



Customs: user guide

Customs are important when importing and exporting goods. In order to facilitate the goods' flow, we give you in this brochure some tips, guidelines and handy addresses.

Among others, the customs department is responsible for:

- Receiving payable taxes when importing goods (such as import taxes and VAT)
- Preventing the export and import of illegal goods
- Controlling the import, export and transit of goods



express

Some handy tips:

1. Countries to which you send a parcel, can impose a customs clearance fee on these goods

TIP: Make use of the customs treaties arranging the complete or partial exemption of fee payment under certain circumstances.

This is much more often the case than you might know. The table below details the requirements for the most important countries.

2. The clearing process of your consignment can result in unnecessary delays for you. Leaving required documents partially or completely blank is one of the main reasons for this kind of delay.

TIP: Complete all required paperwork correctly and fully.

3. Certain goods are not accepted in every country, in which case your consignment might be refused or confined.

TIP: Before shipping, always check whether the goods are allowed to enter in the respective country with TNT Express. Drugs, weapons, explosives, alcohol, pornographic material, jewellery, passports and medicine might be prohibited in certain countries or under no circumstances allowed to be shipped with TNT Express.

From Belgium/Luxemburg to:	Required documents to obtain partial or full exemption of paying customs fees:	1. Standard wording of a declaration of origin on the invoice:
<p>EU countries</p> <p>NB: EU members are Belgium, Bulgaria, Cyprus, Croatia, Denmark, Germany, Estonia, Finland, France, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxemburg, Malta, The Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia, Spain, Czech Republic, United Kingdom, Sweden.</p>	Fully completed and signed consignment note	<p>There are worldwide set standards for the declaration of origin, which you are obliged to use. For shipments to countries in the left column (except Turkey): "The exporter of the products covered by this document (customs authorization no) declares that, except where otherwise clearly indicated, these products are of preferential origin." Followed by place, date, name and signature (in blue)</p>
<p>Iceland, Norway, Liechtenstein, Switzerland, Faroe Islands, Bosnia Herzegovina, Serbia, Montenegro, Macedonia, Albania, Israel, Lebanon, Jordan, Egypt, South Africa, Mexico, Chile, ACS (Africa, The Caribbean and South Pacific)</p> <p>A declaration of origin might be sufficient in several countries. For more information, please contact us on 357 395 220.</p>	<p>Value of the goods is lower than € 6.000,- → Fully completed and signed consignment note → Commercial invoice, including declaration of origin</p> <p>Value of the goods is higher than € 6.000,- → Fully completed and signed consignment note → Commercial invoice, including declaration of origin → EUR I</p>	<p>2. EURI</p> <p>The original document, completed, signed and with the required documents to prove the origin attached, has to be supplied by the customer. These certificates can be obtained (bought) at each customs office.</p>
<p>Turkey</p>	Consignment note, commercial invoice and ATR document	<p>3. ATR</p> <p>An ATR certificate is a customs document used for trading goods between EU member states and Turkey. This ATR documents allows for importing most goods without having to pay import rights. The only requirement is that these goods exported to Turkey fall under the free trading of goods regulations, which entails complying with all formalities and customs regulations.</p>

NB: This table applies for goods falling under the free trading of goods regulations in the EU (free of customs duties). If this is not the case, please contact our Customer Service on 357 395 220 or send an e-mail to BEBZQClearance@tnt.com for more information.

Guidelines for filling out a commercial invoice

Every goods consignment (and parcels containing documents weighing heavier than 5 kg or destined for Switzerland weighing over 1 kg) with a destination outside of the European Union, has to always be accompanied by a fully completed commercial invoice, in English and in six copies. A pro forma invoice is not allowed; this is standard regulation. The maximum weight may differ by destination. In case you wish to ship a heavy parcel, please check with our Customer Service department on 357 395 220 whether or not an invoice is required.

An invoice is a document containing all information needed for customs clearance, and a header with the sender's details is recommended. All shipments with destinations outside of the EU or goods which are not free to trade within the EU and that are not documents, have to be shipped with a commercial invoice.

Obligatory information on the invoice:

- 1** Sender; name, address, VAT number (+EORI number if different from the VAT number), contact person and telephone number
- 2** Buyer; name, address, contact person and telephone number
- 3** Consignee (if other than the buyer)
- 4** Date and invoice number; indication 'INVOICE'
- 5** Shipment origin (country)
- 6** Final destination (country)
- 7** Place of origin (country) and declaration of origin ==> signature preferably in blue
- 8** Quantity and description of the goods
- 9** Description of the packaging (cardboard, sack, bottle, etc....)
- 10** Total number of parcels of the shipment
- 11** Gross and net weight per article and of the total consignment
- 12** Value per article and of the total shipment
- 13** Invoice currency
- 14** Delivery requirements (Incoterms)
- 15** Nature of the transaction (e.g. final export, export for maintenance, re-export after maintenance, dispatched goods from a warehouse...)
- 16** Proof of authenticity
- 17** Name and signature of the sender + date ==> signature preferably in blue
- 18** Reason for duty-free import, by referring to the relevant article in the VAT regulation

Please note:

When goods in the same shipment have different origins or are of a different nature, please enclose a clear overview, categorised by:

- Origin
- Tariff code
- Value
- Gross weight
- Net weight

to ensure TNT Express can process these data fast and correctly.

Checklist

1. Always add a TNT consignment note to your parcel. Please contact our Customer Service department on 357 395 220 for more information, or visit www.tnt.lu.
2. For some routings, a so-called pro forma invoice (or ordinary invoice) is sufficient. It is important however to clearly indicate the reasons why a commercial invoice is not attached (e.g. temporary export for maintenance purposes, for tests...). For more information, please contact our Customer Service department on 357 395 220 or our 'Customs and Clearance' department by sending an email to BEBZQClearance@tnt.com.
3. A correct declaration of origin on the invoice is of utmost importance. The country of origin is not automatically the place where the goods are dispatched from or produced. When determining the country of origin, a number of factors have to be taken into consideration and several rules have to be obeyed by. For instance, the fact whether the origin is a 'preferred' origin, determines the import taxes. Please refer to the table on page 2 for more information.
4. Depending on the destination, you need to also provide the required certificates or declarations. Please also refer to the table on page 2 for more details.
5. On the consignment note, make sure to indicate the details (description and number) of the enclosed certificates, declarations and/or customs documents. Also, indicate the consignment number on the enclosed documents.
6. NEVER pack the relevant documents (invoice, certificates, declarations, consignment note) in the actual parcel, but hand them over to the TNT Express agent, who signs for reception.
7. Too often no customs documents are provided for destinations such as the Canaries, Ceuta/Melilla, the Channel Islands, even though this is obligatory. Please contact our Customer Service department on 357 395 220 for more information.
8. If you only want to export goods temporarily, you can ask a temporary export. This way, you are exempt from paying the import taxes, in full or for the most part, when re-importing these goods in Luxembourg. However, you have to take into account a delay of 24 hours minimum, since customs will check your parcel. Please make sure to also indicate 'Attention: Temporary export + the reason' in the 'Special Instructions' section on your consignment note. That way, you are certain that we will consider the parcel as temporary export and process the correct documents. Also on the invoice you need to indicate "Temporary Export", to inform the destination country about the fact the goods are only imported temporarily. A surcharge applies for this service. For more information, please visit www.tnt.lu.
9. Especially when shipping perishables (flower bulbs, seeds, food etc.) to almost every country, a declaration of health is required. These declarations are obtainable at the Ministry of Agriculture or the Department of Health.
10. Some countries require import permits provided by the consignee for certain goods. These permits differ from country to country and are the responsibility of the consignee.

Handy addresses

- Chamber of Commerce of Belgium (www.belgianchambers.be/en/contact_92.aspx)
- FPS Economy (economie.fgov.be/en)
- Customs and Excise (www.fiscus.fgov.be/interfdan/nl/index.htm)
- European Commission (ec.europa.eu/ecip/information_resources/databases/index_eu.htm)
- Federal tax departments (www.fiscus.fgov.be/)

Please note: TNT Express based the information on this instruction card on the latest customs regulations. However, due to continuous changes, we are not able to guarantee the accuracy of the information. In case of doubt, please contact our Customer Service department on 357 395 220.

In order to facilitate the goods' flow as much as possible and without any delay, TNT Express offers you several services. For more info, please contact our Customer Service department on 357 395 220 or visit www.tnt.lu.