



Contains latest information about the BREXIT and parcel dispatch to the United Kingdom

Export guidelines

With reliable shipping solutions to every destination

GLS covers 41 European, eight U.S. states and Canada via its own subsidiaries as well as partner companies and is globally connected via contractual agreed alliances. Our proven processes ensure smooth import and export handling, also for customs shipments.

In this guideline you will find everything you need to know about goods shipping within and outside the European Union.

Please note that this is a non-binding guideline. The contents were compiled to the best of our knowledge and belief. Nevertheless, GLS cannot be held reliable for the accuracy, completeness and timeliness of the content. Each customer is responsible for compliance with legal requirements. Therefore, this guideline does not replace any legal advice that may be required.



Shipping to EU countries

| Austria | Estonia |
|----------------|---------|
| Belgium | Finland |
| Bulgaria | France |
| Croatia | Germany |
| Cyprus | Greece |
| Czech Republic | Hungary |
| Denmark | Ireland |
| | |

| taly | Portuga |
|-------------|----------|
| _atvia | Romania |
| _ithuania | Slovakia |
| uxembourg | Slovenia |
| Malta | Spain |
| Netherlands | Sweden |
| | |

Poland United Kingdom¹

Necessary documents

When shipping to EU countries, no customs documents are necessary. For dispatch via airfreight to Malta a delivery note has to be attached. Beyond, special shipping documents are required for shipments to areas that do not belong to the fiscal EU area (e.g. Channel Islands, Canary Islands) and for international shipments to countries with their own customs regime (e.g. Gibraltar, San Marino, Andorra)(see table p.7 ff.).

Intrastat

The Intrastat regulates minimum standards throughout the European Union for the recording of trade statistics to be communicated to the Tax Agency. On request, GLS carries out the intra stat registration when shipping to EU countries.



¹ As of April 12, 2019 the United Kingdom is expected to no longer be a member of the European Union and therefore considered as third country (see pages 3 ff.)



Shipping to EFTA states and third countries

Members of the European Free Trade Association EFTA are Norway, Liechtenstein, Switzerland and Iceland. All other shipping destinations are third countries from an EU point of view. EU and EFTA countries. It can only be used for low-value shipments (note the country-specific upper value limits) or for document dispatch.

EORI number

Your enterprise needs a socalled EORI (Economic Operators' Registration and Identification) number for dispatch to countries outside the EU. You can apply for your EORI number at the German customs authorities.

Incoterms

The Incoterms determine which incidental costs of transportation are paid by the sender and which ones are paid by the importer. Outside the EU, depending on the destination, further fees apply in addition to shipping costs (e.g. for customs clearing or import sales tax). When exporting with GLS, senders can choose between 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 (DAP):

Freight costs paid, customs clearance costs, customs duties and taxes unpaid – the sender pays the 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 freight costs, customs clearance costs and customs duties, the importer pays the resulting taxes.

Incoterm 40 (DAP, cleared):

Freight costs and customs clearance costs paid, customs duties and taxes unpaid – the sender pays freight costs and customs clearance costs, the importer pays the customs, duties, and resulting taxes.

Incoterm 50 (DDP) – not possible for dispatch to the UK after BREXIT:

Freight costs and customs clearance costs paid, low-value clearance — the sender pays freight costs and customs clearance costs, the importer bears no costs. The Simplified Procedure for Customs Clearance results in lower costs and quicker delivery times in non-

Customs clearance is made on behalf of the importer/consignee for all above listed incoterms.

Commercial invoice

For shipments to EFTA states and third countries, a commercial invoice in triplicate is required (original plus two copies). For shipping *GlobalBusinessParcel* or *GlobalExpressParcel* a commercial invoice in quadruplicate (original plus three copies) in English is required. The commercial invoice must contain the following details:

- Name and address of the sender with phone number and e-mail address
- EORI number of sender
- Name and address of the consignee, with telephone number, e-mail address and person of contact
- Delivery address, if different from the invoice address
- · Billing date, number and place
- Description and number of goods with corresponding customs tariff codes¹ and respective values
- Value of goods (with currency information)
- Delivery conditions/delivery terms
- GLS parcel number(s)
- Weight (gross/net)
- Declaration of origin (for further information see page 5)
- · Company stamp, signature and name in plain writing

These details are also required for samples or gifts and for shipments free of charge. In addition, a declaration of value is necessary, for example with the remark "Sample or gift – value for customs purposes only".

¹ Find infomation about customs tariff codes on: www.tariffnumber.com





Latest information for your parcel dispatch to the UK

As of April 12, 2019 the United Kingdom is expected to no longer be a member of the European Union and is therefore considered as third country. According to current information, goods shipping between the EU and the UK will then be subject to customs supervision.

Europe is our defined core market. Hence customers of the GLS spain have for many years been relying on our **proven pro-cesses for smooth import and export handling,** including for customs shipments.

So if you already send parcels to customs destinations with GLS, you know the processes. According to current information, goods shipping from and to the UK will be similar to the goods shipping to Switzerland.

You **do not have experience** with dispatch to third countries? Use the information in this export guideline. Here you find everything that's important regarding customs regulations for international shipments.

We recommend all our customers to also take care of the necessary preparation for the BREXIT internally.

GLS takes all necessary provisions to **give you comprehensive support** when shipping to the UK. Being a subsidiary of the British Royal Mail Group gives us special possibilities.

Customs clearance is made according to EFTA, the usual incoterms can be used herefore.

As a subsidiary of the Royal Mail we can offer two new, economical alternatives for customs clearance of single parcels to UK:

- 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). Export declarations and "customs goods in T-status" are not allowed for these incoterms.
- For single or various parcels with a goods value < GBP 135, shippers after registration on the website https://www.gov.uk/guidance/manage-your-import-vat-on-parcels can pay import VAT directly to the British tax authorities. These parcels can be shipped with incoterm 18 via GLS.

Due to the political situation which is still unclear, there are still many uncertainties for all involved parties. Therefore we will make relevant information available as soon as possible on gls-group.eu.

Whatever happens: Your export to the UK is **in best hands** with GLS!



Preferences/preferential treatment

The EU has agreements with many countries on customs preferential treatments for goods from certain countries and territories. If the exporter proves the origin of the goods with a

preference certificate there are in some cases fewer or even no charges. The form the preference certificate must have depends on the country and the value of goods in particular.

Non-formal preference certificate

Declaration of origin:

If the value of goods is less than €6,000, a declaration of origin on the commercial invoice is sufficient.

The mandatory text for it reads:

"The exporter (authorised exporter, customs authorisation number) confirms that — except where otherwise clearly indicated — these products are of European Community preferential origin." The declaration of origin must be signed in original (including plain writing and company stamp), if the exporter is not an "authorised" person — meaning having received permission by the central customs office for simplified export of goods.

Also possible as non-formal preference certificates:

· Declaration of origin on the EUR-MED invoice

Formal preference certificate

EUR. 1 movement certificate:

If the value of goods exceeds €6,000 (e.g. a consignment of several parcels), a EUR. 1 certificate is required. This certificate must be stamped by the responsible customs office. An exception applies to "authorised exporters". In this case, the declaration of origin with the indication of the approval number is sufficient.

Further possible formal preference certificates at a glance:

- · EUR-MED movement certificate
- A.T.R. movement certificate with pre-stamp or special stamp
- Certificate of origin, Form A

Export declaration

If the value of the items exceeds €1.000, shippers need an electronic export declaration for the transport of parcels to EFTA states and third countries. The export declaration is created by ATLAS (Automated System of Tariff and Local Tariffs).

Dispatch of documents

Via *GlobalExpressParcel* documents can be sent using Incoterm 50. Please enclose a copy of the address sticker or parcel label. The weight limit is no more than 5kg (to India 500g only) and only paper is allowed to be sent (documents without a commodity value, for example catalogues, brochures etc.).



Excluded goods

The goods and parcels listed below shall be excluded from transportation by GLS. These include in particular, but not exclusively:

- Parcels with a goods value of over €5,000 (while a shipment can consist of several parcels from one sender to the same consignee);
- **✗** Goods which are insufficiently packed;
- Goods which require special handling (e.g. being particularly fragile or have to be transported upright or only lying on a certain side);
- Perishable and temperature sensitive goods, remains, units of blood, organs, live animals;
- Prescription drugs and drugs which must be transported separately from other goods (e.g. from tyres, hazardous goods), vaccines, insulin and narcotics;
- Precious metals and stones, watches, jewellery and pearls, works of art, collector's items and antiques with a value of more than €750 per parcel;
- Goods which possess a low value themselves but whose damage or loss could cause high consequential damages (e.g. tender documents, data storage devices with sensitive data);
- ➤ Phone cards and prepaid cards (e.g. for mobile phones);
- Money and documents with monetary value (e.g. stamps, securities, acceptance bills, savings books);
- ★ Firearms, essential weapon parts according to section 1 of the German Weapons Act as well as ammunition;
- Parcels whose content, external quality, dispatch or storage violates a legal or public authority prohibition including applicable export or import regulations;
- ★ Unfranked parcels.

- ★ Additionally excluded from transportation abroad are:
 - Hazardous goods of all kinds,
 - Tobacco products and liquors,
 - Personal effects and ATA Carnet goods,
 - Tyres, if Sweden is the destination country,
 - Non-EU goods that are processed in the EU customs area in order to avoid duties.
- Excluded from transportation as Fixed date and Express parcels:
 - Pharmaceuticals,
 - Hazardous goods of all kinds.
- **×** Excluded from airfreight:
 - Prohibited articles according to the regulation (EC)
 No. 300/2008 of 11 March 2008 and its implementing rules as amended from time to time.

Parcels that exceed maximum size and maximum weight are also excluded from transport with GLS.

Transportation exclusions according to the General Terms and Conditions of GLS Spain apply. These can be seen and downloaded on gls-spain.eu or be sent upon request.

Additional restrictions apply for various countries which are served by *GlobalBusinessParcel* or *GlobalExpressParcel* — for example for medical products, seeds or furs. Detailed information can be found in the export checklist (see below).



Export checklist: Shipment within Europe – customs destinations (1)

| Country | Postcodes/cities | Commercial invoice | Declaration of origin on commercial invoice (for EU goods) | Movement certificate EUR. 1 or declaration of origin with authorisation number | Limit for low-value clearance (Incoterm 50) |
|---------------------------|--|-----------------------------------|--|--|---|
| Albania | All | Original + 3 copies | <€6,000 | ≥€6,000 | Only for documents up to 5kg (gross) |
| | Company stamp and s | signature on invoice neces | sary. Only Incoterms 40 or | 50 possible. | |
| Andorra | All | Original + 2 copies | <€6,000 | ≥€6,000 | Not possible |
| | (DNI number) is requi | | nsignee is required. For pr signee necessary. Only Inc value of goods. | | ssport number |
| Bosnia and Herzegovina | All | Original + 3 copies | <€6,000 | ≥€6,000 | Not possible |
| | Company stamp and s | signature on invoice neces | sary. | | |
| Gibraltar | All | Original + 2 copies | <€6,000 | ≥€6,000 | Not possible |
| | | | cipient is required. For priv onsignee necessary. Only | | |
| Iceland | All | Original + 3 copies | <€6,000 | ≥€6,000 | Only for documents up to 5kg (gross) |
| | Company stamp and signature on invoice necessary. Only Incoterms 40 or 50 are possible. | | | | |
| Kosovo | All | Original + 3 copies in English | <€6,000 | ≥€6,000 | Not possible |
| | Company stamp and s | signature on invoice neces | sary. | | |
| Liechtenstein | All | Original + 2 copies | <€6,000 | ≥€6,000 | Only for EU/EFTA origin CHF 62.50 (approx. €52) |
| | Incoterm 50: shipping of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol. Handling via Switzerland. | | | | |
| Macedonia | All | Original + 3 copies | <€6,000 | ≥€6,000 | Not possible |
| | Company stamp and s | signature on invoice neces | sary. | | |
| Montenegro | All | Original + 3 copies | <€6,000 | ≥€6,000 | Not possible |
| | Company stamp and signature on invoice necessary. | | | | |



Export checklist: Shipment within Europe – customs destinations (2)

| Country | Postcodes/cities | Commercial invoice | Declaration of origin on commercial invoice (for EU goods) | Movement certificate EUR. 1 or declaration of origin with authorisation number | Limit for low-value clearance (Incoterm 50) |
|--|--|--|--|---|---|
| Norway | All | Original + 2 copies | <€6,000 | ≥€6,000 | NOK 350 (approx. €39) |
| | Excluded: jewellery, al | of documents, catalogues cohol, cigarettes, telecomi less than NOK 200 only wi | munication equipment. P | lease note: Customs | |
| San Marino | 47890-47899 (IT) | Original + 2 copies | Only T2L for proof of sense of community | Only T2L for proof of sense of community | |
| | | ng declaration on the invo ng €500 a T2L is required. | oice is sufficient: "T2L Con | nmission Regulation | (EEC) 2920/90 dated |
| Switzerland | All | Original + 2 copies | <€6,000 | ≥€6,000 | Only for EU/EFTA origin CHF 62.50 (approx. €52) |
| | Incoterm 50: dispatch of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol. | | | | |
| Serbia | All | Original + 3 copies | <€6,000 ≥€6,000 €80 | | €80 |
| | | | | | |
| Turkey | All | Original + 3 copies in English | Only country of origin or A.T.R. €22 up to 30kg | | €22 up to 30kg (gross) |
| | Value of goods exceeding €75: Incoterms 20 or 40 possible. Excluded: alcohol, cigarettes, chemicals, lighters (all types) electronic equipment/components. Parcels weighing more than 30 kg or with a goods value of more than €1,500 to private consignees clear customs through an external customs agent. This may cause additional costs. Incoterm 50: Exception books – for private purposes up to €150, for museums, libraries with no limit. | | | | f more than €1,500 to nal costs. |
| United Kingdom¹ (incl. Channel Islands) | All | Original + 2 copies | Not possible | | Not possible |
| | | | | | |
| Vatican | 00120 (IT) | Original + 2 copies | Only T2L for proof of sense of community | Only T2L for proof of sense of community | Not noccible |
| | | | | | |

For all destinations listed above, the following applies:

- From an invoice value of €1,000, an electronic export declaration is required. T
- The values for the declaration of origin and the movement certificate refer in each case to a consignment (several parcels from one shipper to the same consignee). The value of the goods per parcel is in any case limited to € 5,000.

¹As of April 12, 2019 the United Kingdom is expected to no longer be a member of the European Union and is therefore considered as third country.



Export checklist: Shipment within Europe – special areas (1)

| Country | Postcodes/cities | Commercial invoice | Declaration of origin on commercial invoice (for EU goods) | Movement certificate EUR. 1 or declaration of origin with authorisation number | Limit for low-value clearance (Incoterm 50) |
|---------------------------|--|--|--|--|---|
| Aaland (FI) | 22000-22999 (FI) | Original + 2 copies | Only T2L for proof of sense of community | Only T2L for proof of sense of community | Not possible |
| Büsingen (CH) | 8238 (CH) | Original + 2 copies | <€6,000 | ≥€6,000 | CHF 62.50 (approx. €52) |
| | Incoterm 50: dispatch o parts, alcohol. | of documents, catalogues | , etc. up to 4kg. Excluded: | software, jewellery, | watches, electronic |
| Campione d'Italia (CH) | 6911 | Original + 2 copies | <€6,000 | ≥€6,000 | Only for EU/EFTA origin CHF 62.50 (approx. €52) |
| | Incoterm 50: dispatch o parts, alcohol. | of documents, catalogues | , etc. up to 4kg. Excluded: | software, jewellery, | watches, electronic |
| Canary Islands (ES) | 35xxx (ES), 38xxx (ES) | Original + 2 copies | T2LF (at shipper's discretion) | not necessary | Not possible |
| | For companies: VAT ID number of sender and recipient is required. For private individuals: passport number (DNI number) is required. Phone number from consignee necessary. Only Incoterm 20 possible. Export declaration necessary for all goods values, for sample or document consignments from a goods value of €150 and over. | | | | |
| Ceuta (ES) | 51xxx (ES) | Original + 2 copies | <€6,000 | ≥€6,000 | Not possible |
| | For companies: VAT ID number of sender and recipient is required. For private individuals: passport number (DNI number) is required. Phone number from consignee necessary. Only Incoterm 20 possible. | | | | |
| Northern Cyprus (TR) | 99010-99970 | Original + 3 copies in English | Only country of origin or A.TR. (acc. EUR. 1) | A.TR. | €75 up to 30kg (gross) |
| | | e than €75: Incoterms 20 oftware, jewellery, watche | | | ments, catalogues, etc. |
| Faroe Islands (DK) | All | Original + 2 copies | <€6,000 | ≥€6,000 | Only for documents up to 5kg (gross) |
| | Company stamp and si | gnature on commercial in | voice required. Only Inco | terms 40 and 50 poss | sible. |
| Greenland | All | Original + 2 copies | <€6,000 | ≥€6,000 | Only for documents up to 5kg (gross) |
| | Company stamp and signature on commercial invoice required. Only Incoterms 40 and 50 possible. | | | | |
| Livigno (IT) | 23030 (IT) | Original + 2 copies | <€6,000 | ≥€6,000 | Not possible |
| | Company stamp and signature on commercial invoice required. Only Incoterms 40 and 50 possible. | | | sible. | |
| Melilla (ES) | 52xxx (ES) | Original + 2 copies | 2 copies <€6,000 ≥€6,000 Not possible | | Not possible |
| | | number of sender and rec ed. Phone number from co | | | |



Export checklist: Shipment within Europe – special areas (2)

| Country | Postcodes/cities | Commercial invoice | Declaration of origin on commercial invoice (for EU goods) | Movement certificate EUR. 1 or declaration of origin with authorisation number | Limit for low-value clearance (Incoterm 50) |
|---------------------|---|---------------------|--|--|---|
| Mount Athos (GR) | 63086 (GR) | Original + 2 copies | Only T2L for proof of sense of community | Only T2L for proof of sense of community | Not possible |
| Samnaun (CH) | 7562 (CH), 7563 (CH) | Original + 2 copies | Not necessary | Not necessary | Customs enclave |
| | Separate invoice and export declaration required + CHF 50 for forwarding dutiable goods. Incoterm 50: dispatch of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol. | | | | |

For all destinations listed above, the following applies:

- From an invoice value of €1,000, an electronic export declaration is required. To
- The values for the declaration of origin and the movement certificate refer in each case to a consignment (several parcels from one shipper to the same consignee). The value of the goods per parcel is in any case limited to € 5,000.



Export checklist: Worldwide shipment (1)

| Country Possible proofs | | Goods excluded in | Information on customs clearance | Possible Incoterms | | |
|-------------------------|--|---|--|--------------------------------------|---------------------------------------|--|
| | of origin | addition to the goods excluded in General Terms and Conditions | | Global- Express- Parcel | Global- Business- Parcel | |
| Australia | Declaration of the country of origin. | Flammable nightwear, pine cones, paintball guns, filament light bulbs, paint- ball bullets. | Import licences required for: therapeutic equipment, drugs, cordless phones, CB radios and powered scooters. CDs/DVDs/videos require a declaration on the invoice. Sorts of leather subject to the CITES agreement are prohibited to be imported. A declaration of origin is required for textiles depending on origin. | 10, 40, 50 | 20 | |
| Brazil | Declaration of the country of origin. | Precious stones, stamps, porcelain, soil. | The importer must request an import licence for textiles from the USDA. | 40, 50 | 20 | |
| Canada | Declaration of the country of origin. | Products that were manufactured in prisons, ivory, restrictions on products from Liberia. | For CDs, cosmetics, leather products (plus a CITES certificate), medical equipment, medicine, musical instruments, office supplies, aircraft parts, computer parts, electronic spare parts, machinery parts, sports equipment, textiles, toys and mobile devices, additional documentation is necessary. | 10, 40, 50 | 20 | |
| China | Declaration of the country of origin. | Matches, play money, wood pulp, toy/model/ imitation guns, soil. | Transport costs must be stated on the invoice. Import licences or, as the case may be, certificates are required for the following commodity groups: DVDs, CDs, cosmetics, leather goods, medical equipment, mechanic and electronic products. For films, photographs or pictures, respectively, Chinese customs requires a corresponding declaration on the commercial invoice. The CR number of the importer must be stated on the commercial invoice. | 40, 50 | 20 | |
| Hong Kong | Declaration of the country of origin. | Matches, play money, wood pulp, toy/model/ imitation guns, soil, snuff, electronic cigarettes. | Import licences are required for the following commodity groups: rice, leather, drugs, medical equipment, computer equipment, electronic equipment, software and mobile phones. For textiles, a corresponding declaration must be stated on the invoice. | 10, 40, 50 | 20 | |
| India | Declaration of the country of origin. | Passports, used goods/ second-hand goods, seeds, baby gender test kits, chemicals, electronic equipment, certain drugs, magnets, powder, wire, any kind of liquids. | IEC Code of consignee must be stated on the invoice; pro forma invoice higher than €1,000 not possible. If the consignment consists of more than one parcel, a list showing which parcel contains which goods must be added to the invoice. Excluded goods: goods that are dedicated for re-exportation out of India. | 10, 40, 50 | 20 | |
| Israel | Declaration of origin <€6,000 EUR. 1 ≥€6,000 | Precious metals, precious stones, jewellery, soil. | Import licences required for the following commodity groups: all kinds of devices, drugs, medical equipment, electronic equipment, aircraft parts, sports equipment, toys and mobile phones. Certificates required for: leather and textiles (also additional import licences, as the case may be). DVDs and CDs require a corresponding declaration on the commercial invoice. | 40, 50 | 20 | |



Export checklist: Worldwide shipment (2)

| Country Possible proofs | | Goods excluded in | Information on customs clearance | Possible Incoterms | |
|-------------------------|--|--|---|--------------------------------------|---------------------------------------|
| | of origin | addition to the goods excluded in General Terms and Conditions | | Global- Express- Parcel | Global- Business- Parcel |
| Malaysia | Declaration of the country of origin. | Communist material, unprocessed coral material, seeds, mineral products, copy machines (multicolour), turtle eggs, sodium acetate, aerials, receivers, satellite dishes, all goods from Haiti, restrictions for products from Liberia as well as for clothing. | Import licences required for the following commodity groups: devices, books, cosmetics, medical prescriptions, films (plus explanation on invoice), leather products, medical supplies, computer equipment, textiles, toy/model/imitation guns and mobile phones. | 10, 40, 50 | 20 |
| Russia | Declaration of the country of origin. | For further information, please contact your depot. | For further information, please contact your depot. | 10, 40, 50 | 20 |
| Singapore | Declaration of the country of origin. | Communist material, mineral products, lighters (all types), rhinoceros horns (powder and waste), worked rhinoceros horns, health supplements, chewing gum, seditious and treasonable materials. | Restrictions and import licences or certificates of origin, respectively, for electronic devices, medical equipment and mobile phones. Certificates required for medical equipment and electronic equipment. For movie films, computer equipment, electronic equipment, medical equipment, musical instruments, machine parts, software, sports equipment, films and mobile phones, corresponding explanations are required on the commercial invoice, or, as the case may be, additional documentation must be added to the customs documents. | 10, 40, 50 | 20 |
| South Africa | Declaration of origin <€6,000 EUR. 1 ≥€6,000 | Furniture, passports, furs. | The consignee must issue a statement for all kinds of devices. Import licences are required for drugs, textiles, newspapers, computer equipment and electronic equipment. For software and textiles, corresponding information needs to be stated on the commercial invoice. | 10, 50 | 20 |
| Taiwan | Declaration of the country of origin. | Soil, communist material, bonds, stamps, seeds. | Import licences are required for devices, books, CDs, DVDs, cosmetics, magazines from China, manuals, medical equipment, drugs (additional restrictions), office supplies, computer equipment, textiles and toys from China. | 10, 50 | 20 |
| USA | Declaration of the country of origin. | Restrictions for products from China, Puerto Rico, soil. | Various forms for different kinds of commodity groups necessary. | 10, 40, 50 | 20 |



Export checklist: Worldwide shipment (3)

| Country | try Possible proofs Goods excluded in | | Information on customs clearance | Possible Incoterms | |
|----------------------------|---|--|--|--------------------------------------|---------------------------------------|
| | of origin | addition to the goods excluded in General Terms and Conditions | | Global- Express- Parcel | Global- Business- Parcel |
| United Arab Emirates | Declaration of the country of origin. | Radar detectors, restrictions for electronic items. | Import licences required for books, cameras, CDs, cosmetics, DVDs, drugs, medicine, medical equipment and supplies, newspapers, aircraft parts, computer equipment, electronic supplies, machine parts, photographs and mobile phones. | 10, 40, 50 | 20 |
| Rest of the world | Declaration of the country of origin. | For further information, please contact your depot. | For further information, please contact your depot. | | |

For all destinations listed above, the following applies: A commercial invoice in English (original plus three copies) is mandatory. From an invoice value of €1,000, an electronic export declaration is required – the *eDeclarationService* is bookable for this purpose. Only the two-step export procedure is accepted. Document delivery with Incoterm 50 is possible up to 5 kg (gross) with GLS. Employees in the GLS depot responsible for your region will be happy to explain in more detail the necessary documentation listed under the section "information on customs clearance".



Products and optional services for export

Europe-wide shipment

| Parcel | Optional services | |
|--|-----------------------------|--|
| EuroBusinessParcel EuroBusinessSmallParcel For reliable shipment within Europe, GLS offers the EuroBusinessParcel or the EuroBusinessSmall-Parcel. Parcels usually reach their destination in 1-2 work days (Mon - Fri). The standard delivery time to more distant areas takes 3-4 work days (Mon - Fri). | CashService (Portugal) | Consignee pays for goods cash on delivery. GLS transfers the payment to the consignor ¹ |
| | FlexDelivery Service | GLS informs recipients about the delivery and offers a variety of delivery options to choose from. Available for dispatch to Austria, Belgium, Bulgaria, Croatia, Czech Republic, Denmark, Finland, France, Great Britain, Greece, Hungary, Italy, Luxembourg, the Netherlands, Poland, Portugal, Romania, Spain, Slovakia and Slovenia. |
| | Pick&Return Service | Collection of parcels and delivery to client |
| | Pick&Ship Service | Collection from and delivery to any address |



Worldwide shipment

Parcel

GlobalBusinessParcel

GLS delivers documents and commodities to about 170 countries¹ around the world - in attractive standard transit times, reliable, transparent and secure.

Express

GlobalExpressParcel

GLS delivers documents and parcels worldwide to their destination¹ – with *GlobalExpressParcel*. Shipments are delivered to most important global business areas within two to five work days (Mon - Fri). The GLS depot will be pleased to provide further information about delivery times to more distant regions.

Please note: Irrespective of the destination, a delivery note needs to be attached to the parcel when shipping worldwide. Please find more details about required export documents on page 5 ff.

¹ Exceptions are countries where the political situation is highly unstable.