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ANNEX

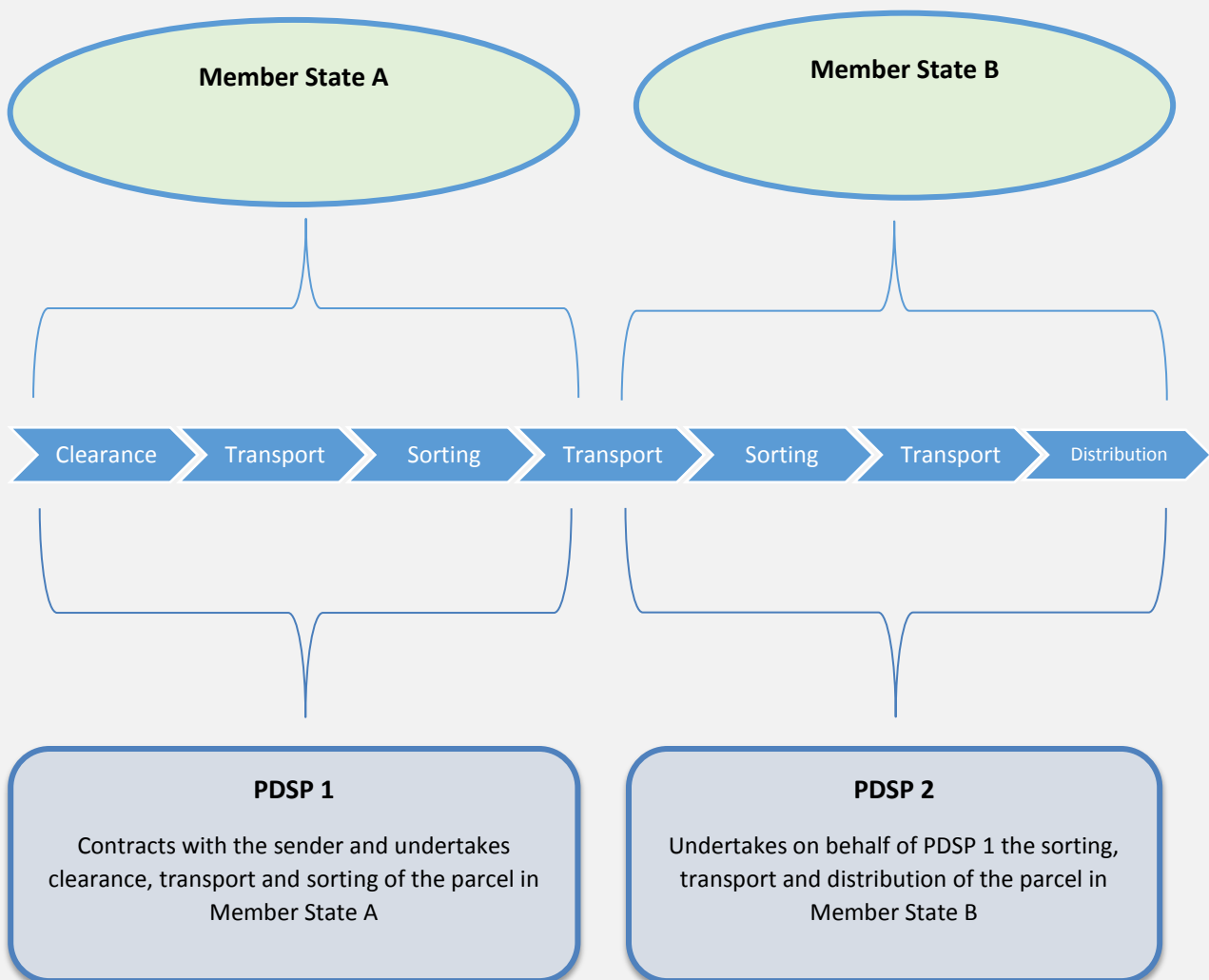
ANNEX

to the

Communication from the Commission

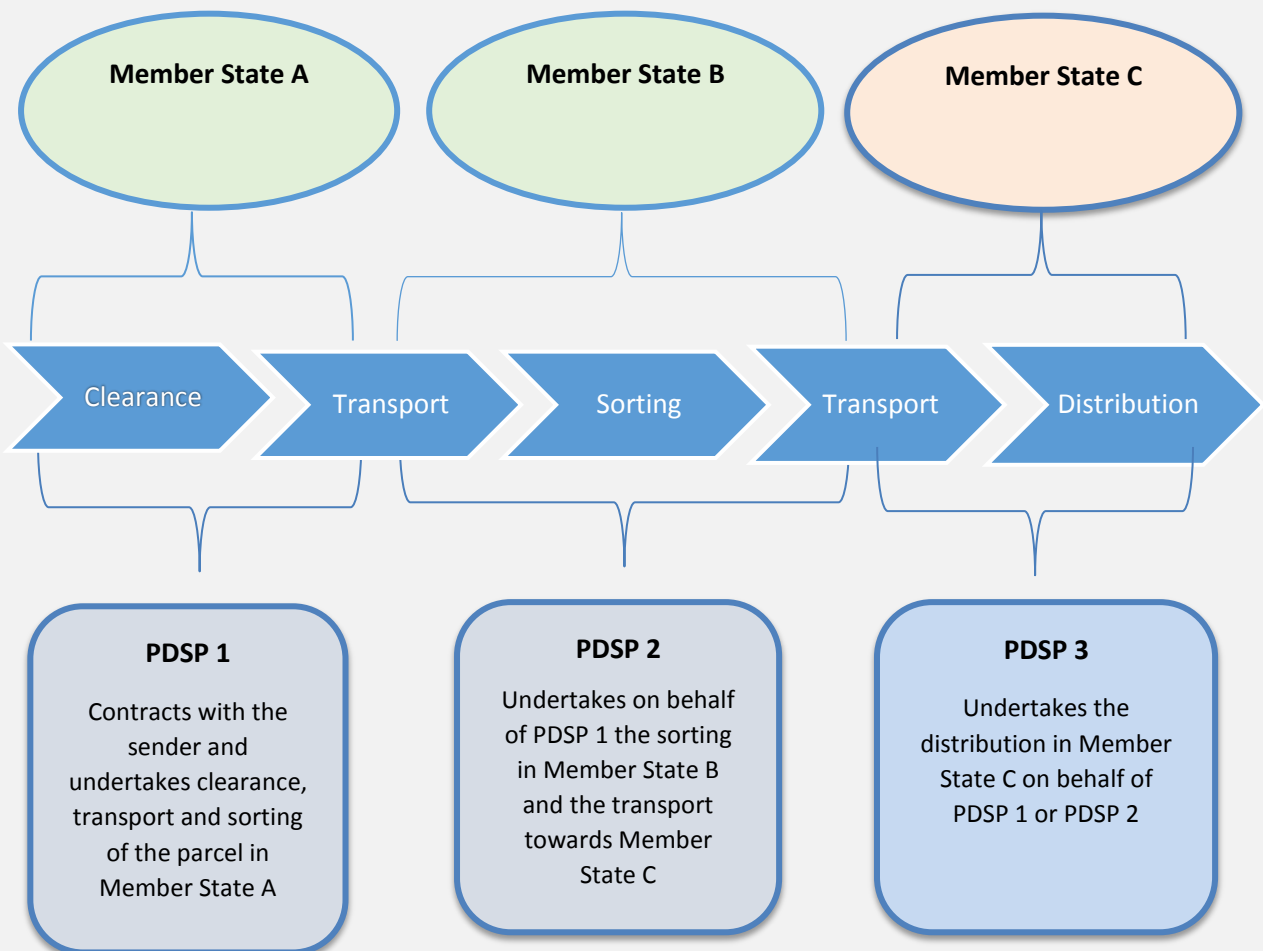
**on guidelines to national regulatory authorities on the transparency and assessment of
cross-border parcel tariffs pursuant to Regulation (EU) 2018/644 and Commission
Implementing Regulation (EU) 2018/1263**

Example 1: Parcel with origin and destination in different Member States. There are two parcel delivery service providers (PDSPs), one in each Member State.



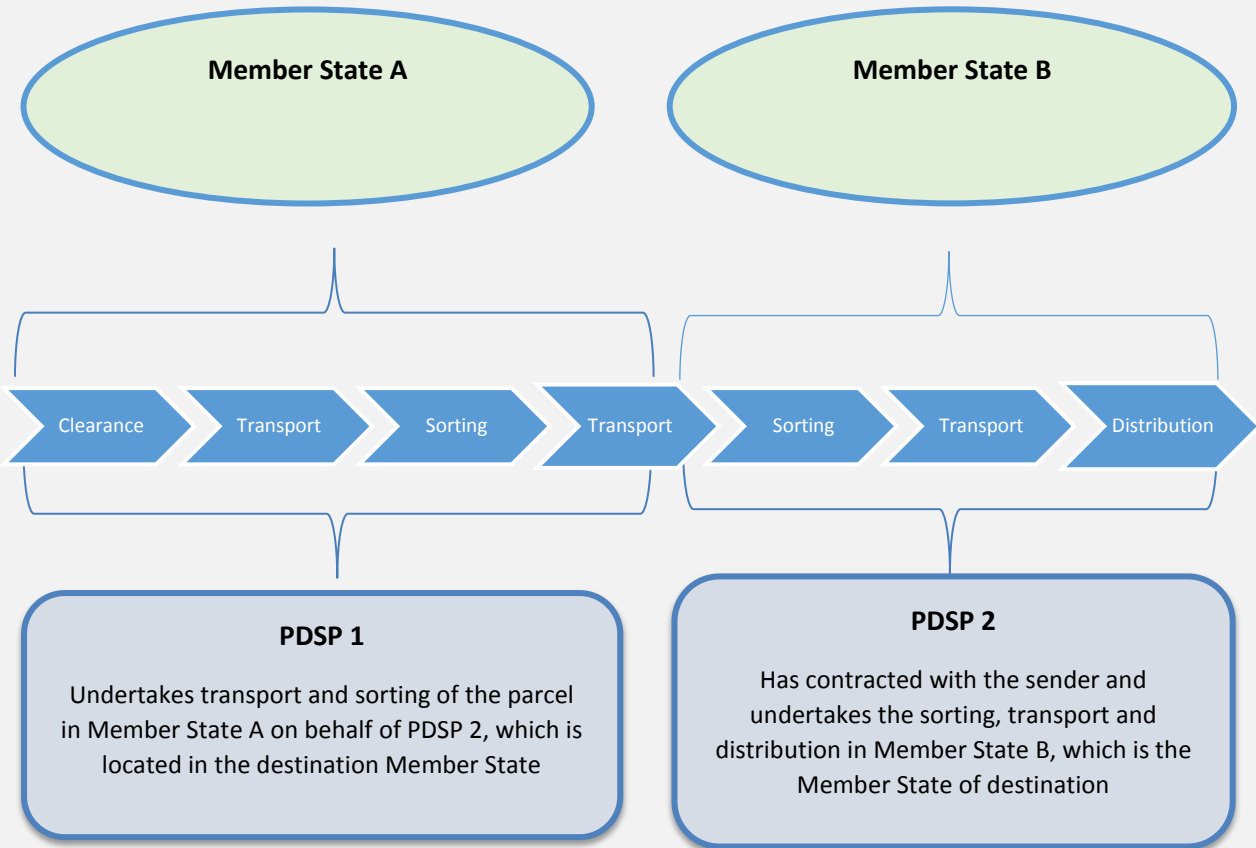
- PDSP 1 has directly contracted with the sender and undertakes the clearance, transport and sorting in Member State A. PDSP 1 then entrusts PDSP 2 for the steps of the chain in Member State B. PDSP 1 should report the associated revenues as *'outgoing cross-border'* and *'contracted with the sender'*. In that case, the revenue to be reported is the price paid by the sender.
- PDSP 2 handles in Member State B the transport, sorting and distribution of the parcel on behalf of PDSP 1. The revenue should be reported as *'incoming cross-border'* and *'handled on behalf of another parcel delivery service provider'* and corresponds to the price paid by PDSP 1.

Example 2: Parcel with origin and destination in different Member States, with a transit Member State. Three PDSPs are involved, one in each Member State.



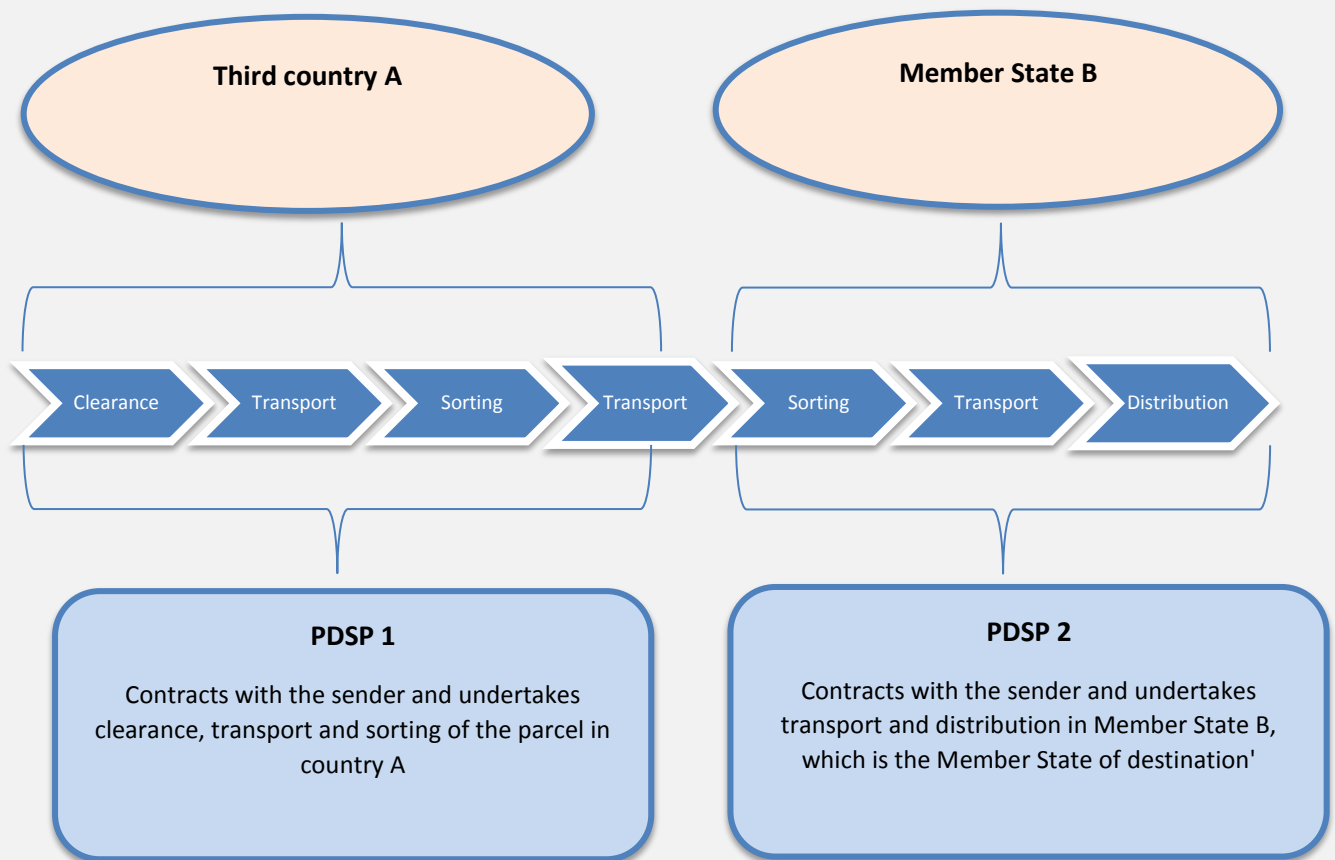
- PDSP 1 has directly contracted with the sender in Member State A and undertakes the clearance.
- In Member State A, PDSP 1 entrusts PDSP 2 with the sorting in Member State B and the transport towards Member State C. PDSP 1 should report the associated revenues as *'outgoing cross-border'* and *'contracted with the sender'*. In that case, the revenue to be reported is the price paid by the sender.
- PDSP 2 handles in Member State B the sorting and transport towards Member State C. PDSP 2 should report the volumes and revenues as *'outgoing cross-border'* and *'handled on behalf of another parcel delivery service provider'*.
- PDSP 3 undertakes the distribution in Member State C, and has not directly contracted with the sender. It should report the parcel as *'handled on behalf of another parcel delivery service provider'* and *'incoming cross-border'*.

Example 3: Parcel with origin and destination in different Member States. There are two PDSPs, one in each Member State. The sender signs the shipment contract with the parcel delivery service provider established in the destination Member State.



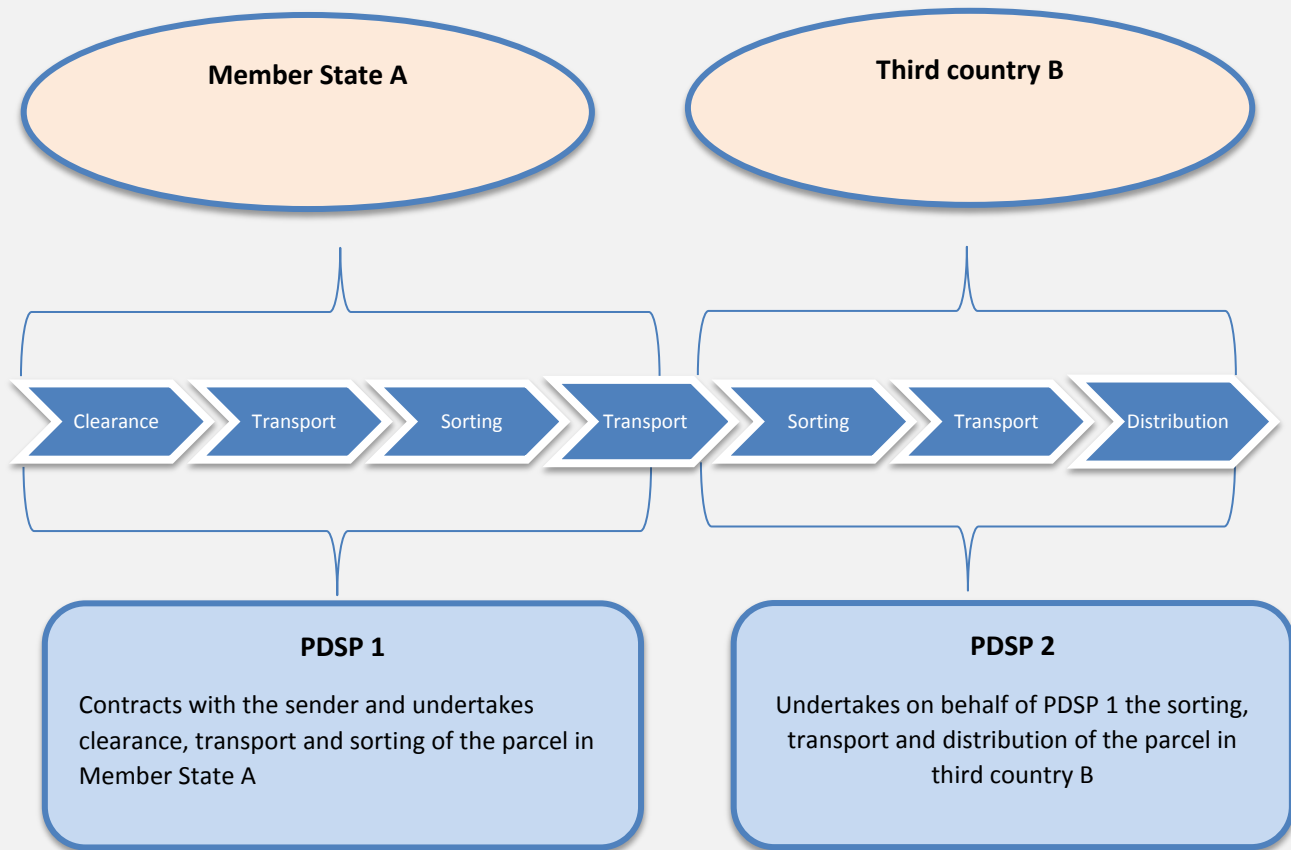
- PDSP 1 has not contracted with the sender even though the sender is located in the Member State where PDSP 1 is registered. The parcel and associated turnover should be reported as *'outgoing cross-border'* and *'handled on behalf of another parcel delivery service provider'*.
- PDSP 2 handles in the Member State B the sorting, transport and distribution. PDSP 2 has entrusted PDSP 1 for the clearance, transport and sorting in Member State A, and has contracted with the sender. The parcel and associated turnover should be reported as *'incoming cross-border'* and *'contracted with the sender'*.

Example 4: Parcel with origin in a third country and destination in a Member State. Two PDSPs are involved, one in each country.



- PDSP 1 is established in a third country and does not provide services in a Member State. Therefore, it does not have obligations under Article 4 of Regulation (EU) 2018/644.
- In Member State B, PDSP 2 handles the sorting, transport and distribution on behalf of PDSP 1. The parcel and associated revenue should be reported by PDSP 2 as '*incoming cross-border extra EU/EAA*' and '*handled on behalf of another parcel delivery service provider*'.

Example 5: Parcel with origin in a Member State and destination in a third country. Two PDSPs are involved, one in each country.



- PDSP 1 should report this parcel and the associated revenue as *'outgoing cross-border extra EU/EEA'* and *'contracted with the sender'*.
- PDSP 2 does not have to report information under Article 4 of Regulation (EU) 2018/644.