

To send goods to the UK, you need to be registered as an exporter with the Danish Business Authority. It's also a good idea to be importer registered so you can get parcels returned from the UK.

GLS only does standard customs clearance, which means we cannot handle returns, complaints and goods for repair, duty and VAT will always be charged on these types of goods in the UK.

Export invoice requirements

The information below must be included in the invoice to the UK for the goods to be shipped to the UK:

Business customers (B2B)

- Sender information (name, address, CVR no. etc.)
- The importer/recipient (name, address, GBVAT number, GBEORI number and email)
- Date and invoice number (pro forma invoice not allowed)
- Tariff number and product description
- Country of production/country of origin per tariff code
- Value per customs tariff number (value can never be 0)
- Currency
- Weight per customs tariff number
- Number per tariff item
- Aggregation per tariff/country of production - amount and quantity
- GLS parcel numbers
- If the goods originate in the EU and/or TR, add origin declaration:
"The exporter of the products covered by this document (customs authorization no. DKREXXXXXXXXXX/DKXXXXXXXXXXXX) declares that, except where otherwise clearly indicated, these products are of EU/TR (name of the country of origin) preferential origin".

- If the value of EU/TR goods is more than DKK 45,600 the DKREX number must be filled in to avoid paying customs duties.

Consumer (B2C) value over 135 GBP

- Requires the same information as above, but GBVAT number and GBEORI number are not required

Consumer (B2C) value below 135 GB

- Requires the same information as above. Here it is important to state the GBVAT number. (It will typically be the Danish exporter who is registered with a VAT number in the UK and therefore the Danish exporter who must pay the UK customs and VAT)

Collective customs clearance

If you want consolidated customs clearance in the UK, a consolidated invoice must be created that contains the above information. In addition, an overview must be shown either on the collective invoice or on a separate list indicating a consolidation per customs tariff number/type of goods for each country of origin/country of production. For each customs tariff number/type of goods per country of origin - number of units, weight and value must be stated.



Channel Islands (Guernsey, Jersey, Alderney)

Parcels to the Channel Islands must NOT be part of a consolidated invoice to the UK. The customs invoice must be issued to a UK importer. The customs invoice must NOT be issued to the Channel Islands. The invoice must state the delivery address in the Channel Islands.

When the goods enter the UK, UK customs duty and VAT are calculated on the goods, the UK duty and VAT is always charged back to the Danish exporter.

When the goods arrive in the Channel Islands, customs duties and VAT are calculated according to Channel Islands regulations and charged to the recipient in the Channel Islands.

Northern Ireland and Ireland

Full customs information is not required for Northern Ireland and Ireland. Therefore, parcels to Northern Ireland and Ireland must NOT be part of a consolidated invoice to Great Britain.

Exports

As an "approved exporter" with SKAT, you as the sender can make the export yourself. If you have not done the export yourself, GLS will do it for you for a fee. For shipments with a value of less than DKK 7,500 an export is not necessary.

Proforma invoice to the UK

If you use a pro forma invoice, the reason must be added to the pro forma invoice. The reason can be e.g. samples. Pro forma invoices can only be used in cases where the recipient does not have to pay for the item. The value on the pro forma invoice must be the cost price of the goods (the value must not

be 0). As GLS only does standard customs clearance, duty and VAT will be charged on the goods in the UK in all cases.

Parcels from bonded warehouse

There are special rules for parcels from bonded warehouses (T-1 goods). A pre-notification must be made to SKAT before the parcels can leave the bonded warehouse. This notification must be made to SKAT an agreed number of hours before GLS picks up the parcels. The number of hours depends on which authorization the sender has with SKAT. GLS must be informed of this, as SKAT must give permission before GLS picks up the parcels.

Customs papers

Customs papers must be sent to GLS no later than the same time as the parcel is picked up. Customs papers must not be attached to the parcels, but sent to export@gl-denmark.com.

Remember that all package numbers must appear on the documents.

The subject field of the email must contain England or United Kingdom.

If GLS has not received customs documents by the same day as the parcels are shipped, additional costs may apply.

Postponed VAT accounting (PVA)

Postponed VAT accounting means that our partner in the UK can interpret the goods to the importer's PVA account (importer's EORI number) and the VAT is settled via their VAT accounts in the UK.

If an importer wishes to use PVA in the UK, a POA Instruction Authority form must be completed and signed. The form should



be sent to export@gl-s-denmark.com. The signed and completed form should be sent to powerofatthorney@gl-s-international.net and to export@gl-s-denmark.com.

Deferment Account (DAN account)

For exporters who regularly export to the UK, we recommend that importers in the UK set up a Deferment Account. This is similar to a customs credit, which allows our partner to clear the goods into the importer's Deferment Account and therefore does not need to send an invoice to the importer. The application for a Deferment Account is submitted to HMRC, who must approve the account/credit. It is important that a POA Instruction Authority form is completed and signed. The form can be submitted by contacting export@gl-s-denmark.com. The signed and completed form should be sent to powerofatthorney@gl-s-international.net and to export@gl-s-denmark.com.

REX number

It can be a good idea for you as an exporter to have a REX number if you export to the UK. You apply for a REX number on the EU Customs Trader Portal. The advantage of a REX number is that your importer in the UK can avoid paying customs duties on your goods if they originate in the EU. A REX number is only required for shipments over Euro 6000. The REX number is applied to the invoice under the export declaration.

Permission for GLS's partner to interpret for the importer

If the importer has DAN or CASH, the importer must confirm in CDS that GLS' partner in

this case Customs Clearance Ltd (CCL) must interpret for them.

Here is the link to where to register. Link: <https://www.tax.service.gov.uk/customs/payment-records> Your customs financial accounts - View your customs financial accounts - GOV.UK ([tax.service.gov.uk](https://www.tax.service.gov.uk))

It is the CCL EORI number that needs to be registered.

Valid and correct GBVAT and GBEORI

It is important that a valid and correct GBVAT and GBEORI number is provided on the customs invoice. If the GBVAT or GBEORI number provided on the customs invoice is not valid, duty and VAT will be charged back to the Danish shipper. If an incorrect GBVAT and GBEORI number is provided so that customs clearance in the UK is not possible, additional costs must be expected.

Unpaid VAT and Duty

If the importer in the UK does not pay the calculated customs duty and VAT to our customs clearance partner in the UK, VAT and Duty will be re-invoiced to the Danish shipper. In general, it is important that you as the sender know how the importer in England is registered. You must also ensure that GLS has valid and correct information when shipping from Denmark.

If you have any questions, feel free to contact us at
export@gl-s-denmark.com eller telefon 76 33 12 79

