.europa.eu/taxation\\_customs/index\\_en.htm](http://ec.europa.eu/taxation_customs/index_en.htm)

Checking duties and measures in third countries.  
<http://madb.europa.eu>

Checking duties and measures in third countries.  
<https://trade.ec.europa.eu/access-to-markets/nl/home>

ATA Carnet and Certificate of Origin.  
[www.kvk.nl](http://www.kvk.nl)

Export of Strategic Goods.  
<https://www.rijksoverheid.nl/onderwerpen/exportcontrole-strategische-goederen>

European Customs Legislation Changes.  
[www.dhl-eucustoms.com](http://www.dhl-eucustoms.com)

### **General Terms and Conditions**

The General Transport Conditions 2002, most recent version, apply to the carriage of goods by road. The DHL Express Terms and Conditions of Carriage, most recent version, apply to our door-to-door express services. The above-mentioned terms and conditions have been deposited at the registry of the Court of Amsterdam, may be obtained from our website and will be sent to you upon request.

The provisions of the CMR Convention may also apply to the cross-border carriage of goods. For the potential applicability, we refer you to Section 1 of the above-mentioned Convention. In most cases, the above-mentioned terms and conditions and the CMR



Convention limit the carrier's liability with respect to loss, damage or delay of the load to EUR 3.40 per kilogram or 8.33 SDR\* per kilogram. \* SDR = Special Drawing Rights, a weighted average of the rates of the Japanese yen, British pound, US dollar and Euro. Our Same Day services are covered by the Dutch Forwarding Conditions, most recent version, as deposited at the registry of the Court of Utrecht. Carriage of the shipment is also covered by the Conditions of Carriage of the carrier engaged by DHL. These Conditions include a limitation on liability, among other provisions. A copy of these Conditions will be sent upon request.



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