

CTO2017 July 2023

SECTION 7 International Mail RM V5.0

Royal Mail

International mail services

Customs requirements

All international items that contain goods (except those from Northern Ireland to EU) need to have both a normal written customs form, as well as an electronic data capture requirement. The data capture is entered into Horizon at the time of processing.

Note: Items sent to BFPO addresses **do** need a customs form but **do not** need electronic data capture.

Customs forms - completed by the customer

There are three customs forms for goods being sent abroad via Royal Mail: CN22A, CN22B and CN23. Goods worth up to £270 need either a customs declaration CN22A or CN22B.

- **CN22A** – This contains no barcode and is used with barcoded Royal Mail international mail services such as International Tracked and Signed, International Tracked, International Signed
- **CN22B** – This contains a barcode and is used with non-barcoded Royal Mail international mail services such as International Economy and International standard
- **CN23** - Goods worth over £270 need the customs declaration CB23. This should be attached to the parcel in an adhesive plastic wallet (SP 126)

Customs Data Capture on Horizon

After you have printed the postage label for an international item, the Customs Data Capture process will launch on Horizon:

- Confirm the item details
- Enter the sender's details. Press 'Enter'
- Enter the recipient's details. Press 'Enter'
- Select the contents of the parcel category. Press 'Enter'

Note: If selecting 'Sale of Goods' and the items are being sent to the EU (except items sent from Northern Ireland) please see the next page for the IOSS process)

- Enter the description of the item, selecting 'Add Another Item' if required. Select 'Complete Customs Data Entry' when all items have been added
- Enter details in the customs data fields (if known). Press 'Enter'
- Check the details on the Customs Data Summary and select 'Confirm'

Important: The sender is legally responsible for the information on the customs declaration, so it's important to ensure that it is accurate and complete. To find out more, please visit Horizon Help or the Post Office website.



Important: Incomplete customs forms and/or non-completion of the customs data capture results in parcels being delayed or returned.

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Marketplace sellers and the Import One Stop Shop (IOSS)

Items sold to EU destinations from Great Britain are subject to the local rate of VAT and charges of the destination country.

- The EU has set up a scheme called the Import One Stop Shop (IOSS), which enables sellers to register on the scheme to pay VAT charges at the point the customer purchases goods with a value of up to €150 (Euro)
- The IOSS scheme is not relevant for items being sold into the EU from Northern Ireland

Customs and IOSS transactions

When 'Sale of Goods' is selected during the customs data capture journey you will be asked 'Is the item being sold via a marketplace?':

- If the item was sold via a marketplace:** Select the correct Marketplace from the list on screen if it is available
- If the item was sold outside of an online marketplace:** If the customer has an IOSS number select 'Other' and enter the IOSS number. Press 'Enter'
- Continue with the Customs Data Capture process
- Place an IOSS sticker onto the item

Remember: An IOSS sticker needs to be used for any 'Sale of Goods' items being sent into the EU (except items sent to the EU from Northern Ireland)