

# **DHL PAKET INTERNATIONAL – EASY CUSTOMS CLEARANCE**

May 2026

**DHL Parcel Germany**



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# 1 What is customs?

What determines the level of the import duties?

## Definition of customs authority

The customs authority is responsible, under customs law, for collecting import duties and monitoring the cross-border movement of goods.

Import duties consist of import sales tax, customs duties and, if applicable, excise duties.

## Import duty levels

The level of import sales tax is set nationally.

Customs levels vary. In European Union (EU) member countries, they are subject to the European customs tariff.

Whether goods are subject to excise duties and, if so, at which level, is regulated nationally.

## Basis for customs clearance

Customs clearance is based upon information regarding the type of goods, value of goods, tariff codes, country of origin, quantity, weight, franking etc. on the enclosed customs invoice.

## 2 Which countries and territories are liable to customs?

Customs duties are levied and customs documents are necessary when sending DHL PAKET International items outside the EU customs area.

### Countries and territories liable to customs

- Non-EU countries.
- Territories not part of the EU customs territory (EU excluded territories).
- Third-country territories in accordance with VAT law (EU excluded territories).

### EU excluded territories (postcodes liable to customs)

Cyprus	Northern part	Italy	Livigno (23041), Campione d'Italia (22061)
Denmark	Faroe Islands, Greenland	The Netherlands	Overseas territories
Finnland	Åland islands	Spain	Ceuta/Melilla (51*/52*), Canary Islands (35*-38*)
France	Overseas territories and departments		
Greece	Mount Athos		

## 3 Special considerations when selling through e-commerce platforms to Switzerland

### Customs law changes effective as of 01.01.2025

E-commerce platforms in Switzerland become **subject to value-added tax (VAT)** when they **enable their customers to make deliveries** of goods:

- The items must be physical goods (no services)
- There is no distinction between small and large shipments
- This also applies to C2C transactions (e.g., eBay)

#### **Consequences:**

In case of import customs clearance, the platform through which the sale was processed becomes the importer of the goods. The duties will be split, with VAT charged to the trading platform, while customs duties, along with any additional costs, will be invoiced to the recipient as usual..

**Platforms are responsible** for providing their customers with the relevant data (platform UID, name and complete address) and may need to apply for a ZAZ account with the Federal Office for Customs and Border Security (FOCBS) for the automated settlement of import tax.

## 3.1 Adjustments in the shipping preparation

### Amended commercial invoice

- Value-added tax compliant
- Provision of the platform UID (mandatory with complete importer address)
- It must be clear that the platform becomes the importer of the goods (we recommend an 'invoice for customs purposes')

### Digital transmission of the platform-UID

- Data field: Customs reference number of the sender (for CN22/CN23: Customs reference of sender, for VLS „customs reference from sender“, see following page)
- Must be transmitted electronically on a shipment-specific basis (ITMATT-data)

### Collaboration with other services

- Customs clearance for third parties:  
It should **not** be mistaken for fiscal representation or customs clearance for third parties
- PDDP:  
The service may continue to be available, however, **prior coordination with the trading platform** is necessary to avoid double taxation

## 3.1 Guide – from VLS to the Customs Declaration CN23

- 2** Category of goods (mandatory; e.g.: commercial goods, samples)
- 3** Other information (not available)
- 4** Non-delivery instruction (mandatory; Retoure oder Verbleib im Destinationsland)
- 5** Permit number (optional)
- 6** Certificate number (optional; e.g.: preferential origin)
- 7** Postal charges/fees (mandatory; to calculate the correct import duties at the customs destination)
- 8** Office of origin (optional)
- 9** Customs reference from sender if necessary, e.g.: CH-UID; NO-VOEC; BR-CPF)
- 10** Customs reference from addressee (optional)
- 11** Description of goods (goods description; Quantity; Weight; value of goods; tariff numer; country of origin)

**4** **Zustellvorgaben**

Vorausverfügung ⓘ

Rücksendung an den Absender bei Unzustellbarkeit

Preisgabe bei Unzustellbarkeit (entgeltfrei)

**11**

**Wichtige Informationen zum internationalen Versand**  
Bei internationalem Versand in Länder außerhalb der europäischen Zollunion ist die Angabe von Warenpositionen für die sendungsbegleitenden Dokumente erforderlich. Bitte tragen Sie die nachfolgenden Angaben in Deutsch, Englisch, Französisch bzw. der entsprechenden Landessprache ein. Bei wiederkehrenden Positionen haben Sie die Möglichkeit, unter „Einstellungen“ Voreinstellungen zu Warenpositionen vorzunehmen. Bei Start der Eingabe im Feld „Beschreibung“ stehen Ihnen diese zur Auswahl zur Verfügung.  
Achtung: Kommerzieller Versand - Bitte zusätzlich zur Zollinhaltsklärung (CN23) die Handelsrechnung bzw. die Rechnung für Zollzwecke in 2-facher Ausfertigung beifügen.

SPRACHAUSWAHL  
Deutsch

WÄHRUNG\*  
EUR

FRANKATUR

Warenbeschreibung*	Anzahl*	Urspr. Land	Zolltarifnummer	Gewicht / Einheit (kg)*	Warenwert / Einheit*	Gewicht Zwi- schensumme (kg)	Warenwert Zwi- schensumme		
		▼						🗑	
		▼						🗑	
		▼						🗑	
		▼						🗑	
<b>+</b> Weitere Warenposition hinzufügen							<b>Gesamt</b>		🗑

SENDUNGSART\* Handelsware **2**

BEREICHUNGSNUMMER **5**

BESCHREIBUNGSNUMMER **6**

RECHNUNGSNUMMER

ERHLEFERUNGSTELLE **8**

BEREICHUNGSNUMMER **3**

KENNNUMMER DES ABSENDERS FÜR ZOLLZWECKE **9**



KENNNUMMER DES EMPFÄNGERS FÜR ZOLLZWECKE **10**

VERSANDKOSTEN\* **7**

Sendung mit Ausfuhranmeldung (Diese Option wird automatisch angewählt, wenn der Warenwert der Sendung über 1000 EUR liegt. Bitte wählen Sie diese Option selbst nur aus bei einem Warenwert unter 1000 EUR, wenn die Sendung elektronisch beim Zoll über ATLAS, IAA PLUS zur Ausfuhr angemeldet wurde und sichergestellt ist, dass der Sendung ein Ausfuhrbegleitedokument beigelegt wird.)

# The final view of the CN23

- 1 Sender information
- 2 Category of goods(e.g. : commercial goods )
- 3 Other information
- 4 Non-delivery instruction
- 5 Permit number
- 6 Certificate number
- 7 Postal charges / fees
- 8 Office of origin
- 9 Customs reference of sender
- 10 Customs reference of addressee
- 11 Description of content
  - Goods description; Quantity; Weight; Value of goods; Tariff number; Country of origin

Customs Declaration CN23				Automatisiert zu erstellen. Außer der Unterschrift und dem Datum unten sind KEINE weiteren handschriftlichen Ergänzungen vorzunehmen. Bitte vor Versand in eine Versandtasche außen am Paket beilegen.		Deutsche Post 	
From	Name and address of sender Christin Zippelius Poststraße 1 53121 Bonn GERMANY			Barcode / Identcode <b>CH 528</b>  <b>Muster</b>			
	Contact details of sender		Customs reference of sender Ref. No.: DE33115540000				
To	Name and address of addressee Laura Bureen Main street 1 9000 San Jose COSTA RICA						
	Contact details of addressee		Customs reference of addressee				
11	Description of content		Quantity	Weight in kg	Value	HS tariff number	Country of origin
	T-Shirt		1	0.3 kg	10.00 EUR	61091000	CN
	Socks		2	0.2 kg	40.00 EUR	61159400	DE
Category of item Handelsware / Sale of Goods		Other information		Total value 50.00 EUR		Office of origin / Date	
Service class ECONOMY		Non-delivery instruction Rücksendung an den Absender / Remvoyer à		Total gross weight 8 kg	Postal charges / Fees 20.00 EUR		
Comments				Date and signature of addressee			
Ich, der/die Unterzeichnende, dessen/deren Name und Adresse auf der Sendung angeführt ist, bestätige, dass die in der vorliegenden Zollinhaltsklärung angegebenen Daten korrekt sind und dass diese Sendung keine gefährlichen, gesetzlich oder auf Grund postalischer oder zollrechtlicher Regelungen verbotenen Gegenstände enthält. Ich übergebe insbesondere keine Güter, deren Versand, Beförderung oder Lagerung gemäß den AGB der Deutschen Post ausgeschlossen ist. Auftragnehmer: Deutsche Post AG. Es gelten die Allgemeinen Geschäftsbedingungen der Deutschen Post PAKET INTERNATIONAL für Pakete bzw. für Päckchen die AGB BRIEF INTERNATIONAL in der zum Zeitpunkt der Einlieferung gültigen Fassung.				Datum und Unterschrift des Versenders			

### 3 Which customs documents are required?

The following customs documents must accompany all DHL PAKET International items.

		Notes
1	CN 23 customs declaration	<ul style="list-style-type: none"> <li>DHL Paket International is a <b>single parcel product</b>.</li> <li>All items are to be accompanied by all the required customs documents.</li> <li><b>Consolidated clearance</b> (a commercial invoice for multiple DHL Paket International items to one recipient) is <b>not operationally feasible</b> and leads to false or multiple customs clearance.</li> </ul>
2	Commercial invoice or invoice for customs purposes	

Other documents may be required for certain items.

Export accompanying doc.	An electronic export declaration is required if the <b>value of the goods exceeds €1,000</b> (including shipments which are part of a related or regular series).
Preference document	Preference documents <b>can</b> be created with the aim of special <b>customs preferences</b> .

#### Important:

Please attach the required customs documents securely to the outside of the parcel. Missing customs documents delay export.  
For every single DHL PAKET International the individual and complete EDI datasets need to be transmitted as well.

## 3.1 Commercial invoice and invoice for customs purposes

A commercial invoice must be drawn up for businesses with cash flow and an invoice for customs purposes for business without cash flow.

<b>Definition</b>	<ul style="list-style-type: none"> <li>• <b>Commercial invoice:</b> a document pertaining to the commercial status of a commercial transaction. It serves as the basis for customs and the calculation of import duties.</li> <li>• <b>Invoice for customs purposes:</b> can be used for free items as a pro-forma invoice (instead of commercial invoice), no-charge invoice.</li> </ul>
<b>Prerequisite</b>	<ul style="list-style-type: none"> <li>• <b>Commercial invoice:</b> for businesses <b>with</b> (real) <b>cash flow</b></li> <li>• <b>Invoice for customs purposes:</b> for businesses <b>without</b> (real) <b>cash flow</b> (samples, guarantee items, gifts, catalogues)</li> </ul>
<b>Information required</b>	<ul style="list-style-type: none"> <li>• Sender, recipient, reason for export (sale).</li> <li>• Quantity of goods/size/weight, value of goods (sale price), customs tariff number, recipient's customs number.</li> <li>• Postage statement, invoice number/date, VAT number (sender and recipient).</li> <li>• Description of goods, country of origin, dispatch conditions, original signature.</li> </ul>
<b>Notes</b>	<ul style="list-style-type: none"> <li>• Commercial invoice and invoice for customs purposes in <b>triplicate</b>.</li> <li>• Always in <b>English</b> or the <b>language of the destination country</b>.</li> </ul>

## 3.2 Export accompanying document

An export accompanying document is required, amongst other things, if the value of the goods sent exceeds €1,000.

<b>Definition</b>	<ul style="list-style-type: none"> <li>For certain goods, applicants or their representatives are required to <b>electronically</b> create an <b>export accompanying document</b> before the goods are handed over to DHL Parcel.</li> </ul>
<b>Prerequisite</b>	<ul style="list-style-type: none"> <li>Delivery of commercial goods with a <b>value &gt; €1,000</b>.</li> <li>Goods             <ol style="list-style-type: none"> <li>which are <b>prohibited</b> and subject to <b>limitations</b>,</li> <li>which <b>require export approval</b>,</li> <li>for which <b>remission</b>, a <b>refund</b> or <b>exemption</b> has been claimed or</li> <li>which are subject to special <b>formalities</b> (export licence).</li> <li>forming part of a regular <b>series</b> of shipments (<b>total value &gt; €1,000</b>)</li> </ol> </li> </ul>
<b>Steps required</b>	<ul style="list-style-type: none"> <li>Create an electronic export declaration using <b>ATLAS</b> or the online customs tool <b>IAA Plus</b> via German Customs Portal             <ul style="list-style-type: none"> <li>– Customs office of export: DE003305; except for Canary Islands, Ceuta, Melilla: ES002803)</li> </ul> </li> <li>Print out the export accompanying document (EAD) and attach it to the outside of the parcel in a transparent parcel card bag, additionally attach sticker to the parcel and adjust the routing code as required</li> </ul>
<b>Notes</b>	<ul style="list-style-type: none"> <li>An electronic declaration <b>must</b> be submitted when <b>exporting and re-exporting</b>.</li> <li>Details regarding the electronic export declaration can be found in the back up (commencing slide 12).</li> </ul>

## 3.3 Preference document

A preference document can be used to grant special tariff concessions

	<b>Definition</b>	If items cannot already be imported into the destination country free of customs duty, EU products can be granted favourable duties when being imported.
1	<b>Declaration of origin on the commercial invoice</b>	<p><b><i>‘The exporter of the goods referred to in this document declares that, unless otherwise stated, all goods listed for export are preferential goods originating from the EC.’</i></b></p> <p><b>Stamp and original signature</b> <i>(The declaration of origin must always be signed separately.)</i></p>
2	<b>EUR1 form</b>	<ul style="list-style-type: none"> <li>• Customs authority certificate regarding the of origin of the goods.</li> <li>• The sender must provide the appropriate evidence (e.g. Supplier’s Declaration)</li> </ul>
3	<b>A.TR.</b>	<ul style="list-style-type: none"> <li>• Free circulation certificate for EU–Turkey trade</li> <li>• Prepared by the shipper / service provider and validated by customs authorities</li> </ul>
4	<b>REX System</b>	<ul style="list-style-type: none"> <li>• REX (Registered Exporter System): Proof of preferential origin via self-certification</li> <li>• Requirement: shipper’s REX number (registered Shipper)</li> </ul>

The type of preference document depends upon the destination country and the goods’ value. A declaration of origin on the commercial invoice (in German or the local language) frequently suffices for goods valued at up to €6,000.

## 4 Where can more information be found?

The central information centre of Deutscher Zoll and our subsidiary Gerlach Zolldienste GmbH can support with questions regarding customs clearance.

### Central information centre deutscher Zoll

- Consultation on matters on import and export
- Phone: +49 (0)351 44834-520
- email: [info.gewerblich@zoll.de](mailto:info.gewerblich@zoll.de)
- website: [www.zoll.de](http://www.zoll.de)

### Gerlach Zolldienste GmbH



- Fee-based preparation of export declarations and preference documents (EUR.1/A.TR.), as well as related advice on customs and foreign trade
- Phone.: +49 (0)203 348599 -150
- email: [aes.dp@de.gerlachcs.com](mailto:aes.dp@de.gerlachcs.com)
- website: <https://gerlach-customs.com/de-de/>

## 4.1 Gerlach Zolldienste GmbH's services

Our subsidiary Gerlach Zolldienst GmbH is happy to assist you with all customs-related topics

### Our service

- Reliable handling of the entire customs process.
- Gerlach takes care of the export declaration and ensures exported items clear customs smoothly.
- Expert advice on customs matters.
- Detailed document verification.
- Contact to the *Statistisches Bundesamt* (German Federal Statistical Office).
- Archiving of customs-relevant documents.

### The benefits for you

- Easy, fast processing and smooth flow of goods.
- Prompt dispatch of the export accompanying document by e-mail.
- Use of Gerlach's good contact with the customs authorities.
- You only need to interact with customs if goods require inspection – in all other cases Gerlach handles everything for you.
- 100% legally compliant processing ensured.
- You receive proof of export (export certificate), which must be produced in the event of a tax audit.

# BACK UP

## Electronic export declaration methods

### ATLAS

- Automated tariff and local customs clearance system.
- ATLAS is an internal computer system belonging to the German customs administration.
- ATLAS facilitates, amongst other things, the full electronic processing of export procedures.
- Access software, which is subject to charges, is required to participate in the ATLAS process.

### IAA Plus

- IAA Plus is an online tool of German Customs and is now part of the new Customs Portal of the customs administration.
- One-time registration in the Customs Portal required.
- The customs authority's cost-neutral software solution for complete paperless processing via the internet.
- Customs declarations can be completed online and provided with an electronic certificate if the item being exported is registered with a German customs office of export.
- Customs office of export responses are sent to the relevant parties electronically.
- More information: [www.ausfuhrplus.internetzollanmeldung.de](http://www.ausfuhrplus.internetzollanmeldung.de)

**Major benefit of the export declaration = proof of export for VAT purposes.**

## Economic Operators Registration and Identification Number (EORI) DPAG

In ATLAS, shippers are required to provide information about the carrier, including its EORI number. Below, we have compiled this information along with guidance for completing the customs system.

### EORI Deutsche Post AG:

DE3311554 0000

### Address:

Deutsche Post AG  
Charles-De-Gaulle-Str. 20  
53113 Bonn

### ATLAS data element entries:

1. **Domestic mode of transport** (Code 5 must be entered here = postal traffic)
2. **Mode of transport at the border** (Code 5 must also be entered here = postal traffic)
3. **Means of transport at departure** (nothing must be entered here due to postal traffic)
  - a. **License plate of means of transport at departure** (enter nothing, see 3)

Quote from ATLAS EDI-IHB:

*The entry of this data group is required if the field "Domestic mode of transport" / is given a value other than "5" or "7" and the field "HEADER / Type of export declaration" is given the value "O\*\*\*\*" (no passive refinement).\**

4. **Cross-border means of transport** (nothing must be entered here due to postal traffic)
  - a. **License plate of cross-border means of transport** (enter nothing, see 4)

Quote from ATLAS EDI-IHB:

*The entry of this data group is required if the field "Mode of transport at the border" is given a value other than "2" (rail traffic), "5" (post), or "7" (fixed transport installation).*

5. **Carrier** (enter the EORI of DP AG here: **DE3311554 0000**)

# Electronic export declaration procedure

## Procedure

- 1 Submit the export declaration via IAA Plus, through a service provider (see p.13), or directly via ATLAS at the competent export customs office.
- 2 DHL PAKET Int. is a single parcel product: Create and print a separate export accompanying documents (EAD) **for each parcel!**
- 3 Insert the EAD, along with the required customs documents, as the top document in a self adhesive, transparent parcel card bag and attach it to the outside of the parcel  
  
Labelling of the shipment:
  1. Affix the sticker “*Achtung! Ausfuhranmeldung*” (Attention. Export declaration) next to the address.
  2. Self programming customers: add the feature code “064” within the routing code on the shipping label  
Users of dispatch software: tick the box “*Sendung mit Ausfuhrerklärung*” (item with export declaration)
  3. Enter the movement reference number (MRN) into the *Sendungsreferenz* (item reference) field
- 5 In the IFS, the EAD is taken and the MRN is scanned and submitted via the system ATLAS

## Hinweise

Application **per parcel** in two-stage normal export procedure. One-step export process is **not possible** with post shipping  
Customs office of export: **DE003305**,  
except for Canary Islands, Ceuta, Melilla: ES002803

The movement reference number (MRN) including the MRN barcode at the top right of the document is the unique identifier of a valid EAD



Stickers can be ordered via customer services (order number: 915-830-100)

Box tick results in the feature code “064” within the routing code on the shipping label

This concludes the customs procedure with German customs

## Alternative proof of export

**Paket International**  
Deutsche Post WELTPAKET

Von/From: Deutsche Post DHL  
Abt.  
Heinrich-Brüning-Str.  
53113 Bonn  
GERMANY

Tel: 0

An/To: Test Schweiz  
Herr Meye  
Stemenmatte  
3061 Bolling  
Schweiz

**Achtung!  
Ausfuhranmeldung**

064

Billing No: 5000000000 53 01  
Weight: 0,000 kg  
Shipment No: 50 0000 10093 3  
Shipment Ref: MRN06DE4055000003 4E4

MRN-Nummer

(2L) CH3061+96000 64

Feature-code 64

50 0000 10093 3

### Notes

In individual cases it may happen that a shipment declared for export was not recognized as a package with an export accompanying document (ABD) and **the export procedure could not be closed**

#### Possible causes:

- Missing sticker “Achtung! Ausfuhranmeldung”
- Absence of feature code “064” within the routing code
- Invalid combining of goods from several packages in one EAD

#### Consequences:

The item is forwarded to the destination country by default. Ninety days after electronic registration, customs will automatically request the completion of export procedure.

In such cases, an **alternative proof of export** will be required. Please contact Deutsche Post DHL customer service for assistance.

# Required documents for postal shipping to customs destinations

Deutsche Post  **PAKET INTERNATIONAL**

From: **Christin Zippelius**  
Poststraße 1  
53121 Bonn  
GERMANY

Sender contact:

To: **Laura Bureen**  
Main street 1  
9000 San Jose  
COSTA RICA

Receiver contact:

Billing No.: 7000218545301

Weight: **8 kg** Piece: **1/1**

Shipment No.: CH528

Voraussetzung bei Unzustellbarkeit/ En cas de non-livraison:  
Rücksendung an den Absender  
Renvoyer à l'expéditeur  
Leitcode/Routingcode

Barcode: (403)1889000+66000000


Identcode/License Plate: (403)1889000+66000000

Barcode: CH 528

**Muster**

Shipping label

**Customs Declaration CN23** Automatisch erstellt zu erstellen. Außer der Unterschrift und dem Datum unten sind KEINE weiteren handschriftlichen Ergänzungen vorzunehmen. Bitte vor Versand in eine Versandtasche außen am Paket belegen.

Deutsche Post 

From: **Christin Zippelius**  
Poststraße 1  
53121 Bonn  
GERMANY

Barcode / Identcode: **CH 528**

Customs reference of sender: Ref. No.: DE33115540000

To: **Laura Bureen**  
Main street 1  
9000 San Jose  
COSTA RICA

Customs reference of addressee:

Description of content	Quantity	Weight in kg	Value	HS tariff number	Country of origin
T-Shirt	1	0.3 kg	10.00 EUR	61091000	CH
Socks	2	0.2 kg	40.00 EUR	61159400	DE

Category of item: **Handelsware / Sale of Goods**

Other information:

Total value: **50.00 EUR**

Office of origin / Date:

Service class: **ECONOMY**

Non-delivery instruction: Rücksendung an den Absender / Renvoyer à l'expéditeur

Total gross weight: **8 kg** Postal charges / Fees: **20.00 EUR**

Comments:

Date and signature of addressee:

Datum und Unterschrift des Versenders:

Ich, der/die Unterzeichnende, dessen/deren Name und Adresse auf der Sendung angeführt ist, bestätige, dass die in der vorliegenden Zollbescheinigung angegebenen Daten korrekt sind und dass diese Sendung keine gefährlichen, giftigen oder auf Grund zollrechtlicher oder zollrechtlicher Regelungen verbottener Gegenstände enthält. Ich übernehme insbesondere keine Sonder-Ausweise, Befreiung oder Lagerung, gemäß den AStB der Deutschen Post ausgeschlossen ist. Aufgenommen: Deutsche Post AG. Es gelten die Allgemeinen Geschäftsbedingungen der Deutschen Post PAKET INTERNATIONAL für Pakete bzw. für Päckchen der AGB BRIEF INTERNATIONAL in der zum Zeitpunkt der Entsendung gültigen Fassung.

**Muster**

Customs declaration (CN23)

## Commercial Invoice

Your Company  
Address

E-mail

EORI No.

Shipment no. DHL:

Customer no. DHL:

Consignee:  
Delivery Address:

Invoice-no.:

Invoice-date:

Content description	HS-Code	Country of origin	Item Artikel	Net weight / Item (kg)	Transport Costs	Value (€) (Wert)

Commercial invoice

## With the Postal DDP service, DHL Paket International reaches recipients even more easily and in a more customer-friendly way



DHL introduces **Postal DDP** (Postal Delivered Duty Paid), a service that allows the shipper of **DHL Paket International** to pay all import duties for the recipient

### Advantages Postal DDP



The recipient only pays in the order process and receives the parcel without paying when it is delivered - very simple and customer-friendly



Optimisation of the delivery rate, as the recipient usually does not have to be present in person when the delivery is attempted, nor does he have to collect his parcel from the branch



The delivery process speeds up, as usually in the regular import process delivery can only take place once all fees have been paid by the recipient

Postal DDP is currently available for shipping with DHL Paket International to **Great Britain, Norway, Switzerland and United States of America (incl. Puerto Rico)**