



Customs regulations for export shipping.

Shipping information.

Any shipment of goods or documents to countries outside the EU is subject to declaration in accordance with the applicable customs regulations.

No customs documents are required for shipping within the EU provided that these goods are not subject to excise duties (alcohol, tobacco, etc.) and that they do not fall within the scope of highly sensitive goods subject to export control regulations under foreign commercial law.

Countries of the European Union (EU)

EU countries	Special member state territories (customs documents required)
Belgium	
Bulgaria	
Denmark	Faroe Islands and Greenland
Germany	The Heligoland archipelago and the territory of Büsingen
Estonia	
Finland	Åland Islands
France	French overseas departments: French Guiana, Guadeloupe, Réunion, Martinique and Mayotte; French overseas regions: New Caledonia, Saint-Barthélemy, Saint-Martin, Saint Pierre and Miquelon, French Polynesia, Wallis and Futuna, and the French Southern and Antarctic Lands
Greece	Mount Athos
United Kingdom	Isle of Man, British Overseas Territories, Gibraltar, Channel Islands (Guernsey, Jersey, Alderney and Sark)
Ireland	
Italy	Campione d'Italia, Livigno and the Italian territory between the banks of Lake Lugano and the political boundary between Ponte Tresa and Porto Ceresio
Croatia	
Latvia	
Lithuania	
Luxembourg	
Malta	
Netherlands	Aruba, Bonaire, Curaçao, Saba, Sint Eustatius, Sint Maarten
Austria	
Poland	
Portugal	
Romania	
Sweden	
Slovakia	
Slovenia	
Spain	Ceuta and Melilla, Canary Islands
Czech Republic	
Hungary	
Cyprus	

Non-EU countries (in spite of their central location)

Andorra¹, Iceland^{3,4}, Liechtenstein^{3,4}, Monaco^{1,2}, Norway^{3,4}, Switzerland⁴, San Marino¹, Vatican City¹

¹Special relationships to the EU through customs union

²Under the Customs Agreement with France, no documents are required

³Agreement with the EU through the European Economic Area (EEA)

⁴European Free Trade Zone (EFTA)

Required customs forms for non-EU countries and special member territories

Up to EUR 1,000	From EUR 1,000	From EUR 6,000
Commercial or pro forma invoice with declaration of origin*	Commercial invoice with declaration of origin*	EUR.1 movement certificate as commercial invoice*
	Export declaration and print-out of export accompanying document (EAD) with MRN (move reference number)	Export declaration and print-out of export accompanying document (EAD) with MRN (move reference number)
		Depending on the type of goods, customs clearance offices may also require an up-to-date supplier declaration

*provided that they comply with the rules of preference

Commercial and pro forma invoices

When exporting to countries that are not EU member states, a commercial invoice must be prepared.

Each consignment must be accompanied by a commercial invoice on original commercial paper in **English** and **in five copies** (one original, four copies). The only exceptions are shipments to Liechtenstein and Switzerland¹ – German-language documents are sufficient here.

For a smooth customs clearance process, the commercial or pro forma invoice must include the following information:

- Name and address of the consignor
- Name and address of the recipient with telephone number (please specify the international country code of the recipient country before the postal code)
- Value-added tax identification number (VAT ID no.) of the recipient
- Direct contact partner on the side of the recipient
- Invoice date, number and place
- Delivery address (if this is different from the billing address)
- Terms of delivery in accordance with Incoterms® 2010 (stated in full)
- EORI number of the consignor
- Description of goods:
Designation, amount of goods, customs tariff number, value of the individual goods and total value of goods with:
 - Currency information,
 - Parcel label number(s),
 - Weight / tariff line (gross/net) and
 - Total weight (gross/net)
- Company stamp, plain text and handwritten signature
- Declaration of origin (provided the goods comply with the preferential rules)

In the case of consignments whose goods do not have a commercial value, a pro forma invoice can be prepared. This includes, for example, gift parcels, sample deliveries and goods which are not intended for resale. The pro forma invoice does not constitute a payment request for the recipient. For export, the value of the goods can be proven to the customs authorities with a pro forma invoice. The information required is the same as the commercial invoice (see above). In addition, a value must be given with the note „Invoice for customs purpose only“ or „Value for customs purposes only“.

In the case of **parcels to private persons in Norway**², the 11-digit identity card no. of the recipient must be listed. The ID card no. is composed as follows: DDMMYY (date of birth) XXXXX (personal number). The ID card no. is to be entered under the destination address on the invoice.

For **shipment to the Canary Islands**, the recipient's 9-digit VAT number must be indicated. For local private recipients, the passport or ID number must be listed. For foreign private individuals, the NIE number (Número identificación de extranjeros) is required.

In the case of **consignments to Serbia**, the recipient's tax number must be indicated.

¹ Please note: As of 1 January 2016, the UID number (company identification number) of the invoice recipient must be specified for consignments to Switzerland.

You can search for or check UID numbers in Switzerland at <https://www.uid.admin.ch/Search.aspx> The pseudo-UID „CHE222259895“ may be registered for shipments to „private customers“.

² For shipments with a goods value of NOK 200 to max. NOK 1,000 (approx. EUR 24 to EUR 118), it is possible to make the shipment without the necessary PID no. of the recipient. This is with the exception of packages to Svalbard and various goods such as books, antiques, works of art, food, pharmaceuticals/medicine, health food/vitamins, alcohol, tobacco, weapons and parts, and plants, flowers and seeds.

EORI number

EORI (Economic Operators Registration and Identification System) numbers are used to clearly identify economic operators and to facilitate automated customs clearance. Any company that declares goods at the customs office needs an EORI no. from the first export or import. It consists of a country code followed by the customs number (e.g. ATEOS1).

Proof of preference for declaration of origin / EUR.1 movement certificate

Proof of preference allows customs duty concessions or exemption for import. The goods must have a preferential origin, i.e. the products originate in the EU or in one of the EFTA States.

This proof is to be provided by the consignor in the form of a declaration of origin (DoO) up to a value of EUR 6,000 or a EUR.1 from EUR 6,000, and is at their discretion.

The wording for a declaration of origin on the commercial invoice is fixed:

The exporter of the products covered by this document (customs authorization no. ...)¹ declares that except where otherwise clearly indicated, these products are of _____ preferential origin²

The German text can also be used in German-speaking countries (Liechtenstein, Switzerland):
Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...)¹ der Waren, auf die sich dieses Handels-papier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte _____ Ursprungswaren² sind.

Place, date, **original signature of the consignor** and name of the signatory in block letters
(Please put your signature directly below the declaration of origin to confirm it.)

In the case of **consignments to Turkey**, it is recommended that an A.TR. movement certificate be added, regardless of the value of the goods. The A.TR. is a proof of preference which is valid only for Turkey.

¹ If the declaration on the invoice is issued by an approved exporter, the authorisation number of the approved exporter must be entered. If the declaration on the invoice is not made by an approved exporter, the words in brackets may be omitted or the space may be left blank.

² If the declaration covers all or part of products originating in Ceuta and Mellila, the abbreviation CM must be clearly visible.

Export declaration and export accompanying document

The following procedure is carried out by the customs authorities (customs agents):

Each consignor must be authorised to export a consignment prior to export. This export accompanying document (ABD) is required by the competent customs office for all consignments of goods in non-EU countries or in special member territories whose value of goods exceeds EUR 1,000.

All export shipments to third countries must be processed via the EU-wide electronic export control system (ECS). The customs office checks your export data and confirms the transfer by sending a PDF file containing the Movement Reference Number (MRN). Only with this number will the export procedure be opened and a shipment made ready for dispatch. The customs documents must be clearly visible on the outside of the consignments.

NOTE: An electronic export declaration is also required if multiple parcels (even if each one has a value of less than EUR 1,000) are dispatched to a destination country (e.g. Norway) at the same time by a single exporter with the same means of transport via the same exit customs office (e.g. Flensburg). **An export will be made for each invoice recipient** once the total export value of all goods sent to a destination country exceeds EUR 1,000.

Non-existent or incomplete customs documents delay the export process and lead to additional costs. Only documents certified by the customs office (export accompanying documents) with an MRN number represent a final electronic export declaration. The documents must be clearly visible on the consignment.

Terms of delivery in accordance with Incoterms® 2010 in the DPD system

Delivery conditions	Transport	Export	Import	Customs	Tax (VAT)
01. DAP, cleared by customs delivered to stated destination	Consignor	Consignor	Consignor	Recipient	Recipient
For shipment to Switzerland, delivery terms 02 and 03 can be selected in addition to delivery terms 01.					
02. DDP* delivered duty-paid, inclusive of customs duties and taxes	Consignor	Consignor	Consignor	Consignor	Consignor
03. DDP, duty-free* delivered duty-paid, incl. customs duties and excl. taxes	Consignor	Consignor	Consignor	Consignor	Recipient

For shipments to Bosnia-Herzegovina and Serbia, only delivery terms 04 may be selected.

04. DAP* delivered to stated destination	Consignor	Consignor	Recipient	Recipient	Recipient
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* By arrangement with your DPD depot

Please note that it is absolutely necessary to specify the location for Incoterms® 2010 – these are invalid without a location. Example package from AT to CH: DAP cleared by customs, Musterstraße 1, 1234 Musterstadt, Switzerland

Required documents for exemplary shipping connections.

Value of goods	Switzerland/Liechtenstein	Canary Islands	Norway	Turkey	Russia	Bosnia/Serbia	Air freight connections
Goods without commercial value							
Pro forma invoice with declaration of origin*	X	X	X ¹	X	X	X	X
Goods up to a commercial value of EUR 1,000							
Commercial invoice with declaration of origin*	X	X ¹	X ¹	A.TR. ²	X	X ³	X
Goods from EUR 1,000 **							
Commercial invoice with declaration of origin*	X	X ¹	X ¹	A.TR. ²	X	X ³	X
Export declaration	X	X	X	X	X	X	X
Export accompanying document with MRN	X	X	X	X	X	X	X
Goods from EUR 6,000**							
Commercial invoice	X	X ¹	X ¹	X	X	X ³	X
EUR.1 movement certificate	X	X	X	A.TR. ²	X	X	X
Export declaration	X	X	X	X	X	X	X
Export accompanying document with MRN	X	X	X	X	X	X	X

¹ The following details must also be indicated on the invoice by the recipient: VAT ID of the recipient or ID card/passport number (for private individuals).

² In the case of consignments to Turkey, it is recommended that an A.TR. movement certificate be added, regardless of the value of goods. All goods for which an A.TR. movement certificate is issued by the consignor shall be exempted from customs duties and duties equivalent to customs duties. Correctness is checked and certified by the customs office. In the case of goods with a value of more than EUR 75.00 and/or a weight of more than 30.00 kg, the following information is required to be added to the commercial or pro forma invoice:

4-digit HS code; for packages to commercial recipients: tax number (VAT-ID); for packages to individuals with Turkish nationality: identification number of the recipient of the invoice; for individuals of non-Turkish nationality: passport number of the recipient of the invoice

³ When shipping to Serbian companies, the tax number (VAT ID) must also be indicated on the invoice.

** Depending on the type of goods, customs clearance offices may also require an up-to-date supplier declaration.

* Provided they comply with the preferential rules.

Transport of sensitive goods to or through Poland

DPD excludes the following goods from transport to or through Poland:

Fuels and their derivatives, fuel additives, combustibles, lubricants, transmission oils, vegetable oils that can be used as fuel additives, ethyl alcohol-based antifreeze, de-icing agents, diluents, thinners, solvents, denatured ethyl alcohol and dried tobacco.

Background information in various languages from the Ministry of Finance in Poland is available here: <https://puesc.gov.pl/en/web/puesc/e-przewoz>

Characteristics of air freight

In the case of flight connections, separate directives apply, in particular with regard to Russia and China. For these relations, please observe the customs clearance regulations of our partner DHL.

Please note that **for all parcels transported by air (Malta, Cyprus) within the European Union**, a delivery note in English and the recipient's telephone number is required as a minimum for the content summary of the manifestation. When sending documents by air, a corresponding identification (DOX) on the parcel label is sufficient.

Please also note that **no fluids** may be transported on any flight connections. When **dispatching food by air**, separate regulations must be observed.

Information on air connections in the DPD system can be obtained from your responsible depot.

Further information

In the case of a consignment consisting of several parcels, the original invoice shall be attached to the first parcel with a note on which parcels comprise the consignment.

Depending on the country of destination, additional export documents beyond the listed requirements may be necessary. Detailed information is available from the Chamber of Commerce.

Further information on the topic of „international shipping“ as well as the option to create a „commercial invoice/pro forma invoice“ online are available at dpd.at.