

# Shipping to and from the European Union

From 1st January 2021, the rules for shipping to and from the European Union have changed significantly.

Below is some important information to be aware when considering sending or importing a shipment to/from the EU via GLH: -

## What information is needed at the time of booking?

- Collection address;
- Delivery address;
- Fully itemised list of goods being sent together with their values;
- Weight and dimensions, if available;
- Destination EORI number, if applicable;

## What paperwork is needed to accompany the shipment?

When sending to /from the EU, we also need to provide a commercial invoice and airway bill for customs purposes. This paperwork will be completed by GLH based on the information you have provided at the time of booking.

## DDP or DAP?

At the time of booking, you will need to instruct us as to whether to send your shipment with DDP or DAP.

**DDP (Delivery duty paid)** – GLH will pay any duty / VAT charges on your behalf once the item arrives at the destinations customs and this cost will be recharged back to your account. If you choose to send with DDP, this carries a surcharge of £25.00.

**DAP (Delivery at place)** – The recipient in the destination country would be responsible for paying any duty / VAT charges before delivery is completed. If you choose to send with DAP, then you must provide the recipients EORI number at the time of booking.

## What is an EORI number?

EORI stands for “**Economic Operators Registration and Identification number**”.

Businesses and people wishing to trade must use the EORI number as an identification number in all customs procedures when exchanging information with Customs administrations.

It is essentially the equivalent to a VAT registered number that all UK companies have.

For more info on the EORI number, please refer to:

[https://ec.europa.eu/taxation\\_customs/business/customs-procedures/general-overview/economic-operators-registration-identification-number-eori\\_en](https://ec.europa.eu/taxation_customs/business/customs-procedures/general-overview/economic-operators-registration-identification-number-eori_en)

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### What are EU VAT & Customs Duties?

- Customs clearance charges and fees may be payable on items/goods (excluding personal correspondence) entering the destination country including the EU from the UK. These depend on the contents' value.
- Items sent to the EU from England, Scotland and Wales are subject VAT and duties in the EU. The value of goods thresholds are detailed below.
- Items valued at under €22 will remain part of the Low Value Consignment Relief (LVCR) Scheme for items sent to the EU and are not subject to VAT or duties until 1 July 2021 (subject to further extension date to be set by the EU).
- Commercial items/goods (excluding personal correspondence) sent to the EU over €22 and below €150 may be taxed at the border and may incur a customs clearance/handling fee in the receiving country.
- Commercial items/goods sent to the EU over €150 may attract VAT, customs duties and a clearance/handling fee.
- The customs authorities in the destination country and the customs thresholds in place determine if charges are due on imported goods.
- The levels and thresholds of charges vary from country to country.

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**For any advice or if you require assistance please contact the GLH Overnight and International Department:**

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