



DHL EXPRESS

GLOBAL CUSTOMS CUSTOMER GUIDELINES

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ABOUT THE GLOBAL CUSTOMS CUSTOMER GUIDELINES

“Regulatory Authorities across the globe are moving towards a fully data-driven environment to enable efficient and risk-based clearance processes.

Complete & accurate Commercial/Proforma Invoice line item data is the key enabler for fast & compliant Clearance processes, avoiding delays, fines & penalties.

We encourage all our Customers to embrace the opportunity of connecting systems and providing accurate data electronically to DHL.

It is our joint priority to make it happen and we count on your support.”

JOHN PEARSON, CEO DHL EXPRESS

The information in this document will help you further understand the main Commercial / Proforma Invoice data elements, and other information to support the smooth Customs Clearance process of your goods.

By following these guidelines, you may avoid potential issues due to wrong/missing data, e.g.:

- **Customs clearance delays and shipments held in bond storage.**
- **Unnecessary customer service contact to request missing information.**
- **Shipments stopped, returned, potentially confiscated, or even penalties by Authorities.**



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DISCLAIMER

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1. CUSTOMS & INTERNATIONAL TRADE

Customs Authorities' regulatory requirements **vary from country to country** across the world. The often-changing, diverse trade regulations and requirements create **complexities and challenges in shipping cross-border**.

Before shipping internationally, it is essential that the **shipper conduct its own research** to be familiar with the key **export** requirements of the origin country, **import** requirements of the destination country, and/or request regulatory advisory from **its own Tax/Legal advisors**.

This will support the shipper's compliance with the relevant country regulations, **avoiding potential clearance delays, fines and penalties** by Regulatory Authorities.

DATA QUALITY IS KEY

One common essential requirement by Customs Authorities across the globe is to ensure that the **Commercial / Proforma Invoice electronic data provided is complete & accurate** – **DATA QUALITY IS KEY** to ensure a smooth Customs Clearance.

Therefore, we have developed these **DHL Express Global Customs Customer Guidelines** to help you understanding some key elements that will help you successfully ship internationally, including:

- ✓ **Commercial / Proforma Invoice**
- ✓ **DHL Digital Customer Solutions**
- ✓ **DHL My Global Trade Services (MyGTS) Solution**
- ✓ **DHL Customs Services & Surcharges**
- ✓ **DHL Duties & Taxes Billing Services**
- ✓ **Additional Information**

Our DHL Express International Specialists are here to support you.

In case of additional questions, please contact your local DHL Express representative.



2. COMMERCIAL / PROFORMA INVOICE DATA

Complete & accurate **Commercial or Proforma Invoice data** is one key element to ensure efficient customs clearance.

Please find below an overview of the key data elements, with more detailed guidance on the following pages:

- A) Shipper/Exporter & Receiver/Importer:** indicate the full name, full address (street, number, city, country, postal code) & contact details (**phone number & e-mail**). The mobile phone number is preferred, and is particularly important to facilitate Customs Clearance if DHL needs to call the Receiver / Importer for additional information. NOTE: if the Receiver of Goods and Importer of Record are two different entities, please ensure to include the full details of both parties. If they are the same, just indicate once. The same logic applies if the Shipper of goods is different from the Exporter of Record.
- B) Identification Number:** if applicable, please indicate the Identification Number of the Shipper/Receiver – examples:
- **VAT/GST Number:** if applicable, indicate the VAT/GST number on the Invoice.
 - **EORI Number:** for shipments to/from the [European Union](#), when applicable, indicate a valid EORI number.
 - **Other Identification Number:** when applicable, e.g.: TIN/PIN Numbers for shipments into the Africa Region.
- C) Goods Descriptions:** line item descriptions of the commodities (using detailed, precise & plain language) included on the invoice. Please also ensure clear descriptions are on the Waybill.
- D) Harmonized System (HS) Code & Country of Origin:** line item HS Code (preferably the complete Import tariff code) and Country of Origin (typically the country in which the goods have been produced or manufactured).
- E) Values & Currency:** line item value of the goods, and additional breakdown of the applicable cost elements (e.g. insurance, freight, packaging, etc.), with the currency in which the transaction occurred.
- F) Weight / Unit & Quantity:** indicate the gross/net weight, unit (e.g. KG) and quantity (e.g. 2 items) on line item level.
- G) INCOTERMS® & Place:** include the INCOTERMS® & place (as required under the applicable term).
- H) Proof of Origin Statement:** if applicable, include the Proof of Origin statement on the Invoice to qualify for preferential customs duty rates (also known as ‘Statement on Origin’, ‘Country of Origin Statement’, etc.)
- I) Reason for Export:** please indicate the reason for export, e.g. permanent, repair & return, temporary, gifts.
- J) Other Requirements:** it is essential that you verify if any other requirements are applicable for your goods, e.g. Export/Import Licences, Other Government requirements (e.g. Veterinary & Phytosanitary Laws), etc.

IMPORTANT:

- This a non-exhaustive document, only covering the key elements to help facilitate the import clearance.
- The importer/exporter must ensure its own research/assessment is completed on the regulatory requirements for their goods.
- Please find the DHL Disclaimer on the third page of this document.



A) SHIPPER/EXPORTER & RECEIVER/IMPORTER

- Please ensure to indicate the complete information of the Shipper/Exporter & Receiver/Importer, including:
 - **Full Name** (first and last as a minimum)
 - **Full Address** (street, number, city, country, postal code)
 - **Contact Details** (phone number and e-mail) – please ensure to include a valid **phone number and e-mail**. The mobile phone number is preferred, and it is particularly important to facilitate Customs Clearance if DHL needs to call the Receiver / Importer for additional information.
- If the Receiver of goods and Importer of Record are two different entities, please include the full details of both entities, with a clear indication. If both are the same, indicate only once. The same logic applies if the Shipper of goods is different from the Exporter of Record.

B) IDENTIFICATION NUMBER

- If applicable, please indicate the Identification Number of the Shipper and/or Receiver required to export/import.
- This may vary depending on the export/import country requirements – please find below some examples:

VAT / GST NUMBER

- If applicable, please indicate the **VAT (Value-Added Tax) / GST (Goods and Service Tax)** identification number.
- Sometimes this is also known as a VAT/GST registration number, which is the unique number that identifies a taxable person (business) or non-taxable legal entity that is registered for VAT/GST.
- As examples, please check the website links below for additional information:
 - Canada's [Goods and Services Tax/Harmonized Services Tax \(GST/HST\)](#)
 - European Union's [Value Added Tax \(VAT\)](#) & [Import One-Stop Shop \(IOSS\)](#) registration number
 - Australia's Standard GST [ABN \(Australian Business Number\)](#) & Simplified GST [ARN \(ATO Registration Number\)](#)

EORI NUMBER

- EORI stands for **Economic Operators Registration and Identification number** and is a mandatory requirement for businesses (and in some cases private individuals depending on the local country regulations) which **import or export goods** into or out of the [European Union](#) and/or **United Kingdom (UK)**.
- When applicable, **please ensure to indicate a valid EORI number (and issuing country) on the Invoice**. Here you can check the validity of the EORI number: https://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp
- **Companies (and private individuals)** who declare exports or imports to customs, or apply for authorization in EU need an EORI number (as per local country regulations).
- For B2B shipments, the EORI number of the Importer/Receiver ideally should be indicated on the Invoice if available (in order to speed up the import clearance process, avoiding the need for DHL to contact the Importer/Receiver to request the number).
- In some EU Countries, **private individuals** do not need the EORI number if they are importing occasionally.
- For additional information, please see link to the [EU Customs Authorities Websites per Country](#) where you can request an EORI number, and link to the [EU EORI Website](#).

OTHER IDENTIFICATION NUMBERS

- Please indicate other identification numbers when/if applicable, as per the export/import country requirements, e.g. TIN/PIN Numbers for shipments into the Africa Region.



C) GOODS DESCRIPTION

- Please ensure a complete & accurate goods description is included on both the Invoice & Waybill (in the Invoice, indicate descriptions on **line-item level for each of the commodities** being shipped).
- Acceptable Goods Description include **complete information**, providing sufficient detail about the precise nature of goods in plain language. It should indicate:
 - ✓ **what the goods are,**
 - ✓ for **which purpose the goods are used** and
 - ✓ what they are **made of.**
- This enables Customs Authorities to identify prohibited/restricted goods as well as perform adequate **risk profiling for safety and security** reasons. Failure to provide complete & accurate goods description may result in the shipment being delayed and/or held by Authorities.
- Please find below some **examples** of acceptable and unacceptable goods description by Customs Authorities:

COMMERCIAL/PROFORMA INVOICE GOODS DESCRIPTION – EXAMPLES	
Unacceptable	Acceptable
Samples	Samples of curtains and interior blinds, made of 100% of cotton
Parts	Parts of pumps for liquids, fitted with a measuring device made of 100% steel
Gifts	Prescription sunglass frames, made of 100% acrylic
Textiles	Women's T-shirts, made of 50% cotton and 50% polyester

WAYBILL GOODS DESCRIPTION – EXAMPLES	
Unacceptable	Acceptable
Apparel	Men's shirts, lingerie, girls' vests, boys' jackets
Auto parts	Automobile brakes, windshield glass for auto- mobiles
Electronics	Computers, televisions, CD players, tape recorders, phones
Gifts	Dolls, remote-control cars

NOTE: the European Commission has also published a [guidance document](#) with examples of unacceptable/acceptable **waybill** goods descriptions.

D) HARMONIZED SYSTEM (HS) CODE & COUNTRY OF ORIGIN

- In addition to a complete & accurate goods description, please include the respective **Harmonized System Code (on line item for each of the different commodities)** to precisely indicate the goods you are shipping, and the **Country of Origin** of the goods (on each line item as well).
- The **Harmonized System (HS) Code** helps to ensure that the correct duties and taxes are applied by Customs. It is defined by the World Customs Organization (WCO), and the [2022 HS Nomenclature edition](#) is publicly available.
- The **Country of Origin** is the country in which the goods have been produced or manufactured, according to the criteria laid down for the purposes of application of the Customs tariff, of quantitative restrictions or of any other measure related to trade. These criteria are known as Rules of Origin.



E) VALUES & CURRENCY

- Invoice (Commercial or Proforma) values must be compliant with [WTO Customs Valuation Rules](#).
- DHL Express will prepare the Customs Declaration based on the **Commercial/Proforma Invoice cost(s) breakdown** provided to DHL, in alignment with the local regulatory requirements.
- The recommendation is to always provide **100% transparency** to Customs Authorities regarding the values.
- In order to provide such transparency, it is important to ensure that the **Commercial/Proforma Invoice & Proof of Payment** breakdown and values match each other, including the applicable value elements, e.g.:

Goods Value
Insurance Cost
Freight Cost
Other Costs (e.g. Royalties)
VALUE (FOR CUSTOMS PURPOSES) =
Import Customs Duties – <i>pre-calculated</i>
Import Taxes (VAT/GST) – <i>pre-calculated</i>
TOTAL (WITH IMPORT CUSTOMS DUTIES/TAXES) =

Depending on local legislation/local practices (by Customs Authorities), these elements might be also subject to Duties/Taxes calculation (by Customs Authorities)

GOODS VALUE

- Please include a detailed **line item value of the goods, with the 3-letter currency code** in which the transaction occurred. **IMPORTANT: zero (0) values are not acceptable.**
- The goods values in the Commercial/Proforma Invoice and Waybill must be reconcilable, as well as the Proof of Payment (when/if requested by Customs Authorities to compare the price paid by the buyer vs. Invoice).

ADDITIONAL COST ELEMENTS

- Please also include the **additional cost elements**, if applicable, which are part of the **Customs Value**, i.e.: **Insurance, Freight, Other Costs**, e.g. Royalty Payments.

IMPORT CUSTOMS DUTIES & IMPORT TAXES (PRE-CALCULATED)

- When applicable, please indicate the **pre-calculated Duties & Taxes** on the Commercial/Proforma Invoice to ensure transparency to Customs Authorities regarding the total (with Import Customs Duties & Taxes).
- Please note that deductibility may be subject to local conditions such as tax registration, and accuracy of the pre-calculated Duties & Taxes.
- If the pre-calculated Duties & Taxes differs from the amount calculated by Customs Authorities, there is a risk that certain local Authorities might not allow DHL to deduct such value.
- Therefore, it is essential that the HS Code, Duties & Taxes indicated are 100% accurate to avoid disputes.
- In addition, we recommend that the **Proof of Payment includes the breakdown of the related costs** as well, e.g. goods value, insurance, freight, other costs, duties & taxes, etc. (to enable transparency to Customs Authorities in case of a comparison with the total Invoice Value).

IMPORTANT

- Discrepancies between the Commercial Invoice & Proof of Payment values can lead to **queries by Authorities and/or suspicion of under-valuation of goods** (which can result in additional duties/taxes or even penalties).
- Local Customs Authorities in certain countries might have **different valuation requirements/interpretations** depending on local legislation and/or local practices, and **DHL will always follow the guidelines from Local Customs Authorities.**
- The Importer/Exporter of Record is the ultimate **responsible and liable party for customs duties and taxes**. In case of elevated duties and taxes due to e.g. change in HS code by customs authorities, Import/Exporter of Record is responsible and liable for the additional duties and taxes.

F) WEIGHT UNIT & QUANTITY

- Please indicate the line item **gross & net weight** of the goods, the measuring **unit** (e.g. KG) and the **quantity** (e.g. 2 items) on the Commercial/Proforma invoice.
- This is essential and legally **required for Security & Customs Filing** of your shipment in multiple countries.

G) INCOTERMS® & PLACE

- INCOTERMS® are trade terms published by the [ICC](#), which are agreed between the Buyer & Seller of the goods.
- DHL has developed a 2-page flyer about the 2020 INCOTERMS® RULES, which is available for download [HERE](#).
- Please ensure to include the **INCOTERMS® & place** in the Commercial/Proforma Invoice (as required under the applicable term).
- **IMPORTANT:** INCOTERMS® and DHL Duties & Taxes Billing Services are two independent topics that should not be confused. Please see this document's section 'DHL Duties & Taxes Billing Services' for more information.

H) PROOF OF ORIGIN STATEMENT

- Preferential origin is conferred on **goods from particular countries**, which have **fulfilled certain criteria**, and confers certain **tariff benefits** (entry at a reduced or zero rate of duty) on goods traded **between countries which have agreed such an arrangement** or where one side has granted it autonomously.
- In order to have preferential **origin, goods must fulfil the relevant conditions laid down in the origin protocol** to the agreement of whichever country is concerned or in the origin rules of the autonomous arrangements.
- In order to leverage such agreements (for goods that qualify), **shippers must ensure to indicate on the Commercial / Proforma Invoice the required specific text** (e.g. Origin Statement) **and/or provide the additional documentation required** (e.g. Certificate of Origin). These specific requirements are outlined on each specific preferential trade agreement.
- The World Trade Organization (WTO) provides a **Preferential Trade Arrangements database**, which can be found at: <http://ptadb.wto.org/>

IMPORTANT

- Please note that it is the **Exporter's responsibility to determine the Country of Origin** of goods accurately and **provide the relevant paperwork/information** to DHL. Please remember that Country of Origin is the country in which the goods have been produced or manufactured.
- Exporters must check if their **products comply with the agreed Rules of Origin of the Agreement**, along with product specific Rules of Origin.
- Without the relevant information/paperwork, DHL will not be able to claim the duty relief, but will clear the shipment based on standard duty rates.

I) REASON FOR EXPORT:

- Please indicate the **reason for export of the goods** (i.e. purpose of your shipment) on the Commercial/Proforma Invoice, for example: Commercial/Sale, Gift, Return, Repair, Warranty Replacement, Intercompany, Sample, etc.
- The reason for export is essential for a compliant customs clearance and to ensure accurate Duties & Taxes assessment by Authorities.

J) OTHER REQUIREMENTS / ADDITIONAL INFORMATION:

In addition to providing complete & accurate Commercial/Proforma Invoice high-quality data, with the elements outlined above, it is essential that you also verify if other key elements are applicable for your goods – for example:

OTHER GOVERNMENTAL REQUIREMENTS

- It is essential that you verify if any **Other Governmental Requirements** (e.g. Veterinary and Phytosanitary Goods), **Licences** (e.g. Dual-Use Goods) or **Certificates** (e.g. CITES) apply for your goods, and provide the required paperwork/data as per regulation.

EXPORT AND/OR IMPORT LICENCE NUMBER

- **Export Licence Number:** if goods require an Export Licence, the number must be inserted on the Invoice.
- **Import Licence Number:** if applicable, and if this information is available from the Importer, the details must be added on the Invoice, as it will help with the clearance process.

Other key elements that must be checked to ensure a smooth Customs Clearance include the below:

POWER OF ATTORNEY

- If required, please ensure that a **valid Power of Attorney is on DHL's file** (as per local requirements) from the Importer of Record in the destination country. This will avoid delays during the clearance process.

DOCUMENT OR NON-DOCUMENT CLASS

- Before shipping, please ensure to check if your shipments are classed as a **'document' or 'non-document'**, since this will lead to different procedures.
- Incorrectly classified shipments could result in delays, items being returned undelivered, or Duties/Taxes charges.

DHL POLICIES

- Please ensure to review additional DHL Express **country-specific limitations** indicated on the DHL Express country's website (<https://mydhl.express.dhl>) before shipping, and please ensure adherence **to DHL's Terms & Conditions of Carriage, DHL's Prohibited & Restricted Commodities Policy** and other DHL Policies available.
- Please contact your local DHL Sales Representative for additional information.



COMMERCIAL / PROFORMA INVOICE TEMPLATE

- Please find below an **EXAMPLE** of a template with **key data elements** required for a successful customs clearance, which you may leverage if you provide your own Commercial / Proforma Invoice (using your own letterhead).
- NOTE: additional information may be required depending on regulatory requirements, so important to conduct your own research to be familiar with the key export requirements of the origin country, import requirements of the destination country, and/or request regulatory advisory from its own Tax/Legal advisors.
- In addition to providing the **invoice electronic soft copy** (e.g., PDF file), it is essential that you also provide the **complete & accurate electronic invoice DATA** to DHL. This avoids 'manual data entry' (from the PDF file to Customs Systems), resulting in an efficient & high-quality Customs Clearance process for your shipments.
- Please see the next section for **options on how to provide your invoice electronic data to DHL**.

COMMERCIAL INVOICE								
SENDER			GENERAL INFORMATION					
Company Name: Contact Name: Building Name: Street Name & Number: Postcode: City / Country: Business/Private: Phone: Email: Tax ID/VAT No.: EORI No.:			Date: Waybill Number: Invoice Number: Shipment Reference No.: Receiver Reference No.:					
RECEIVER			BILLED TO / IMPORTER OF RECORD (IOR) <i>(if different from Receiver)</i>					
Company Name: Contact Name: Building Name: Street Name & Number: Postcode: City / Country: Business/Private: Phone: Email: Tax ID/VAT No.: EORI No.:			Company Name: Contact Name: Building Name: Street Name & Number: Postcode: City / Country: Business/Private: Phone: Email: Tax ID/VAT No.: EORI No.:					
OTHER REMARKS								
<i>Please add any additional critical information or specific country clearance requirements that might be relevant, e.g. bank details, special formalities, etc.</i>								
Line No.	Full Description of Goods	Commodity Code <small>(Full Import HS Code preferred)</small>	Country of Origin	Qty	Unit Value & Currency	Sub-Total Value & Currency	Net Weight	Gross Weight
1								
2								
3								
Total Goods Value & Currency							Total Net Weight	Total Gross Weight
No. of Invoice Line Items:				Insurance Cost:				
Total Units:				Freight Cost:				
Number of Pieces:				Other Costs:				
Reason for Export:				VALUE				
Type of Export:				(for Customs Purposes):				
INCOTERM:				Import Customs Duties – pre calculated:				
INCOTERM Place:				Import Taxes (VAT/GST) – pre calculated:				
Carrier:				TOTAL				
Ultimate Consignee:				(with Import Customs Duties/Taxes):				
Export License No.:				Terms of Payment:				
Import License No.:				Payer of GST/VAT:				
				Duty/Tax Billing Svc:				

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

Name: _____ Title: _____ E-mail: _____

Date: _____ Signature: _____

3. DHL DIGITAL CUSTOMER SOLUTIONS

Providing **complete & accurate Commercial / Proforma Invoice data electronically to DHL Express** supports a smooth customs clearance process of your goods through Customs.

In this way, the customs clearance process can start immediately giving huge advantages in terms of **quality** and **lead-time performance**, including:

- ✓ Complete & accurate Customs declaration with **minimum human intervention**
- ✓ **Fast & automated Customs clearance** processes for both exports & imports
- ✓ Increased **level of service quality**, enabling clearance prior to arrival of goods
- ✓ Enhanced **level of trade compliance** toward Customs authorities
- ✓ Enablement of **risk-assessment** (e.g. dangerous goods identification) prior to goods arrival

DHL Express offers you the following **DHL Digital Customer Solutions** to provide your Commercial / Proforma Invoice data electronically.

Please liaise with your DHL Representative who can indicate the most suitable solution for your company and provide additional information.

ONLINE SOLUTIONS			
SOLUTION	CHANNEL	DESCRIPTION	CUSTOMER PROFILE & NEEDS
MyDHL+	Browser	DHL Express's one-stop shipping management solution that allows customers to import, export, schedule pickups, track shipments, manage their account(s), and view detailed reporting easily - all in one place.	<ul style="list-style-type: none"> • Suitable for all types of customers, from SMEs to corporations needing centralized shipping controls and rules
DHL Express Commerce	Browser	A global shipping solution for e-commerce merchants, offering fully integrated DHL Express services including real-time rates at checkout, label generation, tracking, and returns. It connects seamlessly with all major eCommerce platforms & marketplaces.	<ul style="list-style-type: none"> • Online merchants looking for a fast, reliable way to integrate DHL Express with their existing eCommerce platform. They need transparent rates at checkout, automated workflows, and integrated tracking to deliver a smooth customer experience.
Express Logistics Platform (ELP)	Browser	Express Logistics Platform (ELP) is a web portal specifically designed for DHL Express customers who utilize the network industry solutions of Collect & Return and Medical Express.	<p><i>Industry Specific Solutions:</i></p> <ul style="list-style-type: none"> • Clinical Trials • Biological Substance • Collect/Repair and Return

INTEGRATED SOLUTIONS			
SOLUTION	CHANNEL	DESCRIPTION	CUSTOMER PROFILE & NEEDS
MyDHL API	Customer Integration	MyDHL API is a set of application programming interfaces (APIs) that allow businesses and developers to integrate DHL's shipping, tracking, label printing and rate-calculation services directly into their own systems, websites, or applications.	<ul style="list-style-type: none"> Direct integrations; eCommerce; Platforms/marketplace/ Enterprise Resource Planning (ERP) set-up
DHL Customer Gateway Framework / Electronic Data Interchange (DCG FW / EDI)	Customer Integration	DHL Customer Gateway is a secure gateway into DHL network for external customers, third parties and Customs. Creates a seamless shipping experience by integrating DHL shipping capabilities into web sites, customer service applications or order processing systems.	<ul style="list-style-type: none"> eCommerce; Third party solution vendors; Customers with complex and/or large-scale logistics requirements and processes, e.g. those using ERP

NON-ACCOUNT / LOW-VOLUME SOLUTIONS			
SOLUTION	CHANNEL	DESCRIPTION	CUSTOMER PROFILE & NEEDS
eMailShip	Desktop	Simplifies the shipping process with reusable PDF forms and step-by-step instructions for preparing and printing waybills, shipment forms, customs documents, pickup forms, and sending them via email. Mostly used by small businesses and customers that have slow or restricted internet access.	<ul style="list-style-type: none"> Customers with slow or no access to internet browsers
ShipNow	Browser	ShipNow is an intuitive online platform that enables non-account shippers to request quotes, create, and pay for Express shipments via desktop and mobile devices to conveniently and quickly ship international air shipments.	<ul style="list-style-type: none"> DHL Express non-account shippers
DHL Express Mobile	Mobile App	DHL Express mobile app enables shippers and receivers to connect with DHL via mobile device to track shipments, manage deliveries, check rates, and find DHL service point locations.	<ul style="list-style-type: none"> DHL Express non-account shippers and receivers

4. DHL MY GLOBAL TRADE SERVICES (MyGTS)

The DHL MyGTS is a free online tool providing the essential Customs Information you need to plan, budget, and understand international shipping requirements globally.

Login – DHL MyGTS:

<https://mygts.dhl.com/login>

Our online services are intuitive and easy-to-use, offering quality up-to-date global trade information – including guidance regarding:

- ✓ **Interactive Tariff Code Classification**
- ✓ **Estimated Landed Cost Calculation**
- ✓ **Import & Export Customs Requirements**
- ✓ **Trade Documentation**

The fastest way to get started

Access the full range of DHL MyGTS via the free browser-based solution accessible from any computer. Just register as a new user, create your username, and password and you are on your way.

For further information, please contact your local DHL Express Representative.

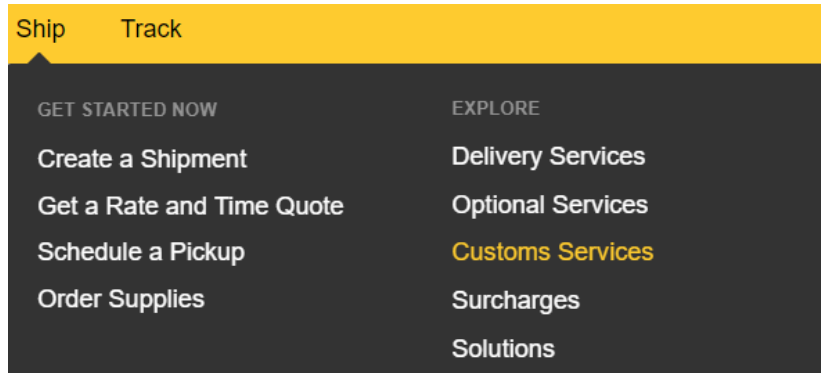


5. DHL CUSTOMS SERVICES & SURCHARGES

You can find the major **DHL Express Customs Services & Surcharges** on the respective country websites:

<https://mydhl.express.dhl/>

Once you select the country, click on **'Ship'** and then under the section **'Explore'** you will find the respective major DHL Express Customs Services & Surcharges available for the specific country selected:



IMPORTANT

- ▶ The DHL website only displays the major DHL Express Customs Services & Surcharges available in the country.
- ▶ Additional DHL Express Customs Services & Surcharges might be charged depending on the services requested.
- ▶ Please consult your DHL Express Representative for additional information.



DHL CUSTOMS SERVICES & SURCHARGES: EXAMPLES

DHL Express offers a broad range of services to ensure uniform, consistent & compliant trade activities, supporting your company in avoiding delays, fines & penalties.

Please find below a few **examples (non-exhaustive)** of the services offered – the complete list you will find in the country website as explained in the section above:

	<p>Non-Routine Entry Applies when shipments are subject to non-routine clearance procedures, due to their value, weight and/or commodity as defined by destination Customs Authorities. May also apply in selected countries where DHL is legally obliged to outsource formal clearance entries to a licensed third-party broker.</p>
	<p>Export Declaration (EXPORT) Applies in countries where an export declaration is required for shipments containing controlled commodities or exceeding a value threshold or weight. Where automated export systems are available to the public, shippers may avoid the charge by submitting the export declaration online. In case of IMP billed shipments DHL will submit the export declaration in order to accelerate the export at origin and pass the charge to the payer's account.</p>
	<p>Multiline Entry The clearance of a shipment with multiple commodities or multiple origins for the same commodity. Charges apply when more than 5 lines are recorded on the customs clearance, for example with different commodities or different countries of manufacture.</p>
	<p>Bonded Transit On customer's request, the transit of a shipment under customs bond. Can arise when delivering ship spares to a foreign ship at anchor, aircraft parts to an aircraft on ground, or to a customer's own bonded warehouse. Can apply also when shipments move domestically from/to a Free Trade Zone.</p>
	<p>Bonded Storage Storage charges apply when the shipment cannot be released by Customs due to inaccurate or missing paperwork. Charges take effect three calendar (working) days after the freight arrival date or broker notification, whichever is later. The charge applies to the duty and taxes payer.</p>
	<p>Other Government Agency (Border Controls) At request, DHL will arrange the completion of Veterinary, Health or Phytosanitary controls at the First Point of Entry in a country or a Customs Union, typically required when importing animal products, plants, seeds, or pharmaceutical products. For the US name is Other Government Agency (Border Controls).</p>
	<p>Permits & Licenses To accelerate import of selected controlled commodities, such as medical devices, pharmaceuticals, computer monitors, laser devices, cosmetics, eyeglasses, food and food products, DHL is required to file specific information in order to obtain the required import permits or licenses.</p>
	<p>Preferential Origin On shipper request, the preparation or provision of a Certificate of Origin/Proof of Preference or other similar forms by DHL to certify the goods in a particular export shipment have been produced, manufactured or processed in a particular country allowing preferential rates of duty to be claimed at destination and/or compliance with trade barriers. Common examples are EUR1 and ATR.</p>
	<p>Release to Broker On importers request, the release of a DHL Express shipment to the customers designated customs broker of choice. DHL will transfer the shipment and necessary documentation from the point of arrival to the brokers location. The broker performs clearance and last mile delivery.</p>
	<p>Broker Notification At importer's request, DHL will provide the necessary paperwork to the customers designated broker to perform the import clearance and resume the delivery to the final destination once the clearance is completed. DHL is subsequently not responsible for the timeliness of the submission to customs or for the release of the shipment.</p>

6. DHL DUTIES & TAXES BILLING SERVICES

DHL Express offers **two types of Duties & Taxes Billing** services (which should not be confused with INCOTERMS®):

DHL BILLING SERVICE	OVERVIEW
Duty Tax Paid	<ul style="list-style-type: none"> For <i>DHL Account Holders</i>: DHL Express can arrange for the shipper or a third party to be billed for any duties and taxes payable at destination, rather than the receiver of the shipment being billed. Charges apply whenever duties, taxes or other regulatory fees occur, and shipper has requested that those are to be billed outside of the destination country.
Duty Tax Processing	<ul style="list-style-type: none"> For <i>DHL Account Holders</i>: DHL will accelerate the customs clearance process making prompt payment of duty and tax charges relating to a shipment, while the receiver defers payment until an agreed date. For <i>Non-DHL Account Holders</i>: This default service covers any import of a non-document shipment for which DHL Express has used its own credit line with Customs to advance or guarantee the payment of duties, taxes, or regulatory charges on behalf of importers and consumers with whom DHL has no contract.

During new customer onboarding, the DHL Local Teams will ensure that customers are correctly set-up from a Billing perspective.

IMPORTANT

- ▶ When booking a shipment with DHL Express, **customers are expected to select who has to pay Duties & Taxes, which determines the DHL Duties & Taxes Billing Service**, so DHL is able to invoice the Duties & Taxes accordingly. If none selected, by default the receiver will be the one liable for the Duties and Taxes (i.e. *Duty Tax Receiver* service).
- ▶ The **DHL Duties & Taxes Billing Service selected by the customer when creating a shipment** with DHL Express will **ALWAYS determine WHO is billed for Duties & Taxes**.
- ▶ Even in case that the DHL Billing Service contradicts the INCOTERMS® definition, **the DHL Duties & Taxes Billing Service requested will be followed**.
- ▶ Therefore, please it's essential that the **shipper & receiver to pre-align regarding 'who' will be responsible for the payment of Duties & Taxes**, taking into consideration the Duties & Taxes setup agreed between the parties.



ABOUT INCOTERMS® RULES

- The INCOTERMS® rules are a globally recognized set of standards, used worldwide in international and domestic contracts for the delivery of goods, illustrating **responsibilities between buyer and seller for costs and risk, as well as cargo insurance.**
- The INCOTERMS® rules detail the meaning of a series of commercial terms, **each designated by three letters**, which reflect the practice followed by companies when drawing up contracts for the sale of goods.

2020 INCOTERMS® RULES			
Rules for <u>any Mode of Transport</u>		Rules for <u>Sea and Inland Waterway Transport</u>	
EXW	ExWorks	FAS	Free Alongside Ship
FCA	Free Carrier	FOB	Free on Board
CPT	Carriage Paid To	CFR	Cost and Freight
CIP	Carriage and Insurance Paid To	CIF	Cost, Insurance and Freight
DPU	Delivered at Place Unloaded		
DAP	Delivered at Place		
DDP	Delivered Duty Paid		

- The INCOTERMS® supports the preparation of the Customs Declaration with regards to responsible parties, customs valuation including freight treatment and payment of duties and taxes, but only indicative as Customs Law prevails determining the required information independent from the INCOTERMS®.
- In many countries, the INCOTERMS® is a mandatory field in the customer declaration.
- For additional INCOTERMS® information, please visit the **International Chamber of Commerce (ICC)** website:

<https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/>

IMPORTANT

- ▶ DHL expects shippers to **indicate the INCOTERMS® on the Commercial Invoice** when shipping with DHL Express, so DHL factors this into consideration when framing the Customs Declaration.
- ▶ DHL has developed a **2-pages flyer about the 2020 INCOTERMS® RULES**, which is available for download [HERE](#).





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