

## Brexit FAQs

In this document, you will find answers to key questions about Brexit. GLS has compiled the information on Brexit 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.

### Commercial senders

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

As things stand, a “no-deal Brexit” between the EU and the United Kingdom (UK) is possible. In this instance, the UK would not leave the EU in an orderly fashion. Therefore, the UK would cease to be treated as a member of the EU on 12 April 2019 and would be given the status of a third country. This means that trade between the EU and the UK would be subject to customs supervision from this date.

#### 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 be done without customs treatment.

#### When will new shipping terms for UK apply?

According to current planning, last duty-free shipping to the UK will be possible on Wednesday, 10 April 2019. As of Thursday, 11 April 2019, all shipments to the UK must be customs-cleared.

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

In the event of a no-deal Brexit, 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, telephone 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) number for commercial recipients
  - 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?**

Yes, the senders must complete an electronic customs declaration when shipping parcels to EFTA countries and third countries (which the UK will become).

The export declaration must be completed before the parcel is shipped.

### **What customs clearance services does GLS offer?**

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 are 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 resulting costs, the importer bears no costs.
- **Incoterm 20 (DDU):** 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 (DDU, 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 13 (DDP):** Freight costs, customs clearance costs, customs duties and taxes paid – the sender pays all resulting costs, the importer bears no costs.  
→ For single parcels with a goods value of less than €1,000.

- **Incoterm 23 (DDU):** 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 18 (DDP, VAT pre-registration):** Freight costs, customs clearance costs, customs duties and taxes paid – the sender pays all resulting costs, the importer bears no costs.  
→ For single 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
- **Incoterm 43 (Combination postal)** Freight costs, customs clearance costs paid – the sender pays, duties and taxes  
→ For single 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>.

How to find the appropriate Incoterm?								
Number of parcels:	Single parcel			Single or various parcels				
								
When shipping to the UK with GLS, the following Incoterms are available:	13 DDP	23 DDU	43 Postal combined	18 VAT	10 DDP	20 DDU	30 DDP IVA combination	40 DDU Combination
Good value:	<€ 1,000			150 € (<135 GBP)	All values			
Pre-requisite:	—			Pre-registration	Importer or fiscal representative in UK			
Clearance:	€ 7,50*	—	€ 7,50*	€ 7,50/shipment*	according to contract			
Clearance borne by:	Shipper	Importer	Shipper	Shipper	Shipper	Importer	Shipper	Shipper
Duties borne by:	Shipper	Importer	Importer	No duties incur	Shipper	Importer	Shipper	Importer
Taxes borne by:	Shipper	Importer	Importer	Shipper (Direct payment)	Shipper	Importer	Importer	Importer
Description:	Shipper: Freight, customs clearance, duties and taxes Consignee: bears no costs	Shipper: Freight, Consignee: Customs clearance, duties and taxes	Shipper: Freight, customs clearance, Consignee: Customs clearance, duties and taxes	Shipper: Freight, customs clearance, and taxes Consignee: bears no costs	Shipper: Freight, customs clearance, duties and taxes Consignee: bears no costs	Shipper: Freight, customs clearance, duties and taxes Consignee: bears no costs	Shipper: Freight, customs clearance, duties Consignee: taxes	Shipper: Freight, customs clearance, duties Consignee: duties taxes

\*Recommended price.

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

As a subsidiary of the Royal Mail Group, we are able to offer new, 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) and Incoterm 23 (Freight costs paid, customs clearance costs, 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 on the day of Brexit. All goods, however low the value, must be declared.

### **Is collective customs clearance possible for consignments to the UK?**

Alongside the option of individual customs clearance, GLS also offers collective customs 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.
- Collective 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 fee 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 Spain company 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 after Brexit. After Brexit, the same rules will apply for the Channel Islands as for the 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 clearance fees may, depending on the Incoterms stipulated by the sender, have to be borne by the recipient.

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

When shipping to the UK, additional costs (i.e. taxes, customs duties and clearance fees) will be incurred in addition to shipping costs.

- 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 fee 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, fees will be borne either by the sender or the recipient.

### **Will there be changes to the shipping rates?**

The clearance fee 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, fees will be borne either by the sender or the recipient. The GLS contacts can give more information.

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

GLS parcels from Spain will reach their destination in the UK within a [standard delivery time](#) of two to three working days (Mon.–Fri.). This standard delivery time also applies to parcels shipped from the UK to Spain. We will do everything we can to maintain these delivery times after Brexit. However, the customs clearance process may lead to delays that are beyond our control. Are there any restrictions on shipping goods to the UK?

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

### **How will our dispatch IT system be modified?**

In the event of Brexit, 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.

The necessary customs data can be entered through an Internet platform either manually or through a file with all the necessary data (xls, csv, etc.). You can find more information at [gls-spain.es](http://gls-spain.es) as of March 18. Therefore, customs clearance can be done without delay.

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

The [GLS website](#) contains comprehensive 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/government/collections/how-to-prepare-if-the-uk-leaves-the-eu-with-no-deal>.

## **Private senders**

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

As things stand, a “no-deal Brexit” between the EU and the UK is possible. In this instance, the UK would not leave the EU in an orderly fashion. Therefore, the UK would cease to be treated as a member of the EU on 12 April 2019 and would be given the status of a third country. This means

that trade between the EU and the UK would be subject to customs supervision from this date.

### **Will it still be possible to send parcels to the UK via GLS ParcelShops?**

Following Brexit, it will no longer be possible to send parcels to the UK via GLS ParcelShops. That's because the UK will become a third country post Brexit. This means that trade between the EU and the UK will be subject to customs supervision and that senders will 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 Spain 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 clearance fees 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 it now take longer to deliver parcels from the UK?**

Parcels sent from the UK to Spain reach recipients within a standard delivery time of three to four working days (Mon.–Fri.). We will do everything we can to maintain these delivery times after Brexit. However, the customs clearance process may lead to delays that are beyond our control.