

DOCUMENTARY PROOF FOR SHIPMENTS WITHIN THE EU IN ACCORDANCE WITH SECTION 17A USTDV

Effective 01/10/2013, section 17a of the *Umsatzsteuerverordnung* (UStDV - value added tax (VAT) implementation regulation) contains new regulations regarding documentary proof, with which 'goods movement' to other European Union (EU) countries is to be documented. This proof is essential to ensure that the seller of goods to other EU countries (supplying company) can issue their invoice without VAT to the recipient.

What documentary proof is there for items sent by courier and offered by DHL?

- In accordance with section 17a, paragraph 3, number 1, letter b, of the UStDV the so-called EU forwarder's certificate will in future continue to be accepted as documentary proof. The document can be sent electronically, even without the transport service's signature. The supplier must also provide the commercial invoice.
- Section 17a, paragraph 3, number 1, letter c, of the UStDV permits, in the case of commissioned courier/express service providers, as proof the automatically created track and trace protocol that documents the transport completely to delivery to the recipient. The supplier must however provide additional documentary proof, namely the order placed with the courier (e.g., a copy of the waybill/label) and the commercial invoice.

The confirmation can be submitted as a collective confirmation for a maximum of a quarter.

What solutions does DHL EXPRESS offer its customers?

Customers with a DHL EXPRESS contract

We offer our customers with an international DHL EXPRESS customer number (nine digits, commencing with 14) the possibility, effective 01/10/2013, of registering free of charge on the DHL EXPRESS website for creating documentary proof pursuant to section 7, paragraph 1, number 3, letter b, of the UStDV (EU forwarder's certificate). The documentary proof consists of a letter (PDF) and an attachment with the data of the individual items (PDF and Excel). Apart from the certificate and the commercial invoice, according to the UStDV the customer does not need to provide any further documentation. The certificate can be requested as an automated monthly report or a one-time report for the quarter. For our customers with an EDI/FCI connection we offer alternative solutions. Please contact your DHL EXPRESS eSolutions representative.

Customers without a DHL EXPRESS contract (those paying in cash and other senders)

Customers without an international DHL EXPRESS customer number (nine digits, commencing with 14) can access to our track and trace protocol. Please note that the item data are available in the system for ninety days from the posting date and that, in addition to the track and trace protocol, you require further documentary proof (including a copy of the waybill/label and your commercial invoice with a reference to the item).

Which items are included in the documentary proof mentioned above?

A prerequisite for documentary proof is that the item data up until delivery to the recipient are available in DHL EXPRESS' global track and trace system. For this reason, only items that are transported to other EU countries in DHL EXPRESS' network are included in the documentary proof.

The following shipments are not covered by the EU forwarder's certificate:

- Shipments sent via DHL Same Day (your Same Day contact provides you with documentary proof on request in accordance with section 17a of the UStDV for same day items).
- DHL EXPRESS shipments from German customers that are sent between two other EU countries or from a non-EU country to an EU country (third country shipping). Corresponding track and trace logs can be printed out via our eSolution DHL ProView or our track and trace on the internet.
- DHL EXPRESS shipments that have not received delivery confirmation in the EU recipient country. **For that kind of shipments DHL EXPRESS offers a monthly report of exceptions.**
- Shipments not containing, or only partially containing, in the item data records the DHL EXPRESS customer numbers you provided when registering for documentary proof.

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Where can I register to become a customer for the service?

- Effective 01/10/2013 our contract customers can register free of charge via our website www.dhl.de/express/belegnachweiseu. After registration, the entries are validated and approved for dispatch.
- Those paying in cash and other senders can access our track and trace logs on the internet at www.dhl.de/express/sendungsverfolgung.

As a customer, when can I obtain my documentary proof?

The data for contract customers are provided on the fifteenth of the following month, retroactively for the month of registration. The data are provided via e-mail automatically every four weeks for monthly reports and within five working days for reports for the quarter. When registering for the report, you can specify up to three recipient e-mail addresses. Please note that DHL EXPRESS does not archive the e-mail messages and attachments sent.

Where can I get help with technical problems?

In case of technical questions, please contact our eSolutions hotline on +49 (0)180 6 003 321* or via e-mail at esolution.support@dhl.com.

You can find answers to frequently asked questions at www.dhl.de/express/belegnachweiseu.

Please note that, for legal reasons, we cannot reply to questions regarding the content of the UStDV. In such cases please contact your tax department or tax adviser.

	EU forwarder certificate Section 17a, paragraph 3, number 1, letter b, of the UStDV	Track and trace log Section 17a, paragraph 3, number 1, letter c, of the UStDV
Report type	Automatic monthly report or one-time reports for the quarter.	Print out of a track and trace protocol.
Access	www.dhl.de/express/belegnachweiseu	www.dhl.de/express or via eSolution DHL ProView
What item data are available?	Network items from Germany to EU countries, which were delivered to the recipient.	Network items from Germany to EU countries, which were delivered to the recipient.
Available for	German contract customers with an international DHL EXPRESS customer number (nine digits, commencing with 14).	Those paying in cash and other senders.
Peculiarities	The commercial invoice is also required as documentary proof.	The order confirmation to the courier service provider and the commercial invoice are also required as documentary proof.
Data availability	10 years for items sent on or after 01/10/2013.	Item data are available for ninety days in the track and trace system or in DHL ProView.
Special services	Customers with more than three customer numbers can be activated via their sales representative.	Item data for third country traffic are also available.

* €0.20 per minute from a German landline; no more than €0.60 per call from a German mobile network.