



Customs Charges Explained

HOW CAN DHL EXPRESS HELP ME WITH CUSTOMS?

DHL has taken great measures to provide customers with an optimal Customs clearance experience. As a result, most shipments are cleared by the time the plane arrives. We've also used our long-standing relationship with Customs to arrange our inbound flight arrival schedule to correspond with the schedules of Customs clearance personnel. This provides the maximum window of opportunity for clearance and the ability to connect with our network for next-day delivery. DHL can manage the Customs clearance process on your behalf and arrange for final delivery.

WHAT ARE DUTIES AND TAXES?

Duties and taxes are charges calculated by Customs using the detailed information of the goods in your shipment. The duties and taxes are then applied to the cost of your shipment, typically upon entering a country.

Duties and taxes are implemented by government officials to protect their domestic markets, as well as generate revenue for the country of import. They are imposed on dutiable goods that move across political boundaries and enforced by local Customs authorities.

A shipment is considered dutiable when the goods shipped are part of a sales transaction that is being exported permanently. The duties and taxes are assessed by Customs at the time of initial entry and may vary depending on the commodity's classification code, value, country of manufacture and other associated freight charges.

HOW ARE DUTIES AND TAXES CALCULATED?

Customs uses the following information found on the Commercial Invoice to calculate the duties, taxes and fees that will be applied to your shipment:

- Harmonized System codes for each commodity
- Each country of manufacture
- Total cost of the goods (commodities)
- Other associated freight charges

HOW DOES CUSTOMS DETERMINE

IF A SHIPMENT IS DUTIABLE?

A Customs invoice is required when sending goods to another country. There are two standard invoices to choose from:

Proforma Invoice – the shipment contains personal effects or there is not a sales transaction between the sender and the receiver. These shipments are not dutiable

Commercial Invoice – the shipped goods are part of a sales transaction (i.e. the goods have been purchased by the receiver) and are for permanent export. Shipments with a Commercial Invoice are always dutiable

Each country establishes its own standards for determining dutiable or non-dutiable goods.

For more information, visit

www.dhl-usa.com/importguidelines

Note: In most cases, documents that do not have any commercial value are not dutiable. However, documents with a commercial value are dutiable.

WHO PAYS FOR DUTIES AND TAXES?

The receiver typically pays the duties and taxes prior to delivery.

NEED ADDITIONAL CUSTOMS SUPPORT?

DHL Express can offer you a wide variety of standard and supplementary services to support the Customs process, including:

- Bio/Phyto/Veterinary Controls
- Bonded Storage
- Bonded Transit Documents
- General Order Warehouse Storage
- Handover to Broker
- Import Duties
- Import Taxes
- Import Paperwork
- Merchandise Processing
- Multiline Entry
- Obtaining Permits and Licenses
- Payment Deferral
- Post Clearance Modification
- Prior Notice
- Single Informal Clearance
- Temporary Import
- Under Bond/Guarantee

Get additional support and learn about DHL Customs services at www.dhl-usa.com/customs



Customs Charges Explained

HOW CAN DHL EXPRESS HELP ME WITH CUSTOMS?

DHL has taken great measures to provide customers with an optimal Customs clearance experience. As a result, most shipments are cleared by the time the plane arrives. We've also used our long-standing relationship with Customs to arrange our inbound flight arrival schedule to correspond with the schedules of Customs clearance personnel. This provides the maximum window of opportunity for clearance and the ability to connect with our network for next-day delivery. DHL can manage the Customs clearance process on your behalf and arrange for final delivery.

WHAT ARE DUTIES AND TAXES?

Duties and taxes are charges calculated by Customs using the detailed information of the goods in your shipment. The duties and taxes are then applied to the cost of your shipment, typically upon entering a country.

Duties and taxes are implemented by government officials to protect their domestic markets, as well as generate revenue for the country of import. They are imposed on dutiable goods that move across political boundaries and enforced by local Customs authorities.

A shipment is considered dutiable when the goods shipped are part of a sales transaction that is being exported permanently. The duties and taxes are assessed by Customs at the time of initial entry and may vary depending on the commodity's classification code, value, country of manufacture and other associated freight charges.

HOW ARE DUTIES AND TAXES CALCULATED?

Customs uses the following information found on the Commercial Invoice to calculate the duties, taxes and fees that will be applied to your shipment:

- Harmonized System codes for each commodity
- Each country of manufacture
- Total cost of the goods (commodities)
- Other associated freight charges

HOW DOES CUSTOMS DETERMINE

IF A SHIPMENT IS DUTIABLE?

A Customs invoice is required when sending goods to another country. There are two standard invoices to choose from:

Proforma Invoice – the shipment contains personal effects or there is not a sales transaction between the sender and the receiver. These shipments are not dutiable

Commercial Invoice – the shipped goods are part of a sales transaction (i.e. the goods have been purchased by the receiver) and are for permanent export. Shipments with a Commercial Invoice are always dutiable

Each country establishes its own standards for determining dutiable or non-dutiable goods.

For more information, visit

www.dhl-usa.com/importguidelines

Note: In most cases, documents that do not have any commercial value are not dutiable. However, documents with a commercial value are dutiable.

WHO PAYS FOR DUTIES AND TAXES?

The receiver typically pays the duties and taxes prior to delivery.

NEED ADDITIONAL CUSTOMS SUPPORT?

DHL Express can offer you a wide variety of standard and supplementary services to support the Customs process, including:

- Bio/Phyto/Veterinary Controls
- Bonded Storage
- Bonded Transit Documents
- General Order Warehouse Storage
- Handover to Broker
- Import Duties
- Import Taxes
- Import Paperwork
- Merchandise Processing
- Multiline Entry
- Obtaining Permits and Licenses
- Payment Deferral
- Post Clearance Modification
- Prior Notice
- Single Informal Clearance
- Temporary Import
- Under Bond/Guarantee

Get additional support and learn about DHL Customs services at www.dhl-usa.com/customs



