

DHL EUROPAKET – EASY CUSTOMS CLEARANCE

Post & Parcel Germany

Bonn, May 2026



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Backup

1 What is customs?

Who are customs officials?

- Government officials who enforce customs laws and regulations and are responsible for:
 - Collection of duties
 - Monitoring of international movement of goods

What are import duties?

- Import duties consist of **import taxes, customs duties** and, if applicable, **excise duties**.
 - (1) The rate of the **import turnover tax** is set nationally in the destination country.
 - (2) The **duty rate** varies: In European Union member countries, these rates are based on the EU Customs Tariff.
 - (3) The rate of **excise duties** varies: The goods subject to excise duties and the rate of these duties are set nationally in the destination country.

What is customs clearance based on?


- Information in the attached customs invoice and the EDI data:
 - Type of goods
 - Value of goods
 - Customs tariff numbers
 - Country of origin
 - Volume
 - Weight, etc.

Important: The actual weight of the package must always be included in the EDI data!

2 Which countries and territories are subject to customs?

Only DHL Europaket items shipped to **non-EU countries** and **EU exempted territories** are subject to customs and require customs documents

Countries subject to customs

 =
DHL Europaket
countries subject to
customs



Switzerland (CH)
United Kingdom (UK)
Andorra (AD)¹

Liechtenstein (LI)
Norway (NO)

EU exempted territories subject to customs

Italy:
San Marino (IT – 47031)
Vatican City (IT – 00120)

France:
Monaco (98...)

Spain
Ceuta/Melilla
Canary Islands (35... - 39...)









Finland:
Åland Islands (22...)

United Kingdom
Gibraltar¹

¹) Shipment to Gibraltar & Andorra via Spain

3 Which customs documents are required?

The following documents should be included in every DHL Europaket, depending on the value of the product

	Value of goods up to €1,000	Value of goods over €1,000	
1 Commercial invoice or customs invoice (in duplicate)			
2 Export accompanying document*			
3 Proof of preferential origin			

IMPORTANT:

- Required customs documents must be attached firmly to the outside of the parcel
- EDI data accompanying each DHL Europaket must be sent

Missing customs documents or data will delay the export!

*Export documents are required for Spanish exempted areas (Andorra, Ceuta, Melilla, Gibraltar and the Canary Islands) regardless of the product's value.

3.1 Commercial invoice and customs invoice

A commercial invoice must be drawn up for businesses with cash flow and a customs invoice for businesses without cash flow

Definition	Requirements	Information required	Note
<ul style="list-style-type: none"> • Commercial invoice: A document pertaining to the commercial status of a commercial transaction – serves as the basis for customs clearance and the calculation of import duties • Customs invoice /non-charge invoice/pro forma invoice: Documents that do not usually request payment from the recipient 	<ul style="list-style-type: none"> • Commercial invoice: For businesses with (real) cash flow • Customs invoice: for businesses without (real) cash flow (samples, guarantee items, gifts, catalogs) 	<ul style="list-style-type: none"> • Sender, recipient, reason for export (sale) • Number of products, size and weight of products, value of products (sales price), product designation, product customs tariff number, country of origin, shipping costs, shipping terms and conditions, original signature • Postage statement, invoice number/date, VAT number (sender and recipient) 	<ul style="list-style-type: none"> • Commercial invoice and customs invoice <ul style="list-style-type: none"> • In duplicate • Always in English or the language of the destination country • For each package • Do not use a pro forma invoice for shipments to Andorra, Gibraltar, the Canary Islands, Ceuta and Melilla

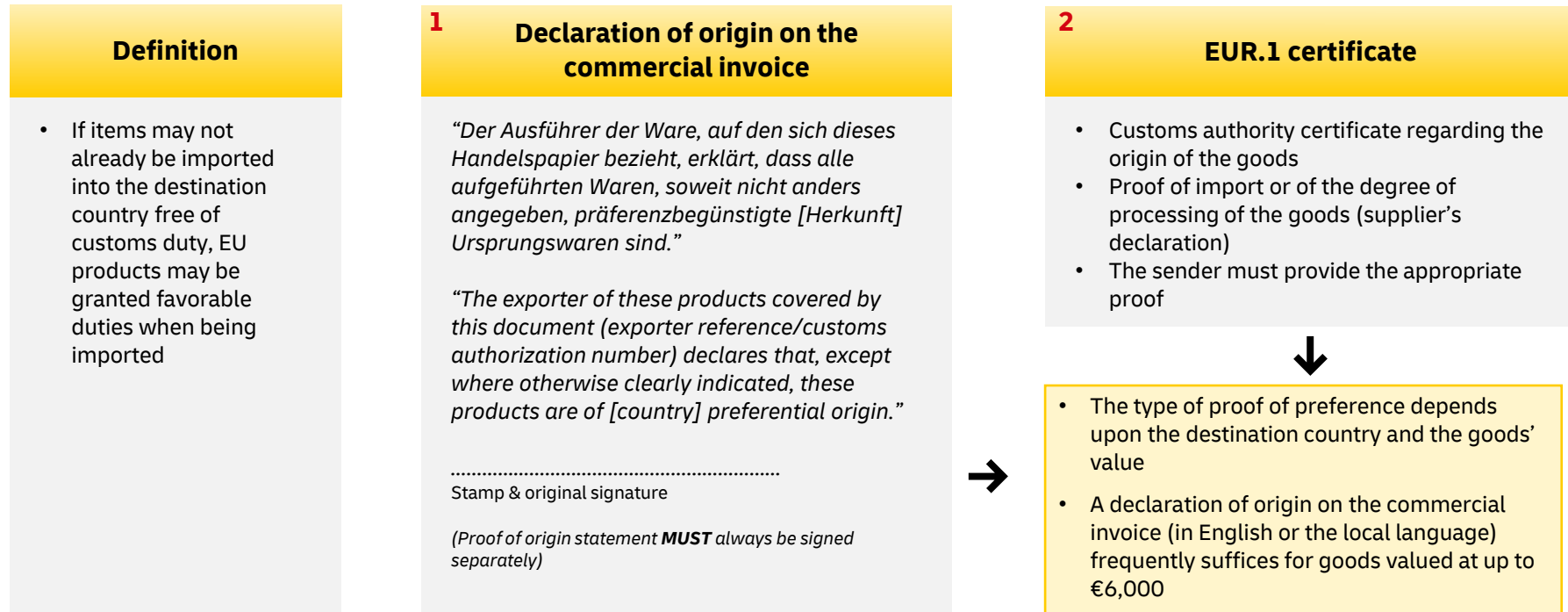
3.2 Export accompanying document (EAD)

An export accompanying document is required, among other things, for a shipment whose value of goods exceeds €1,000

Definition	Conditions	Steps to take	Note
<ul style="list-style-type: none"> • Under Section 12 of the German Foreign Trade and Payments Ordinance (AWV), exporters or their representatives are required to present products to the local customs office and submit an export declaration before the items are turned over to DPAG/DHL 	<ul style="list-style-type: none"> • Delivery of commercial goods with a value of > €1,000 per package • Goods <ol style="list-style-type: none"> (1) that are subject to prohibitions and restrictions (2) that are subject to the issue of an export permit (3) for which a waiver, refund or exemption was requested (4) that are subject to special formalities (export license) (5) in the Spanish exempted areas (Andorra, Gibraltar, Canary Islands, Ceuta and Melilla), regardless of value 	<ol style="list-style-type: none"> 1. Electronically declare the export using the online customs tool IAA Plus or ATLAS 2. Print out the EAD for each individual package and attach it to the outside of the parcel in a clear customs declaration form pouch 3. The customer must attach a sticker that says "Achtung Ausfuhranmeldung" (Attention export declaration) 	<ul style="list-style-type: none"> • An electronic declaration must be submitted when exporting and re-exporting • Details about electronic export declarations in the backup section (starting at slide 12)

3.3 Proof of preferential origin

A document proving preferential origin can be used to grant special tariff concessions



The terms of delivery **MUST be written out in full using the defined wording** in English or the country's language on the commercial invoice

4 Which types of postage are used?

Postage regulates the calculation of freight costs, import taxes, turnover tax on imports and customs clearance costs between sender and recipient

Postage	Selectable for	Description	Payment by sender	Payment by recipient
DDP ¹	CH, NO, UK	Postage paid, including customs clearance costs, duties and taxes (<i>Delivered Duty Paid</i>)	Freight costs, customs clearance, duties and taxes	–
DAP	CH, NO, UK	Postage paid, excluding customs clearance costs, duties and taxes (<i>Delivered At Place</i>)	Freight costs	Customs clearance, duties and taxes

¹ In the case of DDP, due to legal regulations in Norway, there might be situations where taxes may not be charged to the sender for registered recipients who are subject to VAT.

5 Where can I find more information?

Our subsidiary Gerlach Zolldienste GmbH and the Customs Information Center can assist you with any customs-related questions

Gerlach Zolldienste GmbH



- Fee-based export declarations and preference documents (EUR.1/A.TR.) incl. customs & foreign trade consulting
- Tel.: +49 0203 348599 -150
- E-Mail: aes.dp@de.gerlachcs.com
- website: <https://gerlach-customs.com/de-de/>

Zoll Infocenter

- Import/export consulting for business customers
- Tel.: +49 228 303-26030
- E-Mail: info.gewerblich@zoll.de
- website: <https://www.zoll.de>

Services of Gerlach Zolldienste GmbH

Our subsidiary Gerlach Zolldienste GmbH can assist you with all customs-related questions

Service portfolio

- Reliable handling of the entire customs process
- Gerlach takes care of the export declaration and ensures that exported items clear customs smoothly
Tel.: +49 0203 348599-150
E-mail: aes.dp@de.gerlachcs.com
- Central telephone hotline and e-mail address for easy access to services
- Expert advice on basic customs issues
- Detailed review of customs documents
- Contact with the German Federal Statistical Office
- Archiving of customs-relevant documents



Your benefits

- Reduced use of internal customs resources
- Easy, fast processing and smooth flow of goods
- Prompt dispatch of the export accompanying document by e-mail
- Use of Gerlach's good contacts with 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
- Excellent value for money

BACKUP

Options for creating an electronic export declaration

ATLAS

- Automated tariff and local customs clearance system
- ATLAS is an internal computer system of the German customs authority
- ATLAS facilitates the full electronic processing of export procedures, among other things
- A fee-based access software is required for using ATLAS

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
- Additional information: www.ausfuhrplus.internetzollanmeldung.de



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

Our subsidiary Gerlach Zolldienst GmbH will be happy to help you prepare an export declaration



Procedure for export declarations

Procedure		Note
1 Register the export online using IAA Plus in official Customs Portal, directly via ATLAS or by using a service provider at the appropriate export office	→	Registration entails a 2-step export procedure. See slide 20 for the coding of the respective customs office
2 DHL EUROPAKET = single-parcel product: Create and print a separate export accompanying document (EAD) for each parcel	→	The unique identifier of a valid EAD is the movement reference number (MRN), including the MRN barcode at the top right of the document
3 Insert the EAD, with the required customs documents, as the top document in a self-adhesive and transparent customs declaration form pouch and attach it to the outside of the parcel	→	Shipment must display the sticker "Achtung Ausfuhranmeldung" (Attention export declaration)
4 Recommendation: When using shipping software to generate a label, enter the MRN into the "Sendungsreferenz" (item reference) field and select the "Sendung mit Ausfuhrerklärung" (item with export declaration) field	→	Results in the entry of the MRN on the label and entry of the MRN into the data record, which facilitates unambiguous assignment
5 DHL verifies the shipment documents (export office) and hands over the physical EAD to the customs office of exit to conclude the export procedure		
6 Upon proven entry of the items in the destination country, the German customs authority (customs office of exit) completes the export procedure in ATLAS	→	DHL has no influence on the length of time required to conclude the export process at the customs authority
7 The customer will receive an electronic "Ausgangsbestätigung" (export confirmation) as export documentation for sales tax purposes		

Freight forwarding customs office of exit

Coding	Customs office of exit	Destination country
ES002541	La Farga de Moles – Carretera	Andorra
ES002801	Madrid Airport	Canary Islands
ES001131	Algeciras – Maritima	Ceuta
ES001167	La Linea – Carretera	Gibraltar
ES002911	Malaga – Maritima	Melilla
FR000740	Calais Cedex	United Kingdom, including Jersey & Guernsey
SE060340	Svinesund Tullverket	Norway
FI221001	Mariehamn Tull Hamnterminal	Finland
DE004055	ZA Weil am Rhein autobahn	Switzerland

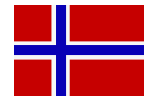


Customs clearance costs, Switzerland

Postage	Payment by sender	Payment by recipient
	<i>(Billing by DHL Parcel Germany)</i>	<i>(Billing by DHL Express Switzerland)</i>
Postage paid incl. Customs clearance costs, Duties and taxes (DDP)	<ul style="list-style-type: none"> Parcel mail charge (customer-by-customer basis) Customs clearance costs: €10.00 Duties and taxes 	<ul style="list-style-type: none"> Duties and taxes Disbursement fee¹: 2% of import turnover tax/min. CHF 3 Handling fee²: Simplified customs clearance CHF 19.00 and full customs clearance CHF 39.50 Starting at the 6th customs tariff numbers – CHF 12 for each additional customs tariff number
Postage paid excl. Customs clearance costs, Duties and taxes (DAP)	<ul style="list-style-type: none"> Parcel mail charge (customer-by-customer basis) 	

¹Fee does not apply if the recipient has authorized DHL Express Switzerland (formless registration) to bill all import customs invoices to its own customs deferment account (ZAZ). ZAZ must also be listed on the commercial invoice.

²Charge for presentation of goods to customs: **Simplified customs clearance** if the value of the goods including transport costs totals CHF 62.50 to 1,000; **full customs clearance** if the value of the goods including transport costs exceeds CHF 1,000 and/or if the weight exceeds 1,000 kg, as well as for the levying of import duties and tobacco/alcohol taxes ≥ CHF 5.



Customs clearance costs, Norway

Postage	Payment by sender	Payment by recipient
	<i>(Billing by DHL Parcel Germany)</i>	<i>(Billing by DHL Express Norway)</i>
Postage paid incl. Customs clearance costs, Duties and taxes (DDP)	<ul style="list-style-type: none"> Parcel mail charge (customer-by-customer basis) Customs clearance costs: €10.00 Duties and taxes 	
Postage paid excl. Customs clearance costs, Duties and taxes (DAP)	<ul style="list-style-type: none"> Parcel mail charge (customer-by-customer basis) 	<ul style="list-style-type: none"> Duties and taxes Disbursement fee¹ Charge for presentation of goods to customs: NOK 283

¹ Disbursement fees:

NOK 0 - 499 VAT charges. = NOK 197

NOK 500 - 999 VAT charges. = NOK 292

NOK 1,000 - 4,999 VAT charges. = NOK 434

NOK 10,000 - 24,999 VAT charges. = NOK 1,315

NOK 25,000 VAT charges. = 5% of VAT charge

(The disbursement fee can be avoided in Norway if the customer uses a customs credit account)



Customs clearance costs, United Kingdom¹

Postage	Payment by sender	Payment by recipient
	<i>(Billing by DHL Parcel Germany)</i>	<i>(Billing by DHL Express UK)</i>
Postage paid incl. Customs clearance costs, Duties and taxes (DDP)	<ul style="list-style-type: none"> Parcel mail charge (customer-by-customer basis) Customs clearance costs: €10.00 Duties and taxes 	
Postage paid excl. Customs clearance costs, Duties and taxes (DAP)	<ul style="list-style-type: none"> Parcel mail charge (customer-by-customer basis) 	<ul style="list-style-type: none"> Duties and taxes Charge for presentation of goods to customs: 2.5% of merchandise value (min. £11)

¹Following international political agreement on the Northern Ireland Protocol, no customs duties and taxes are charged for shipments to Northern Ireland from Germany and the EU, meaning that no customs clearance costs are incurred for the sender or recipient.