Export guidelines

With reliable shipping solutions to every destination

GLS operates in many countries via its own subsidiaries as well as partner companies and is globally connected through contractually agreed alliances. Our proven processes ensure smooth import and export handling, including customs shipments.

In this guideline you will find everything you need to know about international parcel shipping.

The contents have been compiled to the best of our knowledge and belief. Nevertheless, GLS assumes no liability for the accuracy, completeness and timeliness of this non-binding guideline. Each customer remains responsible for compliance with legal requirements. Therefore, this guideline does not replace any legal advice that may be required.

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Shipping to EU countries

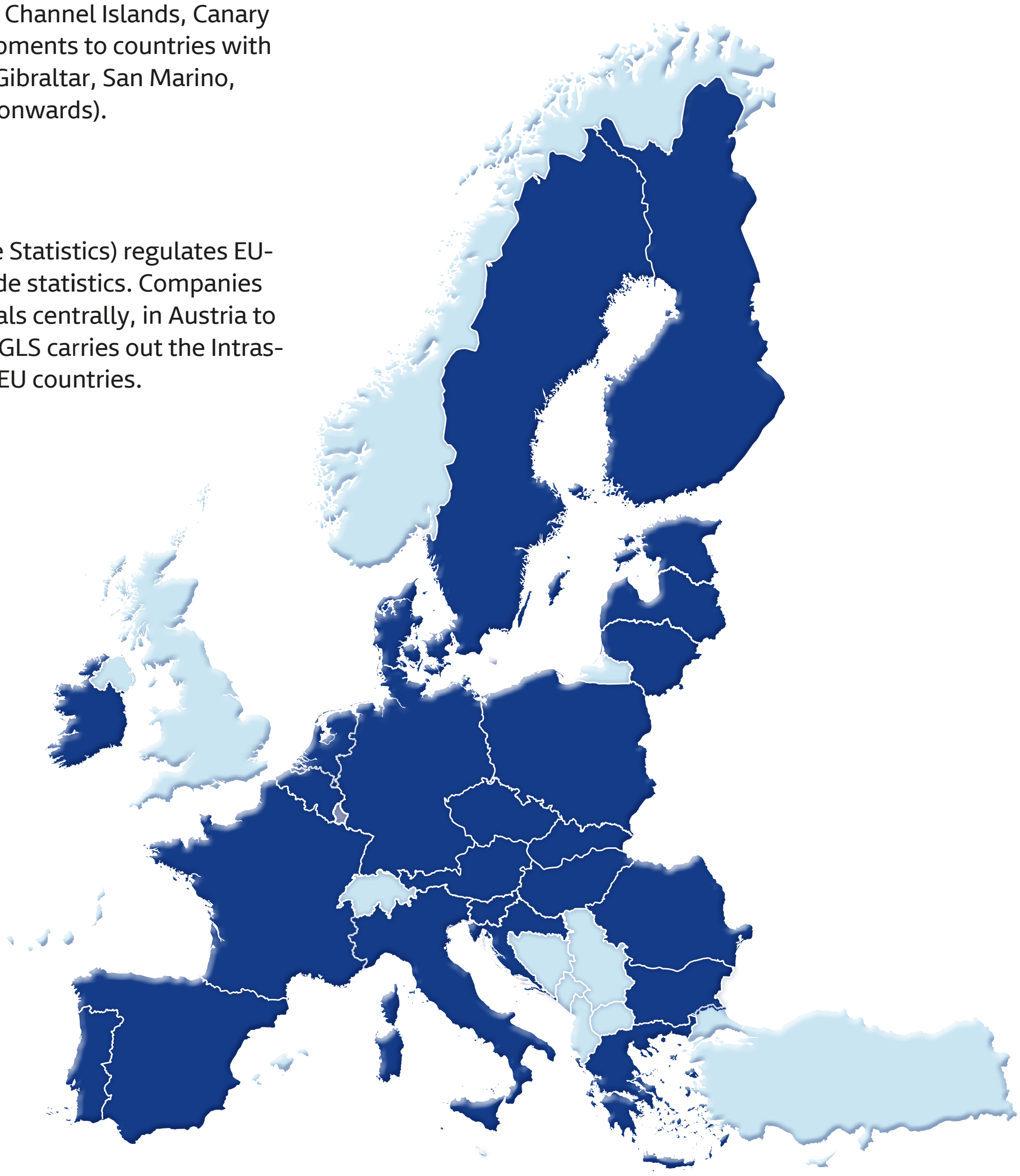
Austria	Estonia	Italy	Portugal
Belgium	Finland	Latvia	Romania
Bulgaria	France	Lithuania	Slovakia
Croatia	Germany	Luxembourg	Slovenia
Cyprus	Greece	Malta	Spain
Czech Republic	Hungary	Netherlands	Sweden
Denmark	Ireland	Poland	

Necessary documents

When shipping to EU countries, no customs documents are required. For airfreight shipments to Malta, a delivery note must be attached. In addition, additional 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 tables from page 6 onwards).

Intrastat

The ICTS (Intra-Community Trade Statistics) regulates EU-wide minimum standards for trade statistics. Companies must report dispatches and arrivals centrally, in Austria to Statistics Austria. Upon request, GLS carries out the Intrastat registration for shipments to EU countries.



Notes on shipping to EU countries (1)

EU country	Particularity
Denmark/Finland	Tire parcels weighing 15 kg or more: • Must be completely packed in sturdy cardboard boxes. • The box must be sealed on all sides. • The parcels must not be strapped or strapped with strapping tape. • The packaging must be suitable for handling with vacuum suction. Alternative: • Individual shipment of tires weighing less than 15 kg. • In this case, packaging in plastic film is still permitted.
France	In France, the parcel may alternatively be delivered to a Mondial Relay parcel shop. It will be held there for collection for only 5 business days.
Germany	Labelling obligation according to the Postal Act amendment: For parcels weighing 10 kg or more, resp. 20 kg or more, it is mandatory to mark them. The required label is automatically printed as soon as the weight is determined. In Germany, international import parcels that are delivered within the country are no longer recorded with a signature by default. Instead, proof of delivery is provided via GeoPOD (Geographic Proof of Delivery). This includes the digital capture of the recipient's name and the geocoordinates of the delivery location. Exceptions: For the following parcel services, a recipient's signature is still required: • AddresseeOnly • HazardousGoods • LimitedQuantities • ParcelShop • EasyStart • ShopDelivery • AddOnLiability
Poland	Restrictions on B2B shipments of clothing and footwear to Poland, as well as on shipments in transit through Poland (SENT system). Affected goods: • CN 61 – Clothing and clothing accessories, knitted or crocheted • CN 62 – Clothing and clothing accessories, not knitted or crocheted • CN 63090000 – Used clothing and worn articles • CN 64 – Footwear, gaiters, and similar articles (excluding CN 6406 – Parts of footwear) → Mixed shipments containing goods from Chapters 61, 62, or 64 are also affected. Shipping is still possible if: • each package weighs a maximum of 31.5 kg • the standard GLS package dimensions are adhered to • the recipient is an AEO-certified company • the recipient is a Polish government agency (e.g., police, fire department) → Multiple packages to the same recipient are permitted (each package weighing a maximum of 31.5 kg). The following remain possible without restriction: • B2C shipments • C2C shipments • C2B2C shipments • C2X shipments This regulation also applies to shipments via Poland, in particular to/from: • Latvia • Lithuania • Estonia

Notes on shipping to EU countries (2)

EU country	Particularity
Romania	25 RON logistics fee for shipments from non-EU countries. Per parcel with a declared value (excluding shipping costs) of less than 150 EUR from a non-EU country. Provision of all necessary data typically required for simplified customs procedures, including the declaration of origin.
Sweden	Parcels addressed to private recipients are automatically delivered to ParcelShops. Shipment of ShopReturnService parcels is possible both via ParcelShops and via ParcelBoxes.

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.

EORI number

Your enterprise needs a so called EORI (Economic Opera tors' Registration and Identification) number for dispatch to countries outside the EU. Legal entities must apply for this via the company service portal (USP; Portal Zoll/Customs Decisions Austria), sole proprietorships and natural persons can access the portal via FinanzOnline. When shipping to the UK, the EORI numbers of the commercial exporter in the EU and the commercial importer in the UK are required.

Incoterms

Outside the EU, depending on the destination, further fees apply in addition to shipping costs (e. g. for customs clea-ring or import sales tax). The Incoterms determine which incidental costs of transportation are paid by the sender and which ones are paid by the importer. 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, 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 50 (DDP):
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-EU and EFTA countries. It can only be used for low-value shipments (note the coun try-specific upper value limits) or for document dispatch.

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

Classification of goods on the basis of customs tariff numbers (HS code numbers)

Shipments of goods to non-EU countries must be classified, for which customs uses goods or customs tariff numbers, so-called HS code numbers. This defines which goods are contained in your shipment and how high the import duties and other import taxes are. In addition to the goods description, the corresponding goods/customs tariff number must also be provided for parcels to the UK. Detailed information on HS code numbers can be found at www.zolltarifnummern.de.

For shipping to Switzerland/Liechtenstein and the United Kingdom

If you wish to have your goods cleared via your existing ZAZ-account in CH/LI, please inform your contact person at the depot in writing before the first shipment to these countries. After his confirmation you can start with the shipment. The ZAZ-account number must be clearly stated on the commercial invoice.

For shipments to Great Britain, a corresponding customs clearance authorization, on which the customs defer ment account number of the customs deferment account. Should you also wish to use the "postponed procedure" for Great Britain, this can also be stated on the customs authorization. The authorization can be granted by your responsible depot.

Northern Ireland

I In contrast to the other parts of the UK, Northern Ireland remains within the European Customs Union. Preparing customs documents, providing customs data and customs clearance are therefore not necessary, hence there are no additional costs for either consignor or consignee in terms of customs clearance, duties and taxes.

For parcels to Northern Ireland, the usual parcel data must therefore continue to be transmitted. Due to the UK post code, an incoterm is requested as standard – please enter incoterm 20 for the time being to ensure duty-free handling. In any case, please ensure that goods to Northern Ireland do not appear on the invoice and customs data for parcels to the rest of the UK.

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

Commercial invoice

For shipments to EFTA states and third countries, a commercial invoice in triplicate is required (original plus two copies) in English.

For Norway and Switzerland, only the original invoice is needed (no additional copies). For shipments to the UK a commercial or proforma invoice in English is required. The commercial invoice is required for goods with commercial value and the pro forma invoice for goods without commer cial value (e. g. sample or gift shipments).

The invoice must either be placed in a shipping envelope on the outside of the parcel or separately given to the driver for delivery and must contain the following information:

- **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 codes [1] 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 11)**
- **Company stamp, signature and name in plain writing**

additionally with UK:

- **Complete importer data if this is not the same as the recipient: name, address, phone number, e-mail address**
- **EORI numbers of the dispatcher, the commercial exporter in the EU and the commercial importer in the UK**
- **UK VAT number when using Incoterm 18 (VAT Registration Scheme)**

All these details are also required for samples, gifts, or shipments free of charge. In addition, a declaration of value must be provided, for example with the remark "Sample or gift – value for customs purposes only".

For each line item of the invoice **in the UK**, the following must be indicated:

- All customs tariff numbers (HS codes), consolidated
- The gross and net weight
- The exact description of the goods
- The origin
- The value including currency

If the same customs tariff numbers with the same origin/ country of provenance appear several times on an invoice, a grand total for the gross and net weight, the value, and the quantity must be consolidated for those tariff numbers.

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

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 / declaration of origin with authorisation number	Low-value clearance limit (Incoterm 50)
Albania	All	Original + 3 copies	<€6,000	≥€6,000	Only for documents up to 5 kg gross weight
	Company stamp and signature on the commercial invoice are required. Only Incoterms 40 or 50 may be used.				
Andorra	All	Original + 2 copies	<€6,000	≥€6,000	Not possible
	For companies: VAT ID number of both sender and consignee is required. For private individuals: DNI number (national ID / passport number) is required. Consignee's phone number is mandatory. Only Incoterm 20 is possible, also enabled for imports. Please note: An export declaration is required for any value of goods.				
Bosnia and Herzegovina	All	Original + 3 copies	<€6,000	≥€6,000	Only for documents up to 5 kg gross weight
	Company stamp and signature on the commercial invoice are required. Only Incoterms 40 or 50 may be used.				
Gibraltar	All	Original + 2 copies	<€6,000	≥€6,000	Not possible
	For companies: VAT ID number of both sender and consignee is required. For private individuals: DNI number (national ID / passport number) is required. Consignee's phone number is mandatory. Only Incoterm 20 may Be used.				
Great Britain (UK)	All except Northern Ireland	invoice copy	<€6,000	≥€6,000 (Rex number)	Not possible
	For private recipients only Incoterm 10 or 18 may be used. (value of goods under 135 GBP only Incoterm 18. GB VAT number required, no exemption limit.				
Iceland	All	Original + 3 copies	<€6,000	≥€6,000	Only for documents up to 5 kg gross weight
	Company stamp and signature on the commercial invoice are required. Only Incoterms 40 or 50 may be used.				
Kosovo	All	Original + 3 copies in english	<€6,000	≥€6,000	Only for documents up to 5 kg gross weight
	Company stamp and signature on the commercial invoice are required. Only Incoterms 40 or 50 may be used.				
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 4 kg. Excluded: software, jewellery, watches, electronic parts, alcohol.Handling via Switzerland.				
Macedonia	All	Original + 3 copies in english	<€6,000	≥€6,000	Only for documents up to 5 kg gross weight
	Company stamp and signature on the commercial invoice are required. Only Incoterms 10, 40 or 50 may be used.				
Montenegro	All	Original + 3 copies	<€6,000	≥€6,000	Only for documents up to 5 kg gross weight
	Company stamp and signature on the commercial invoice are required. Only Incoterms 40 or 50 may be used.				

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 / declaration of origin with authorisation number	Low-value clearance limit (Incoterm 50)
Norway	All	Original	<€6,000	≥€6,000	NOK 350 (approx. €39)
	Incoterm 50: Shipping of documents, catalogues, etc. up to 4 kg. A commercial invoice is required (no pro forma invoice). Excluded: Jewellery, alcohol, cigarettes, telecommunication equipment. Declaration of origin must include an original signature and the signatory's name in block letters. Please note: Customs clearance of parcels with a value of less than NOK 200 is only possible if the consignee's national ID or passport number is provided. All parcels sent via FlexDeliveryService – regardless of whether they are addressed to private or business customers – are delivered directly to a PaketShop without a prior delivery attempt.				
San Marino	47890-47899 (IT)	Original + 2 copies	Only T2L as proof of Community status	T2L as proof of Community status	Not possible
	Up to €500, the following declaration on the invoice is sufficient: "T2L Commission Regulation (EEC) 2920/90 dated 10 Oct. 1990." For values exceeding €500, a T2L is required.				
Serbia	All	Original + 3 copies in english	<€6,000	≥€6,000	Only for documents without material value
	Incoterms 10, 20, 30 and 40 may be used.For Serbian customs, an additional original commercial invoice must be attached to the parcel. This invoice must include a company stamp and signature. The consignee's contact person, phone number and e-mail address must also be provided. Only companies can be specified as the invoice recipient. Currency information may only be stated in Euro.				
Switzerland	All	Original	<€6,000	≥€6,000	Only for EU/EFTA origin CHF 62.50 (approx. €52)
	Incoterm 50: Shipping of documents, catalogues, etc. up to 4 kg. Excluded: Software, jewellery, watches, electronic parts, alcohol. Declaration of origin must include an original signature and the signatory's name in block letters.				
Turkey	alle	Original + 3 copies in english	Only country of origin or A.T.R. (acc. EUR. 1)	A.T.R.	Not possible
	Value of goods exceeding €22: Incoterms 20 or 40 may be used. Excluded: Alcohol, cigarettes, chemicals, lighters (all types), electronic equipment and components. Parcels weighing more than 30 kg or with a goods value above €1,500 addressed to private consignees must be cleared through an external customs agent. This may result in additional costs. Incoterm 50 – exception: Books and printed media for private use must not exceed €150 and can be cleared under the low-value clearance procedure, provided the invoice and content are correct. Incoterm 60 has been deactivated for exports from Turkey.				
Vatican	00120 (IT)	Original + 2 copies	Only T2L as proof of Community status	T2L as proof of Community status	Not possible

For all destinations listed above, the following applies:

- **From an invoice value of €1,000, an electronic export declaration is required. In Austria, this is processed via ATLAS. Only the two-step export procedure is accepted.**
- **The values for the declaration of origin and the movement certificate always refer to a consignment (several parcels from one shipper to the same consignee). The value of the goods per parcel must not exceed €3,500.**

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 / declaration of origin with authorisation number	Low-value clearance limit (Incoterm 50)
Aaland (FI)	22000 - 22999 (FI)	Original + 2 copies	Only T2L as proof of Community status	T2L as proof of Community status	Not possible
Büsingen (CH)	8238 (CH)	Original + 2 copies	<€6,000	≥€6,000	CHF 62.50 (approx. €52)
	Incoterm 50: Shipping of documents, catalogues, etc. up to 4 kg. Excluded: Software, jewellery, watches, electronic parts, alcohol. Declaration of origin must include an original signature and the signatory's name in block letters.				
Mount Athos (GR)	63086 (GR)	Original + 2 copies	Only T2L as proof of Community status	T2L as proof of Community status	Not possible
Ceuta (ES)	51xxx (ES)	Original + 2 copies	Only T2L as proof of Community status	T2L as proof of Community status	Not possible
	For companies: The VAT ID number of the sender and the consignee is required. For private individuals: a DNI number (national ID or passport number) and the consignee's phone number are required. Only Incoterm 20 may be used.				
Faroe Islands (FO)	All	Original + 3 copies	<€6,000	≥€6,000	Only for documents up to 5 kg gross weight
	Company stamp and signature on the commercial invoice are required. Only Incoterms 40 or 50 may be used.				
Greenland (GL)	All	Original + 3 copies	<€6,000	≥€6,000	Only for documents up to 5 kg gross weight
	Company stamp and signature on the commercial invoice are required. Only Incoterms 40 or 50 may be used.				
Channel Islands (GB)	Guernsey (GB): GY + xxxxx Jersey (GB): JY + xxxxx	Original	Only T2L as proof of Community status	T2L as proof of Community status	Not possible
	AAn export declaration and a commercial invoice are required, regardless of the goods value. The invoice must include the VAT ID numbers of both sender and consignee, as well as the consignee's phone number. No **international Pick&Ship/Pick&ReturnService** is available for the Channel Islands (Jersey [JE], Guernsey [GY], Isle of Man [IOM]).				

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 / declaration of origin with authorisation number	Low-value clearance limit (Incoterm 50)
Canary islands (ES)	35xxx (ES), 38xxx(ES)	Original + 2 copies	optional at the shipper's discretion	Not necessary	Not possible
	For companies: The VAT ID number of the sender and the consignee is required. For private individuals: a DNI number (national ID or passport number) and the consignee's phone number are required. An export declaration is required for any goods value; for sample or document consignments it is only mandatory from a value of €150. Only Incoterm 20 may be used.				
Livigno (IT)	23041 (IT)	Original + 2 copies	<€6,000	≥€6,000	Not possible
	Company stamp and signature on the commercial invoice are required. Only Incoterms 40 or 50 may be used. No MRN necessary.				
Melilla (ES)	52xxx (ES)	Original + 2 copies	<€6,000	≥€6,000	Not possible
	For companies: The VAT ID number of the sender and the consignee is required. For private individuals: a DNI number (national ID or passport number) and the consignee's phone number are required. Only Incoterm 20 may be used.				
Samnaun (CH)	7562 (CH), 7563 (CH)	Original + 2 copies	Not necessary	Not necessary	Customs enclave
	A separate invoice and an export declaration are required from an invoice value of €1,000. In addition, CHF 50 will be charged for forwarding dutiable goods. Incoterm 50: Shipping of documents, catalogues, etc. up to 4 kg. Excluded: Software, jewellery, watches, electronic parts, alcohol.				
Northern Cyprus (TR)	99010 - 99970	Original + 3 copies	Only country of origin or A.T.R. (acc. EUR. 1)	A.T.R.	€75 up to 30 kg gross weight
	Goods value exceeding €75: Incoterms 20 or 40 may be used. Incoterm 50: Shipping of documents, catalogues, etc. up to 4 kg. The following items are 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. In Austria, this is processed via ATLAS. Only the two-step export procedure is accepted.**
- **The values for the declaration of origin and the movement certificate always refer to a consignment (several parcels from one shipper to the same consignee). The value of the goods per parcel must not exceed €3,500.**

When shipping with GLS to the UK the following Incoterms are available:

<table>
<tr><th rowspan="2"></th><th colspan="2">Shipment value <= GBP135 net</th><th colspan="5" rowspan="2">Shipment value > GBP135 net</th></tr>
<tr><th>B2C: Importer private</th><th>B2B: Importeur commercial</th></tr>
<tr><td>Incoterm*</td><td colspan="2">18 DDP VAT Registration Scheme
Mandatory if shipment value <= GBP135</td><td>10 DDP</td><td>20 DAP</td><td>30 DDP VAT unpaid</td><td>40 DDU cleared</td><td>60 Pick&Ship Pick&Return</td></tr>
<tr><td>Description</td><td colspan="2">Freight costs, customs clearance costs + taxes paid
The import sales tax is paid directly to the Britishtax authorities (HMRC)</td><td>Delivered duty paid – all freight, clearance costs and taxes covered by the shipper</td><td>Freight costs paid, customs clearance costs, customs duties + taxes unpaid</td><td>Freight costs, customs clearance costs + customs duties paid, taxes unpaid</td><td>Freight costs + customs clearance costs paid, customs duties + taxes unpaid.</td><td>Freight costs, customs clearance costs, customs duties + taxes paid</td></tr>
<tr><td>Clearance borne by</td><td>Shipper</td><td>Shipper</td><td>Shipper</td><td>Importer</td><td>Shipper</td><td>Shipper</td><td>Requester</td></tr>
<tr><td>Duties borne by</td><td colspan="2">No customs duties</td><td>Shipper</td><td>Importer</td><td>Shipper</td><td>Importer</td><td>Requester</td></tr>
<tr><td>Taxes borne by</td><td>Shipper</td><td>Shipper or Importer</td><td>Shipper</td><td>Importer</td><td>Importer</td><td>Importer</td><td>Requester</td></tr>
<tr><td rowspan="2">Please note</td><td>• Shipper must register in the UK and receives a UK VAT number
• This must be must be stated on the invoice and in the customs data</td><td>• Shipper may use his own or the importer’s UK VAT number (selfregistration)
• The respective VAT number must be indicated in the invoice and customs data
• If the importer’s number is used, the invoice must state: "Use importer Account for VAT to HMRC"</td><td colspan="5" rowspan="2">• For B2B shipment, the shipper needs a UK EORI number. This must be stated on the invoice and in the customs data.
• Bulk customs clearance is possible for shipments to the UK consisting of several parcels for different recipients.
  • In this case, customs clearance for different delivery addresses can be carried out under one importer on the basis of a single invoice.
  • There is only one customs clearance fee (depending on the number of customs tariff items), which can be distributed across all parcels.
  • Bulk customs clearance is possible, for example, via a branch of the shipping company in the UK, a fiscal representative of a company located in the EU, licensed in England, with an English tax number, or a general importer in the UK.
  • For consignments intended for bulk clearance, no parcels may be sent to Northern Ireland.</td></tr>
<tr><td colspan="2">Shipments go through a customs clearance and a general importer in the UK. inspection process; GLS will charge fees for this.</td></tr>
</table>

* For B2C shipments only Incoterm 10 (DDP) and Incoterm 18 (DDP) are possible.

Please note that the following goods are excluded from shipment to the United Kingdom*:

HS code	Excluded goods
01-28	All goods under these chapter numbers are excluded.
22	All kinds of alcoholic beverages

* You can find the goods generally excluded from shipment, as well as the additional goods excluded in customs destinations, on pages 14–15.

Preferences / preferential treatment

The EU has agreements with many countries on customs preferential treatment for goods from certain countries and territories. If the exporter proves the origin of the goods with a preference certificate, customs duties may in some cases be reduced or even waived entirely. The form of the preference certificate depends in particular on the country and the value of the goods.

Informal proof of preference	Formal proof of preference
Declaration of origin: If the value of goods is less than €6,000, a declaration of origin on the commercial invoice is sufficient. UK: For shipments below €6,000, the exporter in the EU must indicate its REX number (Registered Exporter). Mandatory wording: "The exporter (authorised exporter, customs authorisation number) confirms that – except where otherwise clearly indicated – these products are of European Union preferential origin." The declaration must be signed in original, including the printed name and company stamp, unless the exporter is an authorised exporter with simplified export approval. **Also possible:** • **Declaration of origin on the EUR-MED invoice.**	**EUR.1 movement certificate:** If the value of goods exceeds €6,000 (e.g. one consignment of several parcels), an EUR.1 certificate is required. This must be stamped by the competent customs office. Exception: authorised exporters – in this case, a declaration of origin with approval number is sufficient. **Other possible formal proofs of preference include:** • **EUR-MED movement certificate** • **A.TR. movement certificate with pre-stamp or special stamp** • **Certificate of origin, Form A**

Export declaration
If the value of goods exceeds €1,000, shippers require an electronic export declaration for parcel transport to EFTA states and third countries. The export declaration must be submitted via ATLAS (Automated Tariff and Local Customs Clearance System). Caution: Only the two-step export procedure is accepted. GLS can create the electronic export declaration on your behalf.
Important information: Parcels must remain with the shipper until the electronic export declaration has been completed.

Transportation exclusions

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 in excess of € 3,500.00
- goods with a goods value under € 3,500.00 where loss or damage of goods might entail high consequential damage (e.g. data carriers)
- Parcels with a weight above 31.5 kg (standard delivery
- within Austria) resp. 40 kg (standard delivery within Europe or worldwide)
- parcels with a combined dimension of circumference plus length of the longest side in excess of 3 m, a length of more than 2 m, a height of more than 0.6 m or a width of more than 0.8 m
- insufficiently packaged goods or goods not adequately packaged to withstand the strain of transportation
- bundled consignments
- goods which require special treatment or particularly careful treatment in any way (e.g. because they are particularly fragile or can only be transported upright or only lying on a certain side)
- luggage, e. g. suitcases or travelling bags
- perishable or temperature-sensitive goods, mortal remains, live animals
- unique items (e. g. objects of art, antiques, autographs)
- precious metals, gemstones, genuine jewellery, genuine pearls, cash, coins, medals
- telephone cards and pre-paid cards (e.g. for mobile phones)
- personal documents (e.g. passport, driving licence) and documents worth money (e.g. securities, bills of exchange, passbooks, vouchers, entrance tickets, rail/bus/air tickets)
- firearms and parts of arms within the meaning of section 1 and subsequent sections of the Austrian Arms Act (“Waffengesetz”)
- all kinds of waste, problematic or hazardous substances, and radioactive substances
- dangerous goods
- parcels whose content, external design, carriage or storage violates any applicable law or prohibition by the authorities. This shall also include any parcel containing items that infringe against any laws or regulations for the protection of intellectual property, including but not limited to counterfeit merchandise or unlicensed copies of products (trademark counterfeiting and piracy)
- goods or parcels the sending of which is prohibited under the applicable sanction laws, in particular due to their contents, the consignee or due to the country of origin or destination. Sanction laws shall be deemed to include any and all laws, rules, regulations, and sanction measures (trade restrictions) imposed on any countries, persons/groups of persons, or business entities, including those imposed by the United Nations, the European Union and EU member states.
- parcels with mandatory marking/labelling requirements which are not marked or labelled at all, or which are not marked or labelled correctly or sufficiently
- tobacco products and liquor
- personal effects and goods imported or exported with ATA carnet
- tires when the country of destination is Sweden
- from transportation as air Cargo: prohibited articles according to Regulation (EC) No. 300/2008 dated March 11, 2008 and its implementing rules as amended from time to time.

Transportation exclusions according to the Special Terms and Conditions of GLS Austria apply. These can be seen and downloaded on gls-group.com or be sent upon request.

Goods additionally excluded from shipment to customs destinations

HS code	Excluded goods
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
2203 - 2208	Beer made from malt, sparkling wine, wine, grape must, flavored wine, other fermented beverages (cider, perry, mead, and sake—not vinegar), ethyl alcohol, and spirits; Ethyl alcohol, spirits, liqueurs, and other alcoholic beverages (whiskey, rum, gin, vodka)
24	Tobacco and manufactured tobacco substitutes
25	Salt; sulphur; earths and stone; plastering materials, lime and cement
26	Ore, slag, ash
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
3001000000-3004000000	Glands and organs, human blood and medicaments
3401000000-3403999999	Various soaps and lubricating preparations
3701000000	Photographic plates
3703000000-3704999999	Photographic paper and photographic plates
31	Fertilisers
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
35	Albuminoidal substances; modified starches; glues; enzymes
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
38	Miscellaneous chemical products
41	Raw hides and skins (other than furskins) and leather
43	Furskins and artificial fur; manufactures thereof
44	Wood and articles of wood; wood charcoal
4501000000-4501999999	Natural cork
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
7101000000-7102999999	Pearls and diamonds
7112000000-7118999999	Waste scrap of precious metals or stones, Jewellery, Goldsmiths' and Silversmiths' wares and other articles

Export checklist:
Worldwide shipment (1)

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Deviating weight limit	Possible Incoterms
Australia	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to AUD 1,000 per shipment possible	30 kg	10, 20, 50
Bangladesh	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to USD 100 / 5 kg per shipment possible	30 kg	10, 20, 50
Brazil	Indication of country of origin	Crystals, letters, porcelain, ground-nuts	Import licence for textiles must be obtained by importer from USDA		40, 50
Canada	Indication of country of origin	Products manufactured in prisons, ivory, restrictions on products from Liberia	For CDs, cosmetics, leather products: CITES certificate required. For medical equipment, medicines, musical instruments, office supplies, aircraft parts, computer parts, electronic spare parts, machine parts, sporting goods, textiles, toys and mobile phones, additional documentation is required.		10, 20, 50
China	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to CNY 5,000 per shipment possible	40 kg	10, 20, 50
Hong Kong	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Kein Einfuhrzoll zu entrichten	40 kg	10, 20, 50
India	Indication of country of origin	Passports, used goods, plant seeds, baby gender tests, chemicals, electronic devices, medicine (certain types), magnets, powders, wire, liquids in any form	GSTN and IEC code of the consignee must be stated on the invoice; for private consignees Aadhaar or PAN card number is required. Pro forma invoice above €1,000 not permitted. For multi-parcel shipments, an itemized list must be attached to the invoice indicating which goods are in which parcel. Excluded: goods intended for re-export from India.		10, 20, 40, 50
Indonesia	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to USD 1,500 / 30 kg per shipment possible	40 kg	10, 20, 50

Export checklist: Worldwide shipment (2)

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Deviating weight limit	Possible Incoterms
Israel	Declaration of origin < € 6,000; EUR.1 ≥ € 6,000	Precious metals, stones, jewellery, ore samples	Import licences required for: devices of all kinds, medicines, medical equipment, electrical parts, aircraft parts, sporting goods, toys, mobile phones. Certificates required for leather and textiles (sometimes additional import licences). DVDs, CDs must include an appropriate declaration on the invoice.		40, 50
Japan	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to JPY 10,000 / 25 kg per shipment possible	40 kg	10, 20, 50
Macao	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	No import duty payable	40 kg	10, 20, 50
Malaysia	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to 500 MYR per shipment possible	40 kg	10, 20, 50
Nepal	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to 200 USD per shipment possible	40 kg	10, 20, 50
New Zealand	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to 1,000 NZD per shipment possible	30 kg	10, 20, 50
Philippines	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to 50,000 PHP per shipment possible	30 kg	10, 20, 50

Export checklist: Worldwide shipment (3)

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Deviating weight limit	Possible Incoterms
Singapore	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to 400 SGD per shipment possible	40 kg	10, 20, 50
South Africa	Declaration of origin < € 6,000; EUR.1 ≥ € 6,000	Furniture, passports, furs	For all kinds of devices, the consig-nee must provide a corresponding declaration. Import licenses are required for medicines, textiles, newspapers, computer parts as well as electronic components. For software and textiles, appropriate details must be noted on the com-mercial invoice		10, 50
South Korea	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to 150 USD per shipment pos-sible	40 kg	10, 20, 50
Taiwan	Indication of country of origin	Soil samples, communist material, shackles, stamps, seeds	Import licenses required for de-vices, books, CDs, DVDs, cosmetics, magazines from China, manuals, medical equipment, medicine (with additional restrictions), stationery, computer parts, textiles, toys from China.		10, 50
Thailand	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to 40,000 THB per shipment possible	40 kg	10, 20, 50
United Arab Emirates	Indication of country of origin	Radar detectors, restrictions on elec-tronic items	Import licenses are required for books, cameras, CDs, cosmetics, DVDs, medicaments, medicine, medical devices and articles, newspapers, aircraft parts, compu-ter parts, electronic items, machi-nery parts, photos, mobile phones		10, 40, 50
USA	Indication of country of origin	Excluded customs tariff numbers: starting with 25..., 32..., 3301..., 3304..., 3305..., 3306..., 3307..., 34..., 37..., 4203..., 4205	Due to inconsistent customs policy decisions, changes may occur at any time.	40 kg	10, 20

Export checklist: Worldwide shipment (4)

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Deviating weight limit	Possible Incoterms
Vietnam	Indication of country of origin	Excluded customs tariff numbers: 82089000; 82081000. Liquids and powders: only with MSDS (Material Safety Data Sheet) and Non-DG letter (confirmation that the goods are non-dangerous).	Incoterm 50: up to 1,000,000 VND/10 kg per shipment possible	40 kg	10, 20, 50
Rest of the World	For further information, please contact your GLS representative.				

Useful links

Website	URL
Export procedure	https://www.bmf.gv.at/themen/zoll/ueberfuehrung-in-ein-zollverfahren/ausfuhrverfahren.html
EORI numbers	https://www.bmf.gv.at/themen/zoll/fuer-unternehmen/eori-registrierung.html
Austrian customs	https://www.bmf.gv.at/themen/zoll.html
Customs clearance in Asia	https://www.sf-international.com/cn/en/support/customsClearance/customsRequirements
Customs tariff numbers	https://www.tariffnumber.com/