



Delivery Terms guide

July 2023





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Import One Stop Shop (IOSS)

Import One Stop Shop (IOSS) overview



What is IOSS?

IOSS is an EU VAT payment option for items with a value up to €150 (excluding postage and packaging) sent from businesses to consumers in the EU. IOSS is not mandatory, you can continue to send as DDU (Delivered Duties Unpaid) or opt to use our DTP (Delivered Taxes Paid) solution.



What countries are included in IOSS?

IOSS includes all 27 EU member states. They are Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.

If you are despatching goods from Northern Ireland into the EU you do not need to register for IOSS or use an IOSS number. You will need to **register** for the One Stop Shop Union scheme to manage all VAT payments to the EU.

Please note:

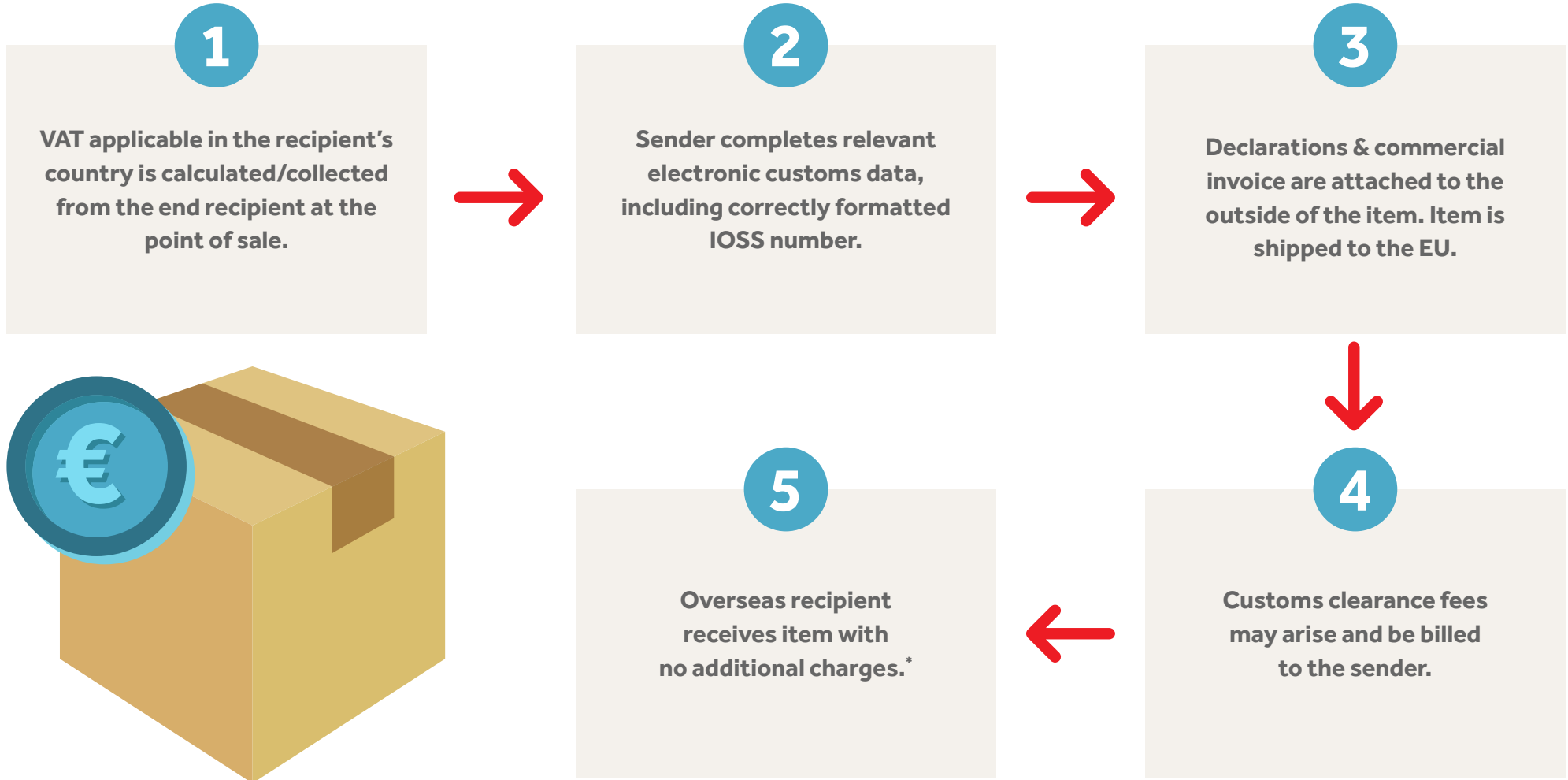
IOSS also does not cover Excise Goods – these are usually things like alcohol and cigarettes. These items, where not restricted, should be sent via other appropriate services which allow them.

Find out more

For additional information, please visit our dedicated Delivery Terms webpage [here](#).

Our frequently asked question page for IOSS can be found [here](#).

IOSS timeline



* A small handling fee may be collected by the local delivery partner.

IOSS assisted solutions

There are a variety of IOSS solutions available to suit the size and nature of your business, helping you to provide a smooth customer delivery experience. You can register yourself, or there are a number of third party options widely available who are able to assist you.



1. Self-registration

You can register for IOSS yourself or via an intermediary (a tax agent).

Please note: If you are not established in any of the EU Member States, you will require an intermediary (a tax agent) to register for IOSS who will complete monthly IOSS returns and make VAT payments on behalf of you.



2. Taxamo Assure

A simple 'pay-as-you-go' option where Taxamo acts as the 'electronic interface' for you – allowing you to use its IOSS number to send parcels to consumers located in the EU. This type of third party solution will allow you to comply with the new rules and help to ensure a smooth delivery experience for your customers.



3. Third Party arrangement

Customers without an establishment in an EU Member State will need to appoint an EU-established intermediary to fulfil their VAT obligations under IOSS. The intermediary will usually complete monthly IOSS returns on behalf of the customer and settle the import VAT liability due in respect of IOSS transactions with the relevant tax authorities.

Customers with an EU establishment may also wish to engage an intermediary to file and submit IOSS returns on their behalf.

Parcelforce IOSS offering

Selling through a marketplace

If you sell through a marketplace, they are likely to have registered for IOSS. Simply input their IOSS number for the items sold through that marketplace. In this scenario the marketplace is responsible for remitting any import VAT to the relevant tax authorities.

Whether you book your parcels online, or pay over-the-counter at your local Post Office®, you'll be guided through the process to ensure your items have the correct IOSS details.



Eligible Parcelforce products

If you would like to use IOSS when sending items to the EU, you can do so via our **europriority** and **euroeconomy** services.

Returning items

If an IOSS item cannot be delivered or the recipient returns the item, it will be returned to sender. You will be able to reverse the VAT payment on your next IOSS return.

Applying to HMRC for a refund of the UK import VAT (and customs duty, if any) incurred on re-importation will be the responsibility of the sender. If foreign import VAT/customs duty has been incurred on the items when entering the EU (e.g. because the parcel didn't meet the requirements of IOSS), the seller or the recipient will have to apply to the foreign customs authorities for a refund of those charges. This also applies to replacement items. Parcelforce has no jurisdiction over this.

Shipping IOSS items

Data requirements

IOSS requires completion of all the required/mandatory electronic data fields in the correct format.

The requirements are to provide *both* electronic data and customs declarations/commercial invoice for all items. The documents should be affixed to the outside of the item and on the same side as the shipping label. Without correct completion of these documents, the item may be held in customs or returned. An example of a commercial invoice can be found on the next page.

The IOSS number must be included in full for accurate customs declarations.

The IOSS number is not to be displayed on the outside of the parcel.

Supplying an IOSS number

On our shipping platform WDMO, the field in which to enter the IOSS number is named 'Shipper/Exporter Number – IOSS/EORI/VAT'.

Number formats are 2 alpha (always "IM") and 10 numeric with no spaces e.g. IM0123456789.

Failure to supply an IOSS number could result in items being returned to sender or delivered DDU or DTP depending on the service selected.

Please note, differing Delivery Terms may incur different liabilities, customs fees, VAT, duties or surcharges for both the Customer and Recipient.



Commercial invoice example

WDM Online and expressLink produce commercial invoices automatically with the information that is provided and will be used as the supporting document for customs purposes.

For each type of goods enter the number of units, a description, a precise and detailed as possible HS tariff number (product classification), country of origin, unit weight, unit value and total value.

Enter the total number of items, together with the total weight and net value (exclusive of VAT), plus the currency used and shipping costs.

Commercial Invoice

NAME ADDRESS LINE 1 ADDRESS LINE 2 ADDRESS LINE 3 CITY POSTCODE COUNTRY TEL: FAX: VAT/EORI NO:	Date: 21/05/2021 Purchase Order: Invoice Number: PFW00000003 Invoice Place: MILTON KEYNES Terms of Delivery: DTP/GLS Purpose of Shipment: Sold GLS Tracking Number: 983092163435 Parcel ID: EK154338485GB Parcel no. 1 of 1 Page no. 1 of 1
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DESPATCHED TO: BUSINESS NAME RECIPIENT NAME ADDRESS LINE 1 ADDRESS LINE 2 ADDRESS LINE 3 CITY POSTCODE COUNTRY TEL: FAX: VAT/EORI NO:	IMPORTER: BUSINESS NAME RECIPIENT NAME ADDRESS LINE 1 ADDRESS LINE 2 ADDRESS LINE 3 CITY POSTCODE COUNTRY TEL: FAX: VAT/EORI NO:
---	--

No. Units	Item Description	Tariff Code	Country of Manufacture	Unit Weight (Kg)	Currency Declared	Line Value
1	FOOTBALL BOOTS	640219	United Kingdom	1.00	GBP	1.00

Total No. of Items: 1
Total Weight: 1.00 Kg
Total Value: GBP 1.00
Shipping Costs: GBP 15.50

(Period: from _____ to _____)

The exporter of the products covered by this document (Exporter Reference No EORI: GB3254534653) declares that, except where otherwise clearly indicated, these products are of UK / EU preferential origin.
 United Kingdom, 21/05/2021
 ROB_DEPT

I declare all the information contained in this invoice to be true and correct
 Name: _____
 Signature: _____
 Title: _____

Must be typed and not handwritten

All necessary sender/recipient/importer details

VAT or EORI number included

Enter the VAT exclusive value of the item(s).

Must be signed

IOSS charges

How do VAT/Duties get charged?

If you don't want to register yourself and want someone else to take responsibility for registering, calculating tax and filing tax returns, there are a number of third party options widely available to you such as Taxamo Assure. Perfect if you simply want to concentrate on selling, they will often do the heavy lifting for you.

You can also partner with a third party to assist with obtaining your own IOSS number as well as the preparation and submission of tax returns.

For additional information please visit page 6.

Calculating Charges

There are a range of landed cost calculation facilities available. We have an arrangement with Hurricane who provide a landed cost calculator as part of their Aura API.

What does it do?

- Calculates the applicable duties and import VAT payable at checkout.
- Real time screening of restrictions around what goods can be shipped and where*
- Real time screening of blacklist parties and businesses.

Find out more about Aura [here](#) or contact your account manager who can help set this up for you.

Challenging charges

If an item shipped as IOSS does not meet the conditions for being customs cleared as IOSS, import VAT and customs duty may be charged at the EU border.

Parcelforce are not liable for any discrepancies in customs charges. Please see our conditions of carriage [here](#).

Responsibility lies with you to challenge any customs charges you feel have been wrongly charged with the individual destination country.

The below links can be used to identify the destination contact details:

[Customs](#)
[Tax Authorities](#)



**Please note: it is the responsibility of the sender to complete their own screening for sanctions.*



Delivered Taxes Paid (DTP)

Delivered Taxes Paid (DTP) overview

What is DTP?



Delivered Taxes Paid (DTP) is a service whereby duties are handled by Parcelforce Worldwide. This means that the end recipient will not have to pay any charges at the doorstep and there are no interruptions to the delivery of the items.

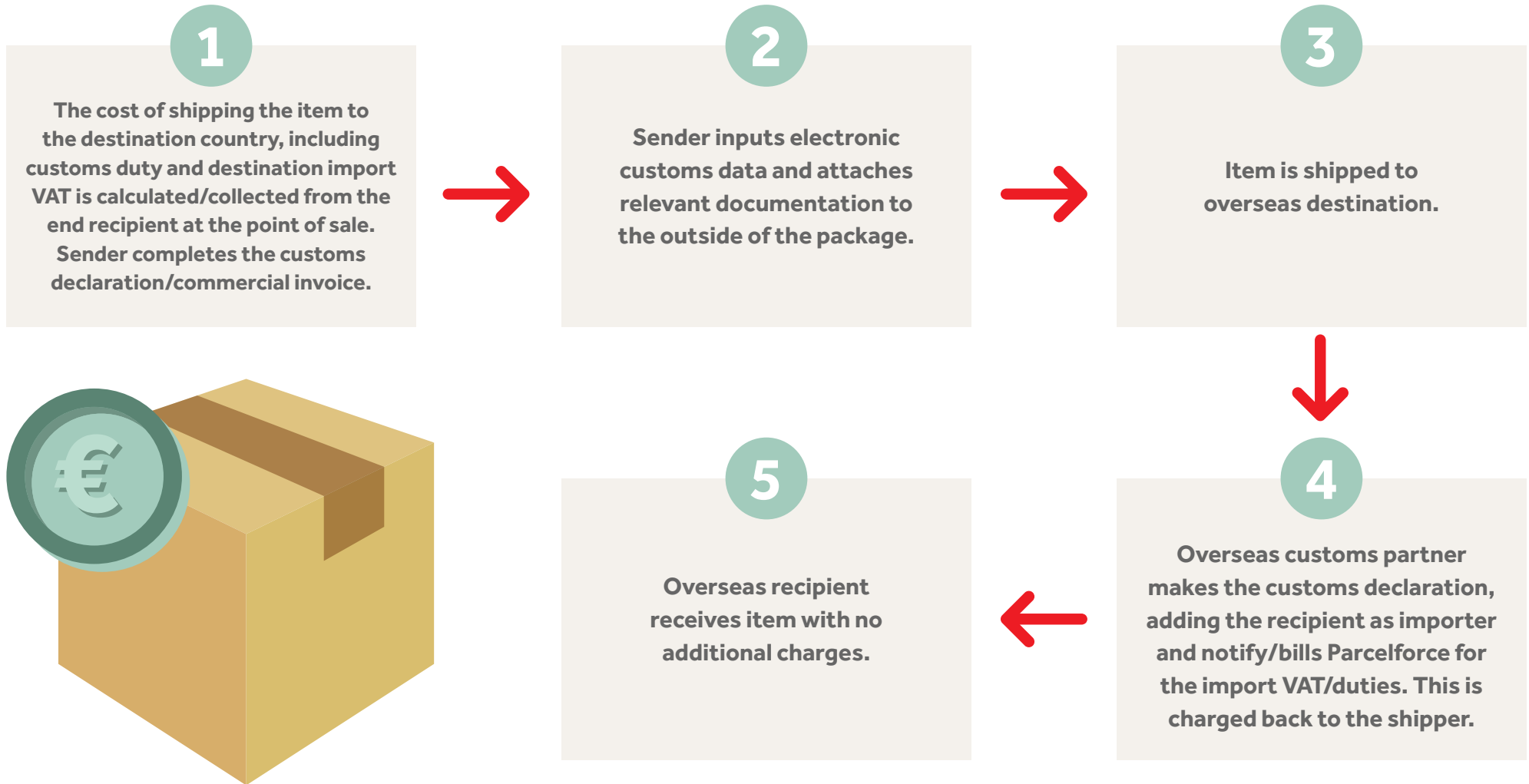


Delivered Taxes Paid (DTP) can be used for both business to consumer and business to business sales.



There is no item value restriction to the DTP service, making this a great option if you are sending items over €150, or where IOSS is not available.

DTP timeline



Parcelforce service offering

What products can be used?

If you are wishing to use our DTP service, you can do so via our **europriority** service.

What happens to returning items?

Items that need to be returned to the UK will be sent using an equivalent service.

Where possible Parcelforce will try to apply a 'returned goods relief' where the corresponding export declaration is available to us. This will waive the import VAT and duties. However, where this information is not readily available, the reclaim for import VAT and duties on re-importation will be the responsibility of the sender.

If foreign import VAT/customs duty has been incurred on the items when entering the EU, the seller or the recipient will have to apply to the foreign customs authorities for a refund of those charges. This also applies to replacement items. Parcelforce has no jurisdiction over this.

Postponed VAT Accounting (PVA)

PVA is a method of deferred payment of import VAT (but not customs duty) whereby import VAT is settled through the VAT return, rather than at the border or using a duty deferment account. PVA is available in the UK and certain EU countries, but not all of them.

Where possible and/or necessary, Parcelforce can also apply PVA. Please note, when PVA is applied Parcelforce will not collect the import VAT, but will still collect duties on consignments above €150.



Shipping DTP

To ensure your items are successfully processed via DTP, full and accurate electronic customs data must be included. **Without the correct data, items may be returned to sender.**

When exporting goods, other than samples, gifts and possessions, three (3) copies of a commercial invoice must accompany each package. WDM Online and expressLink produce commercial invoices automatically with the information that is provided. Please see the example of the commercial invoice on the next page.

Importer of record

This DTP solution uses the recipient as the importer, allowing the shipper to send items to their buyer without their buyer having to pay any duties/taxes. This may prevent you from recovering import VAT, even if you are VAT registered in the destination country. To cover the costs of VAT/duties, it may be beneficial to calculate this as part of the price payable for the goods at the time of checkout.



Find out more

For more information, please click [here](#).

Commercial invoice example

Must be typed and not handwritten

For each type of goods enter the number of units, a description, as precise and detailed as possible HS tariff number (product classification), country of origin, unit weight, unit value and total value

Enter the total number of items, together with the total weight and net value (exclusive of VAT), plus the currency used and shipping costs.

All necessary sender/recipient/ importer details

VAT or EORI number included

Enter the VAT exclusive value of the item(s).

Must be signed

Commercial Invoice

<p>NAME ADDRESS LINE 1 ADDRESS LINE 2 ADDRESS LINE 3 CITY POSTCODE COUNTRY TEL: FAX: VAT/EORI NO:</p>	<p>Date: 21/05/2021 Purchase Order: Invoice Number: PFW0000003 Invoice Place: MILTON KEYNES Terms of Delivery: DTP/GLS Purpose of Shipment: Sold GLS Tracking Number: 993092163435 Parcel ID: EK154338485GB Parcel no.: 1 of 1 Page no.: 1 of 1</p>
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<p>DESPATCHED TO: BUSINESS NAME RECIPIENT NAME ADDRESS LINE 1 ADDRESS LINE 2 ADDRESS LINE 3 CITY POSTCODE COUNTRY TEL: FAX: VAT/EORI NO:</p>	<p>IMPORTER: BUSINESS NAME RECIPIENT NAME ADDRESS LINE 1 ADDRESS LINE 2 ADDRESS LINE 3 CITY POSTCODE COUNTRY TEL: FAX: VAT/EORI NO:</p>
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No. Units	Item Description	Tariff Code	Country of Manufacture	Unit Weight (Kg)	Currency	Declared	Line Value
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Total No. of Items: 1
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(Period: from _____ to _____)

The exporter of the products covered by this document (Exporter Reference No EORI: GB3254534653) declares that, except where otherwise clearly indicated, these products are of UK / EU preferential origin.
 United Kingdom, 21/05/2021
 ROB_DEPT

I declare all the information contained in this invoice to be true and correct

Name: _____

Signature: _____

Title: _____

DTP charges

How do VAT/Duties get charged?

Tax and duties incurred on import into the destination country will be invoiced to you once advised to Parcelforce Worldwide by overseas partners. This will also include a €5 clearance fee.

Calculating charges

There are a range of landed cost calculation facilities available to assist you in calculating what charges you will incur on the import into your customer's country. This should enable you to understand the costs of getting the item to your customer and decide whether you wish to charge these costs to your customer as part of, or on top of, the price of the goods. We have an arrangement with Hurricane who provide a landed cost calculator as part of their Aura API.

What does it do?

- Calculates all import VAT and duties payable at checkout.
- Real time screening of restrictions around what goods can be shipped and where
- Real time screening of blacklisted parties and businesses.

Find out more about Aura [here](#) or contact your account manager who can help set this up for you

Challenging charges

Parcelforce are not liable for any discrepancies in customs charges. Please see our conditions of carriage [here](#).

Responsibility lies with you to challenge any customs charges you feel have been wrongly charged with the individual destination country.

The below links can be used to identify the destination contact details:

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[Tax Authorities](#)





Delivered Duties Unpaid (DDU)

Delivered Duties Unpaid (DDU) overview



What is DDU?

With DDU, the recipient pays the duties and taxes of the items you send and our delivery partner in the EU collects them before or when the item is delivered. These charges, however, aren't visible at checkout and your end customer may not be expecting them.

Please note: the recipient will be contacted to pay these charges when the items are imported. If this is not clear to your customers at the time of purchase, the parcels will often be returned.

What products can be used?

If you are wishing to use the DDU service, you can do so via our **euroeconomy** service.



How are the tax and duties calculated?

The tax and duties amount is calculated by the overseas partner/postal partner in the destination country.

To check individual country requirements click [here](#).

Challenging charges

Parcelforce are not liable for any discrepancies in customs charges. Please see our conditions of carriage [here](#).

Responsibility lies with you to challenge any customs charges you feel have been wrongly charged with the individual destination country.

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[Customs](#)

[Tax Authorities](#)

DDU timeline

