

Tax and customs charges

Information for sending or receiving goods outside of the EU.

When you order goods online or receive gifts from outside the EU (and some EU special territories) you may have to pay tax and custom charges. These charges can include customs duty, excise duty and import VAT.

If these charges are payable, the postal operator – for example Royal Mail or Parcelforce – collects this fee on behalf of HM Revenue & Customs (HRMC) and the Border Force.

Postal operator handling fee

An additional amount is charged by the postal operator which is called a handling or clearance fee. This fee is to cover the costs the operator incurs processing the item, notifying you of the charges and collecting this money on behalf of HRMC.

The postal operator handling the item will notify you, usually by delivering an advice card or letter, if any charges are payable and will tell you how to pay these along with its fee.

Once you pay the custom charges and handling fee you will receive or will be able to collect the item at the postal operator's depot. Handling fees may vary among the different postal operators.

Incorrect fees and complaints process

Contact the Border Force if custom charges have been applied incorrectly

If you think the customs charges were incorrectly charged you should contact the Border Force and complete the [relevant form](#).

Complain to the Border Force

If you are unhappy with the outcome and wish to pursue the matter, you can complain to the Border Force. Its complaint procedure can be found [here](#).

Contact the Postal Operator if you have any queries about the handling / clearance fee

If you have any queries about the handling fee you should contact the postal operator. The postal operator's contact details should be provided on the advice card or notification letter.

Complain to the Postal Operator

If you are unhappy with the service provided by the postal operator, make a complaint. Read more about how to make a postal complaint [here](#).

EU Exit and custom fees

Do NI consumers have to pay import duty and customs fees when ordering goods from EU countries?

No. As part of the NI Protocol, there is free movement of goods between the EU and NI. However, NI will remain part of the UK VAT system but will maintain alignment with the EU's VAT rules on goods. This means NI consumers can shop with EU retailers without barriers or taxes.

I have received a parcel from an EU Country, and I am being asked to pay import duties and a handling fee, what can I do?

There are some cases where consumers in NI are being incorrectly charged import VAT and parcel handling fees. If you live in NI and have received a parcel from an EU country or ordered goods from an EU seller for delivery in NI but believe you have been incorrectly charged import duties and parcel handling fees, you may be able to claim back these costs.

To reclaim Import Duties, you should complete the following forms on the Gov.UK website.

BOR 286 if Royal Mail or Parcelforce delivered the goods.

C285 if a courier or freight company delivered the goods.

The parcel handling fee should be reclaimed separately from the relevant parcel operator who is making the charge.

Please [click here](#) to learn more about EU and Postal Services.