

ALL YOU NEED TO KNOW ABOUT YOUR IMPORT DUTY AND VAT INVOICE

If this is the first time you've received a Duty & VAT invoice from us then you may have some questions that you'd like answering before you pay it. This could be an unexpected bill and you may be unsure what it is or how it is calculated.

We hope that the information below will make everything clear, but if you have any questions that we haven't covered, please visit www.dhl.co.uk/duties

Please note following Brexit, some of the information provided below may be subject to change. Please visit www.gov.uk/government/collections/brexit-guidance for further information.

COMMONLY ASKED QUESTIONS

How do I pay?

- **MyBill:** If you are registered for MyBill, payments can be made online via the MyBill hub. To sign-in or register for MyBill, please visit www.dhl.co.uk/mybill
- **Credit or Debit Card:** To pay by Credit or Debit card please visit www.dhl.co.uk/epayments. Alternatively, please call 03442 09 01 02 and select Option 2. Please have your DHL Customer Number and Invoice Number available to process your payment.
- **Direct Debit:** Direct Debit is a safe and secure payment method which reduces administration costs and time. To register to pay by Direct Debit, please complete the online mandate form at www.dhl.co.uk/ddform. For more information visit www.dhl.co.uk/directdebit
- **Internet / Telephone Banking:** Payments can be sent to DHL via the Internet or Telephone Banking using the bank details below:

DHL Bank Account Number: 91406396
Sort-Code: 40-02-50
IBAN Code: GB33 MIDL 400250 91406396
Swift Code / BIC: MIDLGB22

Please quote your DHL Customer number and/or Invoice Number as a reference to ensure that DHL can match your payment to the invoice.
- Remittances should be sent via email to rpu.cash@dhl.com or by post to:
DHL International (UK) Limited, Customer Accounting, PO Box 4833, Slough, SL3 3JE

What payment terms apply to DHL Duty & VAT invoices?

For all Duty & VAT charges, payment is due immediately upon receipt of invoice and no later than 7 days from date of invoice. To make a payment please refer to the section **How do I pay?** for details on our payment options.

I've already paid for delivery – why is DHL invoicing me?

This invoice is not for delivery charges. The invoice relates purely to import duties and other applicable government taxes such as VAT that were levied by Customs when your shipment arrived in the country. DHL paid these duties on your behalf in order to comply with Customs regulations and to ensure your goods were delivered without delay.

Weren't these costs included when I paid for my goods?

Retailers (internet or catalogue) will normally include advice about import duties on their shipping information pages – but costs are not usually included. You may wish to check the Terms and Conditions of your purchase.

This wipes out all of the saving I made by buying online!

Sometimes this may be the case. Products sold by companies outside of the UK may appear cheaper compared to UK prices because they do not include taxes. Buyers are advised to check for additional costs before purchasing goods from overseas. You can find further information at www.gov.uk/guidance/importing-goods-from-outside-the-eu

Why have you given me a customer number?

A customer number has been created for you to pay Duty & VAT charges as per your invoice. This is not a shipping account. If you would like to set up a DHL shipping account please go to www.dhl.co.uk/account

What if I already own these goods?

- (a) If you own these goods as a business, and they were temporarily outside of the UK, you need to provide documentary evidence of their export or that these goods were purchased tax-paid in the UK.
- (b) If you recently left items behind from a trip abroad and these items are now being returned, then you may be eligible for duty and tax relief (subject to the items being owned by you for more than six months). To make a claim please provide DHL with a detailed declaration, together with any supporting documentary evidence.
- (c) If you are moving to the UK you must apply for a ToR01 (Transfer of Residency) approval from HMRC.
If this was not obtained prior to your belongings arriving in the UK, DHL would have been obliged to pay for import duties/taxes on your behalf. To check if you are eligible for a ToR01 approval please visit www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-tor01
- (d) If you are visiting the UK on a temporary basis (maximum of 24 months) you will need to provide a declaration to DHL detailing your: Dates of arrival and intended departure date, Country of Residence, Permanent Address and Purpose of Visit.
- (e) If you are an overseas student, please provide DHL with a letter of acceptance from your university/college to claim relief of duties/taxes.

Please provide the information detailed above and return it to DHL within 7 days of receipt of our invoice.

What about gifts?

If the goods are a gift, there is a different allowance. Items up to £39.00 in value per person are not liable for customs charges. This does not apply to items purchased from abroad to be used as gifts. Different allowances apply to alcoholic drinks and tobacco products.

Further information is available at

www.gov.uk/goods-sent-from-abroad/tax-and-duty

What about samples?

Samples relief can only be claimed by Traders registered under an EORI number (Economic Operator Registration Identification). Trade samples are subject to various conditions to qualify for tax relief. To check if your sample qualifies, please contact Customs. Detailed guidelines are published in Customs Notice 372, available by contacting 0300 200 3700 or at www.gov.uk/hmrc. If your goods do qualify for tax relief please contact DHL within 7 days of receipt of our invoice. Please provide a declaration on company letterhead confirming you meet the conditions on Notice 372, quoting your EORI number and details of the person responsible for your record keeping.

Why am I paying tax on delivery charges?

Under current regulations the cost of delivery is added to the declared value of the goods to make the goods 'value for Customs'. If the sender has not supplied the value of the goods, a value is used that is based on the weight of the goods as per the Customs scale of charges.

This calculation will also include a VAT Value Adjustment which is the cost of transport within the EU borders, liable to VAT only.

What if the sender wants to pay the Duty?

There is a facility for the sender to nominate itself to pay these costs on the shipment documentation. We can usually re-issue the costs to the sender but you will need to ensure that the sender writes to us confirming they will pay these costs. Alternatively the sender can pay the invoice directly to us, using one of the payment methods shown on the reverse of the invoice.

Please refer to www.dhl.co.uk/customs_services for an explanation of additional customs charges.

FURTHER ADVICE AND ASSISTANCE

DHL general information and invoice enquiries:

www.dhl.co.uk (General Information)

www.dhl.co.uk/duties (Invoice Enquiries)

Duty & VAT Support:

Tel. 03442 09 01 02

E-mail: ukinvoicequeries@dhl.com

General Accounting Enquiries:

Tel. 03442 480 777

E-mail: ukinvoicequeries@dhl.com

For more information about Customs:

There is a National Advice Service for Customs matters available on 0300 200 3700.

Information is also published online at www.gov.uk/hmrc

If you wish to dispute your invoice, all queries must be logged within 30 days of the date of invoice.