

YOUR "TIME DEFINITE" AND "DAY DEFINITE" SHIPMENTS SMOOTHLY THROUGH CUSTOMS



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CHOOSE WHEN YOUR SHIPMENT WILL ARRIVE

With DHL Express, you are choosing the number one express transport provider. But you also have an excellent partner in DHL for your overland or seaborne freight traffic. Because DHL provides you with a total solution for all your needs in the area of express services, air and seaborne freight, road haulage, contract logistics solutions and international postal services. DHL always finds the best route for you.

At DHL Express, you choose when you would like your express shipment to arrive. DHL Express has a wide selection of services to suit your needs.

Time Definite

For your time-critical shipments that must arrive at their destination quickly, choose from several delivery times: before 9:00 a.m., before 12:00 noon or before the end of the working day.

Day Definite

We also have a solution for your shipments that must be delivered on the agreed-upon day in the Benelux or the rest of Europe. Reliable and easy.

The information in this guide will help you to get your Time Definite and Day Definite shipments smoothly through customs.

More information?

Questions about one of our services? Have a look at www.dhl.be or call our customer service department: 02-715 50 50. The DHL Express staff will be happy to help you. 24 hours a day, 7 days a week.

CUSTOMS OBLIGATION

WHY AND WHEN?



Your urgent shipments quickly through customs

With DHL Express you can quickly and easily send dutiable shipments to more than two hundred countries. Without hassle and without delay. You can count on prompt processing by customs anywhere in the world.

A world of experience in express transport

The many years of expertise of DHL, our excellent local contacts with customs offices and our own customs specialists ensure that each shipment goes through customs “express”. The result? Quick and reliable transit times throughout the world.

Why must goods be declared with customs?

Customs plays an important role in the worldwide import and export of goods. It monitors the goods that enter and leave our country with respect to taxes, safety,

public health and environment. Import duties protect the European market. This brochure contains useful tips, guidelines and useful addresses to help goods flow as smoothly as possible.

When is your shipment subject to customs and when not?

Generally, goods are dutiable and documents are not. Note: the definition of “dutiable” differs from country to country. In the Bahamas, a photo is a document and thus is not dutiable, whereas in Argentina this very same photo is a dutiable shipment. In case of doubt, it is best to first call our customer service department: 02-715 50 50.

CUSTOMS TERRITORIES WITHIN THE EU

All countries outside the EU are of course customs territories. In principle, there is free trade between EU countries, thus no customs duties. In this case, you only need a fully completed waybill. Important exception: if an item comes from a non-EU country and is "in transit" between EU countries, it is still dutiable.

EU countries with free trade in principle

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

As of 01/07/2013 Croatia will be a member of the European Union.

There are, however, also exception territories within the EU where your shipments are dutiable.

Exception territories within the EU

1. Aland-ahvenanmaa (Finland)
2. Andorra
3. Athos (Greece)
4. British Overseas Territories (United Kingdom)
5. Buesingen (Germany)
6. Campione d'Italia (Italy)
7. Canary Islands (Tenerife, Gran Canaria, etc.) (Spain)
8. Ceuta (Spain)
9. Channel Islands (Guernsey, Jersey) (United Kingdom)
10. Dutch Overseas Territories
11. Faeroe Islands (Denmark)
12. France: destinations with a postal code higher than 96000: Guadeloupe, Ile Maurice, Ile Mayotte, Martinique, Réunion, etc.
13. Gibraltar (United Kingdom)
14. Greenland (Denmark)
15. Helgoland (Germany)
16. Iceland
17. Liechtenstein
18. Livigno (Italy)
19. Melilla (Spain)
20. San Marino (Italy)
21. Vatican City (Italy)

WHAT MUST BE DECLARED WHEN IMPORTING FROM OUTSIDE THE EU?

Are you importing goods from a non-EU country with a value of more than 22 euro? Then we have to submit a PLCE declaration with customs. Depending on the content, your shipment can also be subject to VAT on the import, or to import or excise duties. This general rule also applies to parcels that you order via the Internet. The value limit of 22 euro does **not** apply to goods subject to excise duty such as tobacco or alcoholic drinks: these must always be declared, regardless of their value.

Shipments with a value up to 45 euro are exempted when private individuals send these to private individuals in Belgium as a gift. Are the private shipments worth more than 45 euro? Then the import duties and VAT on the import must be collected on the total value of the shipment. And here again, goods subject to excise duties such as tobacco and alcohol are excluded from the 45 euro exemption.

VAT on the import and the import duties are not only calculated on the value of the goods, but also on the **value of the transport**. If these values are not known at the time

of import, the **normal DHL rates** for the same route and for the same type of shipment apply.

How do the customs authorities calculate import duties?

The value of the goods + the value of the transport to the border of the EU indicates the statistical value. Up to a value of 150 euros you don't have to pay import duties. The percentage of duties depends on the type of goods and the applicable customs tariff code.

How do the customs authorities calculate VAT on the import?

The standard for the levy is the statistical value + extra costs (transport, insurance, etc...) + the charged import duties. The sum of these amounts is used to calculate the VAT at the applicable rate (6 % or 21 %).

For your Time Definite and Day Definite imports DHL pays the VAT & duties in advance. For this service we charge you a 2% administration fee with a minimum of 10 euro.

For more information:

<http://fiscus.fgov.be>
<http://www.fisconet.fgov.be>
E-mail: bruduty@dhl.com



INCOTERMS®

WHO IS RESPONSIBLE FOR WHAT?

Incoterms® or international terms of delivery are international agreements defining the transport obligations, costs and risks for parties who buy and sell goods. These 3-letter rules define the rights and obligations of the seller and the buyer. The 11 Incoterms® 2010 are split into 2 groups. The first group of rules apply to any mode of transport. The second group only applies to sea and inland waterway transport.

In this guide we will only discuss the rules which apply to any mode of transport. These are:

EXW – Ex-works:

The seller makes the goods available for the buyer at its own premises or at another agreed upon location, without clearing the goods for export and without loading them on the collecting vehicle.

FCA – Free Carrier:

The seller hands over the goods, cleared for export, into the disposal of the first carrier (named by the buyer) at the named place.

CPT – Carriage Paid To:

The seller is responsible for the delivery of the goods to the named carrier and must pay the costs for the transport to the named destination. Costs and risks transfer to the buyer upon handing goods over to the named carrier at the named destination.

CIP – Carriage and Insurance Paid to:

The responsibilities are the same as with CPT, but here the seller also needs to close an insurance to cover the risk of any loss or damage of the goods during transport.

DAT – Delivered At Terminal:

The seller pays for carriage to the terminal or quay of the named destination, except for costs related to import clearance, and assumes all risks up to the point that the goods are unloaded at the terminal or quay of the named destination.

DAP – Delivered At Place:

Seller pays for carriage to the named destination and assumes all risks prior to the point that the goods are ready for unloading by the buyer on the incoming mode of transport. The buyer is responsible for import clearance and pays all duties, taxes and other import related costs,

DDP – Delivery Duty Paid:

The seller is responsible for delivering the goods to the buyer at the named destination, cleared for import and ready to be unloaded.

As Incoterms® are agreements between the seller and the buyer of the goods, they will have no bearing on the carrier of the goods.



DHL Express always delivers your goods door to door. Thus the Incoterms® you choose for your transport will have no effect on the way DHL will invoice you. Regardless of the Incoterms® you have agreed with the buyer or seller of the goods, you as the shipper can decide who will be charged with the transport costs and who will pay the VAT and import duties.

You can use our Import Services (DHL IMPORT EXPRESS 9:00, DHL IMPORT EXPRESS 12:00,

DHL IMPORT EXPRESS WORLDWIDE or DHL IMPORT ECONOMY SELECT) if you want the transport costs to be paid by the consignee or a third party.

For the payment of VAT and import duties you can choose from one of the DHL Billing Services. Without special instructions from your part, we will apply DTU (Duties and Taxes Unpaid). This means that the VAT and import duties will be charged to the receiver. These DHL Billing services are not related to the Incoterms.

Below table gives you an overview of the different incoterms.

| Terms of delivery | | | |
|---|--|--|--|
| Incoterm | Description | Shipper pays | Receiver pays ¹ |
| EXW – Ex Works | Receiver pays all costs from factory to destination | | Transport costs, duties, VAT and customs clearance |
| FCA – Free Carrier [name destination] | Freight paid to handover to chosen carrier | Transport costs to destination of chosen carrier | Depending on chosen carrier |
| CPT – Carriage Paid To [name destination] | Freight paid to destination | Transport costs | Duties, VAT and customs clearance |
| CIP – Carriage and Insurance Paid To [name destination] | Freight and insurance paid to destination | Transport costs and insurance | Duties, VAT and customs clearance |
| DAT – Delivered At Terminal [name terminal or quay] | Freight paid to terminal (or quay) in country of destination, no customs clearance | Transport costs to terminal/quay of destination | Local transport costs, duties, VAT and customs clearance |
| DAP – Delivered At Place [name destination] | Freight paid to named destination, | Transport costs no customs clearance | Duties, VAT and customs clearance |
| DDP – Delivered Duty Paid [name destination] | Freight paid to destination, including customs clearance, duties and VAT | Transport costs, customs clearance, duties and VAT | |

¹ These options do not relieve the sender of its obligation to pay the costs indicated if the receiver defaults in payment.

DHL BILLING SERVICES

Invoicing of import duties and VAT by DHL

When sending a dutiable Time Definite or Day Definite shipment the receiver normally pays import duties and VAT. You as shipper are charged no extra costs. Everything is included in your rates.

DHL Express uses DTU (Duties & Taxes Unpaid) as a default billing service. In this case the receiver will get an invoice for the duties and taxes that DHL has paid on his behalf at destination. How much the receiver must pay depends on various factors: the destination, the type of goods, the value and the weight. Sometimes the receiver has arranged for clearance with its own customs house. At the request of the receiver, DHL then transfers the shipment to this customs house. If there are costs associated with transferring the shipment, the amounts are never high. The receiver's customs house then pays the import duties and VAT, and also handles the transport to the final destination. More information on the costs for the receiver can be found at www.dhl.be or can be obtained from our customer service department: 02-715 50 50.

If you would rather send your shipment without extra costs for the receiver,

choose the option "Duties & Taxes Paid": there will be no extra costs and no extra administrative formalities for your receiver. DHL Express handles all the customs formalities and even pays the import duties and VAT upfront. We invoice these costs to you one month later.

Of course, you would prefer to send gifts, promotional material or product samples without extra costs for your recipient. You can choose from three options for both Time Definite and Day Definite shipments with DHL:

Duties & Taxes Paid (DTP)

- You pay the VAT and import duties yourself, and there are no extra costs for the recipient.
- It's easy: on your waybill, tick "DTP" if you prefer to pay the VAT and import duties yourself.
- Ask your DHL Express contact person beforehand if he/she can obtain the required approvals for your shipment of both the exporting country and the importing country.

Split Duty & VAT services

- With this service, the shipper pays the import duties, and the recipient or importer pays the VAT.
- Ask your DHL Express contact person beforehand if he/she can obtain the required approvals for your shipment of both the exporting country and the importing country.
- On your waybill, tick "Other" in the field "Destination Duties/Taxes" and indicate "DVU" there.
- Your parcel must have a value of at least 500 American dollars.

Neutral Delivery (NDS)

- This service is ideal for sending shipments directly from your company to your end customer, who does not need to know the value of your shipment. DHL Express removes all customs documents before we deliver your shipment to the receiver, and the importer pays the VAT and the import duties.
- Note: the receiver and the importer or the reseller must be located in the same country.

- “Neutral Delivery” must be indicated on the sales invoice. Also indicate the names and addresses of the two most important parties (seller and importer) without indicating the delivery address.
- On your waybill, tick “Other” in the field “Destination Duties/Taxes” and indicate “NDS” there. No value may be indicated on your waybill.
- Ask your DHL Express contact person beforehand if he/she can obtain the required approvals for your shipment of both the exporting country and the importing country.

You can also choose to have the clearance costs charged to the sender, the receiver or a third party. Simply tick "Shipper", "Receiver" or "Other" in the "Destination Duties/Taxes" box on your waybill. If you choose "Other", you will also need to fill in the DHL Import account number of the other party.

| Billing services for your DHL shipments | |
|--|---|
| Name of service | Description |
| Duties & Taxes Paid (DTP) | Normally the receiver pays the import duties and VAT, but with this service you pay the import duties and VAT |
| Split Duty & VAT (DVU) | The shipper or a third party pays the import duties and the receiver pays the VAT |
| Neutral Deliveries (NDS) | DHL removes all customs documents before we deliver to the receiver. A third party pays the import duties and VAT |

Duties & Taxes Paid, Split Duty & VAT services and Neutral Delivery are only possible to certain countries. Check with your DHL Express contact person to see whether this is possible for your destination. For all of these extra Services, DHL will ask a surcharge (excluding import duties and VAT).

THE MOST COMMON CUSTOMS DOCUMENTS



To ensure that the customs formalities for import and export go smoothly, you need specific forms and documents. The following pages contain a short explanation of the most common forms. Per document, you read what it is, when you need it and how to work with it.

ELECTRONIC DECLARATION WITH PLCE (PAPERLESS CUSTOMS & EXCISE DUTIES)

Since 2007, PLCE has been in effect for submitting and processing declarations electronically.

Export

DHL will always draw up your PLCE declaration for you. If your company will be handling the declaration itself, please hand over a copy of the declaration to our courier.

Export confirmation:

In order to make your PLCE declaration valid for your VAT control, it is mandatory for the customs authorities to be able to confirm that your shipment has left the European Union. Thanks to our efficient relations with the Belgian customs authorities, your PLCE declaration will be confirmed for exit from the European Union each week electronically. This means you no longer have to worry about long waiting times for receiving your documents.

DHL is going paperless too:

Do we still need to print out and send PLCE declarations? From now on, DHL can provide all your export PLCE declarations electronically, via email or FTP. If you are interested in this service, please contact our customs department by email (bruexport@dhl.com) or by phone on 02-717 35 00.

Value limit

Express companies have to draw up an export PLCE declaration if the shipment value exceeds 1,000 euros. For shipments with a value up to 1,000 euros, registration in the administration is sufficient and no export declaration is needed.

More information on PLCE can be found at:
www.plda.fgov.be

Safety & Security

ECS (Export Control System) – ICS (Import Control System)

Before departure or arrival of your shipment, the customs authorities will already request extra documents in order to be able to perform a risk analysis. DHL strives to achieve a high level of quality in these documents in order to reduce the chances of a physical inspection of your shipment.

Economic Operator Registration

EORI (Economic Operator Registration and Identification)

All market participants for whom DHL draws up declarations (import and export), must be identified by an EORI-number. If you have not yet done so, please follow the procedures as described on the following web page:
<http://fiscus.fgov.be/interfdanl/nl/enterprises/eori.htm>
<http://fiscus.fgov.be/interfdanl/fr/enterprises/eori.htm>

COMMERCIAL OR PRO FORMA INVOICE WITH YOUR SHIPMENT?

All your dutiable shipments (non-documents) being sent outside the European Union must be accompanied by a commercial or pro forma invoice, in duplicate.

- If it concerns a commercial shipment with sales value, you need a commercial invoice.
- If it concerns a non-commercial shipment (not for trade), such as a personal gift, a sample or a defective component, a pro forma invoice is often sufficient. However, this differs from country to country (example Turkey: commercial invoice is always required). Thus, for some destinations, you always need a commercial invoice, even for samples, gifts or other non-commercial goods. For more information, visit our website www.dhl.be or contact our customer service department: 02-715 50 50.

An invoice should include the detailed description of the goods, the value (never enter 0), the terms of delivery and the parties involved (shipper and receiver).

It is important for customs that the invoice is legible (thus not handwritten) and filled out completely in English. Some countries have specific requirements concerning the contents of your invoice. Information on the customs regulations per country can be found at the DHL web page: Customs support. There you can also find a tool to create your commercial or pro forma invoice online.



HOW TO FILL IN A COMMERCIAL OR PRO FORMA INVOICE?

All dutiable shipments sent through DHL need to be accompanied by an invoice.

Visit www.dhl.be and navigate to Express / Shipping / Customs Support / Customs Paperwork.

Below is a detailed step-by-step guide to help you complete a pro forma invoice correctly.

On our website you will find an easy-to-use online tool to generate a correct commercial or pro forma invoice.

Need help?

Call our customer service department on 02-715 50 50.

| Pro forma Invoice | | | | | | |
|------------------------|-------------------|-------------------------------|----------------------------|-------------|------------|----------|
| Sender: | | | Recipient: | | | |
| Phone Number: | | | | | | |
| Invoice Date: | | | Invoice Number: | | | |
| DHL Waybill Number: | | | Sender's Reference: | | | |
| Carrier: | | | Recipient's Reference: | | | |
| VAT number: | | | | | | |
| Quantity | Country of Origin | Clear description of Contents | Harmonised Code (optional) | Unit Weight | Unit Value | SubTotal |
| | | | | | | |
| Total Net Weight: | | Total Declared Value: | | | | |
| Total Gross Weight: | | Freight & Insurance Charges: | | | | |
| Total Shipment Pieces: | | Other Charges: | | | | |
| Currency Code: | | Total Invoice Amount: | | | | |
| Type of Export: | | | Terms of Trade: | | | |
| Reason for Export: | | | | | | |
| General Notes: | | | | | | |

The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of (country) 'preferential origin.

I / We hereby certify that the information on this invoice is true and correct and that the contents of this shipment are as stated above.

Name:

Position in Company:

Company Stamp:

Signature:

To help you to complete a commercial of pro forma invoice correctly, we have created some useful tips:

Company Letterhead

Print your invoice on your official company letterhead. This does not apply to private shippers.

Sender's Name and Address

Enter company name, name of the contact person and address information as completely as possible. Be sure to fill in the telephone number for use in case of emergencies. Always indicate the sender's VAT number (if the sender is a private individual, please mention clearly).

Receiver's Name and Address

Here fill in as completely as possible the name and address information for the receiver. Be sure to fill in the name of the contact person, the telephone number, the postal code and the destination country as indicated on the waybill. If you know the VAT number of the receiver, fill this in as well.

Waybill number

Indicate the waybill number for the shipment.

Invoice

Enter the invoice number and the type of invoice (commercial or pro forma). A pro forma invoice is used for shipments without commercial value, except in the case of specific countries. Call our customer service department concerning these exceptions: 02-715 50 50.

Terms of delivery

- EXW - Ex Works
- FCA - Free Carrier
- CPT - Carriage Paid To
- CIP - Carriage and Insurance Paid To
- DAT - Delivered At Terminal
- DAP - Delivered At Place
- DDP - Delivered Duty Paid

Type of export

- Permanent
- Temporary
- Re-export

Reason for export

- As a sample
- As a gift
- For intercompany use
- For sale
- For temporary export, e.g. for repair, demonstration, testing, re-exportation after temporary import.

Detailed invoice information

Here indicate as completely as possible the type of goods, the number of pieces per item, the value per piece and the total value and weight of each item. Also indicate the currency unit. The value of the shipment may never be 0 euro. Always enter the real value of the goods to avoid the risk of delays or fines. The information provided must be accurate. Avoid descriptions using only general terms such as gift or product, or only using article numbers or codes. In the appendix on page 34 you will find an alphabetic list of all goods descriptions.

Customs Commodity Code

Enter the customs commodity code for each item. Note that the first six digits of the code are global standard; the remaining numbers are country specific. If you should have questions about this topic, feel free to contact our DHL Customs Export department: 02-717 35 00 or bruexport@dhl.com.

Country of origin

Enter the country of origin for each item. The country of origin of the goods is the country where the item was produced, not the country where it was purchased. The country of origin is usually indicated on the product ("made in").

Visit www.dhl.be and navigate to *Express/Shipping/Customs Support/Customs Paperwork*.

ATR CERTIFICATE FOR A PREFERENTIAL RATE OF IMPORT DUTIES IN TURKEY

An ATR certificate can result in the customs office charging you or the receiver of your Time Definite and Day Definite shipments a lower tariff or even nothing for import duties. This also applies to shipments sent from Turkey to EU member states. And in case of a textile shipment within the framework of the multifibre arrangement, the ATR certificate can also serve as certificate of origin.

DHL offers you an extra service to automatically submit an ATR certificate and have it initialled as approved by local customs for each shipment to Turkey with an invoice value of 25 euro or higher. Note: No ATR certificate is established if there are no import duties to pay in Turkey.

DHL Express extra service

We offer you the ATR certificate free of charge.



LESS OR NO IMPORT DUTIES WITH EUR1 CERTIFICATE

For export to certain countries outside the EU, a document of origin is required. Usually a Certificate of Origin is used for this. For countries with which the EU has concluded trade agreements, you use an EUR1 certificate. This document entitles you to a lower or nil rate of import duties on your goods. The required customs documents differ per product and destination country. By default, products must be accompanied by a sales invoice and a transport document.

For countries that have concluded a trade agreement with the EU, your EUR1 certificate also counts as a Certificate of Origin. The most important territories with which such an agreement exists are:

- EFTA countries (Switzerland, Iceland, Norway, Liechtenstein)
- Maghreb countries (Morocco, Tunisia, Algeria)
- Mashriq countries (Egypt, Lebanon, Jordan, Syria)
- Andorra, Ceuta and Melilla, Faroe Islands
- Balkan Peninsula (Albania, Croatia, Macedonia, Serbia, Montenegro, Bosnia and Herzegovina)
- Chile, South-Africa, Mexico
- PLO, Moldavia, Korea, Israel

In these countries, the receiver of your shipment will ask you to prepare a EUR1 certificate so that he will have to pay little or no import duties to customs. Especially in countries with high import duties, the discount on or exemption from import duties can be a considerable advantage for the receiver of your goods. Please note: such a EUR1 certificate can only be obtained for goods that can be demonstrated to be of EU origin.

How to obtain a EUR1 certificate?

Chambers of Commerce and Industry or a local customs office can provide you with a blank certificate. This consists of two documents:

- An application for the issuing of the certificate
- The certificate itself.

Make sure to fill out the two documents completely, and include the date, your signature and your company stamp on both the front and backside. Then give the two documents to the DHL courier collecting your shipment.

You can have the document initialled as approved by the customs office yourself. Or DHL can do it for you.

Note: when you have a EUR1 certificate initialled as approved by DHL, include with your certificate all possible supporting documentation from which customs can deduce that the goods are of EU origin: sales invoices, statements of delivery, etc. The sender bears full responsibility for this certificate. That is why DHL will NEVER sign a EUR1 certificate itself.

Up to specific value limits, the origin can be verified via a declaration of origin on the commercial or pro forma invoice: in this case, a EUR1 certificate is not needed. These value limits, however, differ according to destination country.

T1/TRANSIT DOCUMENT (NCTS) FOR GOODS WITHOUT DECLARATION

The T1/Transit Document (NCTS) is a customs document for goods that have not yet been brought into free circulation within the EU.

You need a T1/Transit document (NCTS) for:

- Dutiable shipments that enter the EU and for which you do not yet know whether the goods will remain on EU territory
- Dutiable shipments that enter the EU for customs storage
- Outgoing dutiable shipments you are sending from your customs storage.

For incoming shipments, DHL can prepare the T1/Transit document (NCTS) for you for the transport of the goods to you or your customs forwarding agent. In this case, please inform our clearance department beforehand. Call DHL Customs on 02-717 35 01.

Your company or your customs agency will receive a message from DHL with a copy of the T1 so that the clearance of this Transit document can be prepared.

If the T1 document is not cleared on time, our department will contact you or your customs agency.

For outgoing shipments, you or your customs forwarding agent must prepare the document yourselves. In this case, indicate on your waybill that it concerns T1/Goods in transit in the “Full Description of Contents” field. Hand over your waybill, the invoice and the T1/Transit document to your courier. **And never attach the T1/Transit document to the parcel itself.**

TEMPORARY IMPORT

Temporary import is an arrangement with the customs office which enables you to temporarily import goods without payment of duties and taxes in order to re-export them afterwards.

This arrangement prevents you from having to pay import duties. The most common examples are:

- Goods for repair
- Exhibition goods
- Demonstration goods.

Ask your supplier (shipper in country of origin) to clearly indicate on the invoice and on the waybill that it concerns temporary import. DHL will then contact you and prepare the required documentation. Take into account, however, a possible delay and the conditions required for temporary import.

Note:

DHL will NOT draw up a temporary import if:

- There are no import duties to be paid and you have a VAT number
- The value of the goods is < 250 euros
- The shipment was sent DTP
- The contents of the shipment can NOT be identified by the customs authorities.

Each temporary import involves the necessary follow-up. If you do not re-export the shipment within the agreed period of time, a permanent import declaration will be drawn up. You will be billed for the extra administrative costs for this.

For more information about these conditions, feel free to call our customer service department: 02-715 50 50.

TEMPORARY EXPORT

Temporary export is an arrangement with the customs office for goods that you are temporarily shipping abroad.

With this arrangement, you will have to pay little or no import duties when you re-import the goods back into Belgium.

The most common forms are:

- Goods for repair (note: warranty replacement is not considered as a temporary export)
- Exhibition goods
- Demonstration goods.

Make sure that the invoice and the waybill clearly indicate that it concerns *temporary export*. DHL will then prepare the required documentation. Take into account, however, a delay of one working day (for verification of your shipment by customs) and the conditions required for

temporary export. For more information about these conditions, call our customer service department: 02-715 50 50.

Note:

Before you decide to have a temporary export drawn up, you should consider that:

- The shipment must be returned to Belgium.
- This “temporary export” will have NO impact on the customs regulations in the destination country.
- DHL does not perform temporary export for shipments of a value of < 1,000 euros.
- DHL cannot perform temporary export if the contents of the shipments can NOT be identified by the customs authorities.
- You must always list serial numbers on your invoice.

ATA CARNET FOR TEMPORARY IMPORT INTO NON-EU COUNTRIES

The ATA carnet is a standard customs document which exempts you from duties and taxes when temporarily importing goods into non-EU countries, or equivalent territories, affiliated with the ATA network, for a specific type of usage.

In which situations do you need an ATA carnet?

- **Fairs, exhibitions and similar events**
Goods intended for showing, demonstration or use at exhibitions, fairs, congresses or similar events
- **Business samples**
Goods that represent a specific type of already produced goods or models of goods that have not yet been produced
- **Professional material**
Goods that you need for your occupation, profession or company in order to perform specific work in the importing country.

What to do?

Before making a booking with DHL Express, first submit an application with the local Chamber of Commerce. As soon as the Chamber of Commerce has approved the customs document and provided you with the ATA carnet, you can have your goods picked up by DHL. Clearly indicate on your waybill that it concerns temporary export accompanied by an ATA carnet. DHL will then take all the required steps to prepare the document for customs. Take into account, however, a delay of at least one working day (for verification of your shipment by customs) and the conditions required for temporary export accompanied by an ATA carnet. For more information about these conditions, call our customer service department: 02-715 50 50.

* Attention: The ATA carnet is not accepted in all countries (e.g. Russia).



PHYTOSANITARY CERTIFICATE FOR PLANT PRODUCTS

A phytosanitary certificate is an accompanying document that indicates that the contents of your export shipment is free from diseases or pests. It is often required for the transport of plants and plant products such as seeds.

All countries wish to prevent undesirable diseases from entering. To ensure this, imported goods must be inspected for the presence of diseases or pests.

At your request, the Phytopathological Department inspects the goods you will be exporting and issues a certificate if it finds the goods to be “healthy”. At the time of the pickup you give your waybill, your invoice and your phytosanitary certificate to your courier.

A phytosanitary certificate only applies to exports. For incoming shipments for which a phytosanitary certificate is required, the costs are charged to the receiver.

Note: never attach your phytosanitary certificate to the parcel itself. The original is needed for customs clearance in the destination country.

More information can be found on www.favv.be.

DHL EXPRESS EXTRA CUSTOMS SERVICES

DHL TRADE AUTOMATION SERVICES (TAS) TO PREPARE YOUR CUSTOMS FORMALITIES ONLINE

DHL Express makes international trade and customs easier with a free tool which enables you to prepare customs formalities for 63 countries and for almost ninety percent of world trade.

Worldwide trade without borders

Laws, procedures and regulations differ from country to country. TAS allows you to centralise, automate and simplify your import and export formalities. Get greater insight into the total costs of your shipment: not only the DHL transport costs, but also the costs for customs, duties and taxes. Win time, control and accuracy.

More services close at hand

DHL Trade Automation Services is a user-friendly web application that provides quality information via a consistent interface.

There are six Trade Automation Services online:

- **Landed Cost Calculator** provides an estimate of excise duties, taxes and other import fees so you know the total cost of your shipment upfront.
- **Product Compliance** ensures your shipment complies with the import and export regulations for each country.
- **Comparison Landed Costs/Product Compliance** to compare costs and compliance rules for a maximum of five exporting countries.

- **Trade Documentation** prepares the documents you need for international trade, logistics and customs transactions. They can be printed in a single click.
- **Interactive Commodity Code Classification** finds HS/HTC and ECN codes for quick and accurate product classification.
- **Restricted Party Screening** checks sender and receiver data and compares it with a black list drawn up by governments and international authorities. This shows you which restrictions apply to which products for each country. Thus, your shipment is less likely to be delayed by customs. You also receive embargo information: which customers can or cannot receive goods?

In a nutshell: with access to millions of trade regulations, DHL Trade Automation Services give all the information you need to fully and accurately complete the paperwork related to customs formalities, to estimate *landed cost* and to bring your goods to market more efficiently and profitably.

TAS is available free of charge at www.dhl.be.

CUSTOMS SERVICES

Separate clearance authorisation services

For all situations in which the standard operating procedure for import does not work, DHL Express has developed special clearance services. These concern multi-line entry clearance with different tariff codes or countries of origin, storage of your shipment and

clearance authorisation. We also handle supplementary customs documents, rectifications after clearance, and draw up documents for your transit shipments. All services to ensure that you receive your import shipments even quicker. For some of these services DHL will invoice a surcharge.

Outbound - Customs Services

| Name of service | Description |
|-------------------------------|-------------|
| Temporary export Re-export | See page 21 |
| ATA carnet | See page 21 |

Inbound - Customs Services

| Name of service | Description |
|-----------------------------|-------------------------------------|
| Multi-line entry clearance | Multi-line clearance |
| Storage | Storage |
| Clearance authorisation | Authorisation for clearance |
| Document handling | Processing of documents, ATA carnet |
| Post-clearance modification | Modifications after clearance |
| Transit shipping | See page 20 |





STRICTER REQUIREMENTS FOR SENDING FOOD PRODUCTS TO THE



In the wake of the attacks on the 11th of September 2001 in New York, the US introduced a law designed to protect Americans against bio-terrorism in the food industry. This has resulted in stricter control by the American Food & Drug Administration on the import of food products and additives for human and animal consumption. An overview of the extra requirements.

In order to export food or additives to the US, a company must be registered with the Food & Drug Administration (FDA). This registration is once-only, free of charge and can easily be done on the FDA website (www.fda.gov).

The recipient of the foodstuffs or additives must also be registered with the FDA.

In addition, all foodstuffs for import into the US must be registered beforehand with the FDA. This “*prior notice*”

must be given six to eight hours, up to a maximum of five days, beforehand. The customer (i.e. the shipper) must take care of the *prior notice* via the website www.fda.gov. You will be given a PIN code, and you must print the confirmation and add this to the other required documents to be sent with your shipment as proof of registration.

Exempted articles – Personal shipments of foodstuffs are exempted from the stricter FDA requirements. These concern non-commercial shipments between individuals.

A few examples:

- Foodstuffs that a tourist purchases and personally sends to his or her address in the US
- Gifts purchased from a company, but sent by the buyer
- Foodstuffs transported in a briefcase.

Shipments by a retailer or wholesaler to a private address are not exempted. Thus, *prior notice* is required for this type of shipment (see also below under “gift baskets”).

Samples – Food samples which are not intended for consumption do require prior notice. Samples include shipments that are clearly described as samples, intended for food producers or test labs. Shipments of samples to retailers or individual consumers are not included here. These articles used to be exempted from *prior notice*, but this exemption no longer applies.

Gift baskets – Or gift packages purchased or obtained by an individual that he imports or presents for import for non-business reasons. The policy for this type of shipment applies regardless of whether it comes from a commercial or a non-commercial shipper. The FDA regards gift packages as foodstuffs as described in the FDA Product Code 37Y--01 (human food) or FDA Product Code 72E--99 (animal food). Consequently, these shipments require *prior notice*.

A few examples:

- A gift basket with fresh fruit or vegetables
- A gift box with crackers, cheese and soup in a can
- A gift basket with crackers, cheese and fresh fruit
- A wicker basket with champagne, port, whisky, smoked salmon, cheese, tea, coffee, chutney, pistachio nuts, biscuits, marmalade, honey, butter biscuits, crackers, cake, mustard, olive oil and olives
- A bag with baby clothing, bib, socks and coffee and candy for the parents, or a toy filled with hard sweets and powdered sweets

- A gift bag with an assortment of pet food such as buffalo knuckles and dog biscuits, possibly in combination with non-food articles.

PNSI – The FDA added the Prior Notice System Interface (PNSI) to its website to enable shipping through express couriers such as DHL. The modifications are intended for shippers or customers who submit their own *prior notice*. The applicant must now present the courier tracking number or his waybill number. He no longer needs to provide information on the HTS* number, the arrival airport, the flight number and the Master Waybill.

What needs to be mentioned on your invoice when shipping food to the US?

In addition to the normal invoicing requirements, the following information must also appear on your invoice:

- A detailed description of the product and the ingredients
- The quantity as indicated on the smallest packaging (for example, 1 box with 3 bottles of 40 cc each)
- A full description of the packaging (for example glass jar, can)
- State of the food (for example raw, frozen, pasteurised)
- Brands and numbers
- Producer data (with FDA number if available)
- Country of origin
- Shipper data (with FDA number if available)
- Receiver data (with FDA number if available).

* HTS = Harmonised Tariff Schedule number = Customs tariff code = Commodity Code.

EXTRA CUSTOMS VERIFICATION FOR DUAL-USE GOODS

Customs authorities apply extra controls with respect to dual-use goods. This concerns "goods for dual use": products, software and technology that can have a civil and a military use. Arms export regulations require an export license for some of these products.

European regulations

The controls on the trade of dual-use goods are regulated on a European level, more specifically with Regulation 428/2009. This regulation stipulates the different requirements and obligations you have to meet when exporting dual-use goods to a country which is not a member of the EU. The regulation also includes a list of products which are considered to be dual-use. This list of dual-use goods is updated every year. The products are split into different categories:

Dual-use goods

- Category 0: Nuclear materials, facilities and equipment
- Category 1: Special materials and related equipment
- Category 2: Materials Processing
- Category 3: Electronics
- Category 4: Computers
- Category 5: Telecommunications and "information security"
- Category 6: Sensors and lasers
- Category 7: Navigation and avionics
- Category 8: Marine
- Category 9: Aerospace and Propulsion

Trade within the EU

Dual-use items may be traded freely within the EU except for those listed in Annex IV to Regulation 428/2009, which are subject to prior authorisation and require an export licence.

EU sanctions and embargoes

In some countries restrictive measures (sanctions) are in force. See publication:

http://eeas.europa.eu/cfsp/sanctions/docs/measures_en.pdf

The export of dual-use goods to these countries will be subject to prior authorization by the relevant authorities in order to avoid any shipment delays.

If you want to ship dual-use goods, you can contact our customs department on 02-717 35 02 or by mail via bruexport@dhl.com.

More information on regulations and procedures for dual-use goods?

- Flanders region: www.vlaanderen.be/int/artikel/controle-strategische-goederen
- Walloon region: http://economie.wallonie.be/Licences_armes/Accueil.html
- Brussels Capital Region: <http://www.brussels.irisnet.be/working-and-doing-business/permits-and-licences/arms-and-dual-use-technologies>
- European Union: <http://ec.europa.eu/trade/creating-opportunities/trade-topics/dual-use/>

CUSTOMS CHECKLIST

Some recommendations

1. Always ensure that a fully completed waybill accompanies your shipment. In case of doubt, feel free to contact our customer service: 02-715 50 50.
2. Ensure that an English-language sales or pro forma invoice accompanies your dutiable shipment. In duplicate, with an original signature on each page.
3. Obtain a correct declaration of origin for the goods on the invoice. The origin is not the country of departure, but the country where the goods were produced. This is usually indicated by “made in...”. This is very important for the import duties, which you otherwise might wrongly be required to pay. See page 19 for more information.
4. Depending on the type of goods and destination, provide the required certificates, declarations and export permits. The shipper is responsible for the preparation of these documents.
5. Clearly indicate on your waybill which certificates are accompanying your shipment.
6. Never attach the supplementary documents (certificates, declarations) to the shipment itself, but give them to our courier.
7. Almost all countries require a health certificate for perishable products (bulbs, seeds). More information on this can be found on page 22.
8. Some countries require import permits from the receiver for certain goods. The required import permits differ from country to country, and are the responsibility of the receiver.
9. Before sending a shipment, always check whether sending the specific goods to the destination is allowed via DHL. Drugs, weapons, explosives, alcoholic drinks, pornography, jewellery, passports and medication are prohibited in specific countries or may absolutely not be sent via DHL. If you have questions, please call our customer service department on 02-715 50 50 or check with our Customs department on 02-717 35 00 or by email via bruexport@dhl.com.
10. Give a clear description of the goods on your invoice. Avoid using only technical terms or codes. On page 34 you will find a complete overview of all goods descriptions.
11. Always mention the real value of the goods on your invoice. Customs do not accept zero values.



CUSTOMS TERMS EXPLAINED



AEO: Authorized Economic Operator – By implementing the AEO regulation, the European Commission wants to increase safety and security control in order to guarantee the safety of people and goods. The regulation was a response to the need for securing international supply chains, the introduction of the American C-TPAT program (Customs-Trade Partnership Against Terrorism) and the development of the SAFE framework by the

World Customs Organization. The purpose of the regulation is to give economic operators a quality label or recognition on an international scale. An AEO is defined as: “a party involved in the international movement of goods in whatever function that has been approved by or on behalf of a national Customs administration as complying with WCO or equivalent supply chain security standards.

ECS: Export Control System – Information exchange system between EU member states for shipments which are presented for export. ECS is not an automated system or application, but a process which, to a large extent, is conducted in an automated way.

Excise duty: tax on the sale of goods such as alcohol, tobacco, fuel or disposable packaging, to discourage their use (as well as contribute to the treasury).

EORI: Economic Operator's Registration and Identification – The purpose of the EORI registration is to reduce the administrative burden for economic operators. Creating a single EU registration has significantly reduced the costs for economic operators that engage in customs activities.

Harmonised Commodity Description and Coding System (HS or GN code): goods code of the applicable tariff. Contains the description and coding of goods with corresponding percentages of import duties, VAT, excise duty and other levies with associated import and export regulations (instructions for certificates, permits or registration forms, both national and international).

ICS: Import Control System – For goods entering the first airport on the EU customs territory you need to submit an Entry Summary Declaration. This declaration is needed for all goods entering or transiting the EU customs territory via all modes of transport and must be submitted before the transport enters the EU territory.

Import duties (or customs duties): costs that customs charges on imported merchandise. The applicable levy is based on the value of the goods, plus the transport costs, insurance and packaging. This levy can differ according to article.

MASP: Multi Annual Strategic Plan – The European Commission has set up an ambitious Multi Annual Strategic Plan designed to automate all customs processes in Europe moving towards paperless processing by 2014. The plan applies to all declarations, the online and real-time tracking of shipment flows and the exchange of inspection results and risk analyses. The first step of this multi annual plan was the implementation of the Single Administrative Document on January 1st 2007 (=PLDA).

MRN: Movement Reference Number – The unique reference number assigned to a shipment for identification purposes. The MRN number exists in a barcode and alpha numeric version.

NCTS: New Computerized Transit System – Computer system which enables the transit of non-Community goods under customs supervision, allowing duties and taxes to be suspended whilst in procedure.

PLDA: Paperless Customs & Excise Duties – Application for the electronic submission and processing of import and export declarations.

VAT: local tax levied by the national government. VAT is calculated on CIF (Cost, Insurance and Freight), the value of the goods plus excise duties or other taxes that customs levies on these goods (for example antidumping taxes).

Waybill: waybill.

Because customs procedures and customs tariffs are constantly evolving, the content of this brochure is always subject to change.

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USEFUL LINKS WITH REGARD TO CUSTOMS

This is an overview of important services and websites offering import and export support and information on customs regulations and requirements.

DHL Customer Service:

02-715 50 50

DHL Website:

www.dhl.be

Customs support page on DHL website

http://www.dhl.be/en/express/shipping/customs_support.html

DHL Express & Customs

http://www.dhl.be/en/express/shipping/customs_support/customs_process.html

Invoice generator – free online tool on www.dhl.be to create an invoice step by step

How to complete a Pro forma Invoice?

http://www.dhl.be/en/express/shipping/customs_support/customs_paperwork/proforma_invoice.html

How to complete a commercial Invoice?

http://www.dhl.be/en/express/shipping/customs_support/customs_paperwork/commercial_invoice.html

Business Across Borders – Understanding International Trade (useful links related to Incoterms, Customs, Import & Export)

http://www.dhl.be/en/express/small_business_solutions/business_across_borders.html

Importing into Europe

http://www.dhl.be/en/express/shipping/customs_support/import_control_system.html

Import Guidelines

http://www.dhl.be/en/country_profile/import_guidelines_express.html

Advanced Customs support

http://www.dhl.be/en/express/shipping/customs_support/global_trade_solutions.html

DHL Trade Automation Services:

free online tool with access to up-to-date global trade information available on

<http://tas.dhl.com> or via www.dhl.be.

SME pages on DHL: Solutions for Small & Medium Enterprises

www.dhl.be/sme

General information:

Site of the Belgian Customs & Excises Administration (information about the Single Administrative Document, AEO, PLDA, ...)

<http://www.fiscus.fgov.be/interfdanl>

Portalsite of the Federal Administration Finance

<http://minfin.fgov.be>

Portalsite Federal Tax Administration

<http://fiscus.fgov.be>

Fiscal database Federal Administration Finance (information on legislation)

<http://www.fisconet.fgov.be>

Verification of VAT-numbers from other EU member states

http://ec.europa.eu/taxation_customs/vies/

Database Binding Tariff Information

http://ec.europa.eu/taxation_customs/customs/customs_duties/tariff_aspects/classification_goods/index_en.htm

PLDA (Paperless Customs & Excise)

http://plda.fgov.be/nl/paperless_douane_accijnzen
<http://plda.fgov.be/fr/plda>

Access to EU law

<http://eur-lex.europa.eu>

Market access database - Guide for EU business trading with third country markets:

<http://madb.europa.eu>

Common rules for imports into the EU

http://europa.eu/legislation_summaries/external_trade/r11002_en.htm

ATA Carnet (Belgian Chamber of Commerce)

http://www.belgianchambers.be/en/export-documents/ata-carnets_316.aspx

Authorised Economic Operator (AEO)

http://ec.europa.eu/taxation_customs/dds2/eos/aeo_home.jsp?Lang=en&redirectionDate=20110601

Harmonized System CDE - EU

http://ec.europa.eu/taxation_customs/customs/customs_duties/tariff_aspects/harmonised_system/index_en.htm

Information on the issue of certificates of origin

http://www.belgianchambers.be/en/export-documents/certificates-of-origin_317.aspx

Information on dual-use goods

Flanders region: www.vlaanderen.be/int/artikel/controle-strategische-goederen

Walloon region: http://economie.wallonie.be/Licences_armes/Accueil.html

Brussels Capital Region: <http://www.brussels.irisnet.be/working-and-doing-business/permits-and-licences/arms-and-dual-use-technologies>

European Union: <http://ec.europa.eu/trade/creating-opportunities/trade-topics/dual-use/>

Nomenclature - Tarbel:

<http://tarweb.minfin.fgov.be/well.htm>

Online application for Certificates of Origin:

<https://www.digichambers.be/Default.aspx>
(companies must first register as a user via <https://www.digichambers.be/Register.aspx>)

APPENDIX:

GOODS DESCRIPTIONS

| | | | |
|---------------------------------|---|--|--|
| Non specific | Acceptable | Leather articles | Saddles, leather handbag, leather jackets, leather boots |
| Agricultural products | Oranges, fish, rice, bread | Machine parts | Pumps, seals, engines |
| Aid consignments | Blankets, medications | Machinery | Metal working machinery, cigarette making machinery, sewing machines, printing machines |
| Animal | Horse, poultry, bovine | Machines | See examples for machinery |
| Apparel | Men's shirts, cotton T-shirts, girls vests, boys jackets | Oil | Mireral oil, plant oil |
| Applicances | Electronical stove, microwave oven, coffee machines | Ore | Iron ore, copper ore |
| Auto parts | Automobile brakes, windshields for automobiles | Part/model number (e.g. R12T.45.5X) | Product detailed description (bumper, bicycle frame, electrical engine) |
| Caps | Plastic caps | Parts | See examples for machine parts |
| Chemicals, hazardous | Actual chemical name (not brand name) | Personal effects | Men's clothing, laptop, pictures based on the sprecific invoice description (see other specific) |
| Chemicals, non-hazardous | Actual chemical name (not brand name) | Pipes | Plastic pipes, steel pipes, coper pipes |
| Cleaning products | Alcohol, detergents (composition) | Plants | Tulips, rose, lemon, willow tree |
| Consolidated | Description of the various content (see other specific examples) | Plastic goods | Plastic kitchenware, plastic house ware |
| Didactic articles | Pencils, smart board, books | Polyurethane | Polyurethane threads, polyuethane medical gloves |
| Electronics | Personal computer, television, LCD, CD players, tape recorders, mobile phones, monitors, printers | Propellant | See examples for chemicals |
| Equipment | Oil well equipments, paper cutting equipment | Rubber articles | Rubber hoses, rubber conveyor belts |
| FAK Freight All Kinds | See other specific examples | Rod | Welding rod, fuel rod, copper rod |
| Foodstuffs | Biscuits, cake, canned meat, (see other examples for agricultural products) | Said to contain | Detailed description required (see other specific examples) |
| General cargo | Detailed list (see other specific examples) | Samples | Sample of T-shirt, 100% cotton |
| Gifts | Dolls, remote control cars | Sanitary goods | Towels, buckets, detergents, tooth brushes |
| Household goods | Plates, dishes, tableware (see also examples for appliances) | Scrap | Plastic scrap, foam scrap, iron scrap |
| Industrial products | Dishwasher, measuring tools, electrical engines (see also examples for electronics) | See attached invoice | Specific description of the content (see other specific examples) |
| Iron and steel | Iron pipes, iron building material, steel building material | Spare parts | See examples for machine parts |
| I.T. goods | See examples for electronics | Textiles | Linen fabric, T-shirts 100% cotton (see other examples for apparel) |
| | | Tools | Hand tools, electric tools |
| | | Toys | See examples for gifts |
| | | Various products | Detailed description (see other specific examples) |
| | | Vehicles | Bicycles, scooter, skateboards |
| | | Wires | Iron wire, copper wires, steel barbwire |
| | | Wooden articles | Wooden furniture, wooden kitchen utensils |
| | | WPX (or other DHL internal codes) | Detailed description of the content (see other specific examples) |

NOTES

A series of 28 horizontal dotted lines for writing notes.

DHL Express
Woluwelaan 151
1831 Diegem

Customer Service: 02-715 50 50

www.dhl.be
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