



Commercial invoice

A guide to completing your export commercial invoice

As one of the world's largest customs brokers, UPS has created this guide to help ensure fast and efficient customs clearance by breaking down the commercial invoice into easy-to-understand sections.

The commercial invoice (or pro forma invoice) is the customs document that you'll use most often when shipping outside the U.S. Required for all non-document shipments, it is the primary form used for importation control, valuation and duty determination.

Supplied by the shipper, the commercial invoice identifies the products being shipped, including a description and value of the goods, as well as shipper information. It may be used by customs authorities to assess applicable duties and taxes.

If you choose not to use UPS Paperless[®] Invoice, three signed copies — one original and two

copies — are required. Place a copy inside your package, or in one package if shipping several.

Always be accurate in your declaration. State as much as you know about the goods being exported. Make sure your documentation clearly communicates the reason for your export.

Don't worry if you don't have some of the information at hand like a Harmonized Tariff code or Schedule B number. By choosing UPS, we can help you determine those entries.

Explore this guide and uncover some tips from our top compliance experts.

The image shows a sample commercial invoice form with various sections and fields. Numbered callouts (1-10) and lettered sections (A-L) are placed over the form to indicate key areas for completion. Section A is the 'From' section, B is 'Shipment Details', C is 'Ship To', D is 'Sold To', E is 'Description of Goods', F is 'Harmonized Code', G is 'COO', H is 'Unit Value', I is 'Total Value', J is 'Invoice Type', K is 'Declaration Statement', L is 'Invoice Totals', and M is 'Signature'. The form includes fields for company name, address, phone, invoice number, date, purchase order number, terms of sale, reason for export, and various tax and duty information.

Ensure all your packages move smoothly! Some shipping systems such as UPS CampusShip[®] and UPS Internet Shipping submit shipment data to UPS once you select the Ship Now button. Other shipping systems such as WorldShip[®] require end-of-day processing to electronically transmit your shipment details to UPS. In this case, once you have finished processing packages, complete the following steps prior to your pickup:

1. Select the Pending Pickup group in the Shipment History window.
2. On the Home tab, select End of Day.
3. Confirm you wish to proceed. WorldShip will print the End of Day reports.

For more information, see http://www.ups.com/media/en/worldship_user_guide.pdf.

Our expert brokerage knowledge combined with UPS[®] logistics will help you master exporting.

Find out how to prepare each section of your invoice step-by-step.

A: FROM

Please include full details, including Tax ID, contact name, address with postal code and country, and phone number (very important).

B: SHIPMENT DETAILS

1 Waybill number

The waybill number is the tracking number shown on your shipping label (automatically generated when you create your shipment in UPS[®] shipping systems). If there is more than one package, this should be the lead, or first, tracking number.

2 Shipment ID

The shipment ID is the 11-digit version of the tracking number when using UPS[®] technology to complete the invoice (i.e., 1YE595012345678901 becomes Shipment ID E5950123456).

3 Date

Not necessarily the date that the shipment is handed to UPS. This should be the date the transaction took place in the seller's records. (The date on the shipping label should show the date the shipment is handed to UPS.)

TIP: Getting the date of sale/transaction correct is particularly important when goods are being purchased under a letter of credit.

4 Invoice number

The invoice number is assigned by the shipper, if applicable.

5 Purchase order number

Purchase order number is assigned by the shipper, if applicable.

6 Terms of sale (Incoterms)

Terms of sale (Incoterms) refers to the billing terms on the invoice. The terms state who (seller or buyer) is responsible for paying various costs — shipping, insurance, import tax and duty charges — and clarify the point at which the goods change ownership. See the Incoterms section at the end of this guide for more information.

7 Reason for export

The shipper will include the reason for export. For example, whether the shipment is a sale, a gift, an item for repair, etc.

UPS Paperless Invoice simplifies your paperwork by eliminating the need for paper commercial invoices. It allows you to integrate order and shipment processing electronically, and it reduces customs holds by streamlining the customs clearance process through transmitting information digitally.

Learn more about UPS Paperless Invoice or register at http://www.ups.com/content/us/en/bussol/browse/paperless_invoice.html

- Enroll on ups.com[®]
- Allows you to turn on/off by lane or shipment
- Streamlines shipping preparation processes and reduces associated labor costs
- Eliminates redundant data entry, reducing the chance of error
- Minimizes the risk of paperwork lost in transit
- Reduces customs holds
- Allows for faster shipment processing
- Helps ensure customs values remain confidential when shipping directly to customer
- Decreases need for ink and paper, promoting environmentally friendly workplace practices

UPS International Customer Service Center

1-800-782-7892 ups.com/international

C: SHIP TO

Please include full details, including Tax ID, contact name, address with postal code and country, and phone number (very important).

D: SOLD-TO INFORMATION

Please include full details, including Tax ID, contact name, address with postal code and country, and phone number.

E: UNITS/U/M

1 Units

Units refers to the quantity of the merchandise, i.e., the number of individual items per description type being sent.

2 U/M

Abbreviation for Units of Measure, whether the items are listed as individual, bundle, roll, etc.

F: DESCRIPTION OF GOODS

This is where you need to provide a detailed description of what items are in the package(s).

The details of the description should include:

- What it is
- What materials it's made of
- What the item is used for
- What the item's serial or part number is, if applicable

For example, an accurate description would be: *½ inch diameter carbide steel drill bit for machining metal, part 123-456*. The detailed descriptions you provide are used by the destination brokerage department to assess and apply the import country's duty and tax on the goods being sent.

G: HARMONIZED TARIFF CODE OR SCHEDULE B NUMBER

If available, include this to assist the clearance of your goods. This global system of classification speeds up exports, reduces delays and avoids potential additional fees and charges.

TIP: Don't worry if you do not know some or all of the Harmonized Tariff codes or Schedule B numbers for the goods in your shipment. UPS has a team of expert customs brokers that can provide assistance for you and ensure there is no customs delay.

H: COUNTRY OF ORIGIN (CO)

This is the country where the goods were manufactured or assembled, NOT the country they are being shipped from (e.g., if goods made in Italy are being shipped from the U.S., the CO is Italy, not the U.S.).

I: UNIT VALUE/TOTAL VALUE

1 Unit Value

Unit value is the value of the items individually (e.g., 15 shirts at \$10 each, the unit value is \$10).

2 Total Value

Total unit value is the value of all items combined (e.g., 15 shirts at \$10 each have a total value of \$150).

3 Currency

Currency indicates what currency the values are listed in (e.g., USD, GBP, EUR, etc.).

TIP: Include a valuation figure that is completely accurate to your knowledge. If customs officials at the destination country have reason to believe the valuation of your goods is not correct, this can be a reason for them to hold a package for further investigation. It's important to recognize that all materials have an intrinsic value, too. For example, even if you're sending a product sample, your valuation should at a minimum represent the cost of the materials it took to produce it.

J: ADDITIONAL COMMENTS

Indicate if you filed Electronic Export Information (EEI), or if you wish for UPS to file the EEI on your behalf. (EEI is required when the value at the commodity line level is greater than \$2500, or when the shipment requires an export license regardless of value.)

Also add any other information that could be useful here.

K: DECLARATION STATEMENT, SHIPPER AND DATE

A Declaration Statement could be required on the invoice for commodities that require a license or license exemption. If applicable, provide your export license number and type, ECCN number if required, or exemption if a license is not required.

TIP: If needed, the purpose for the export should be included here in order to ensure that your goods are considered appropriately during clearance — such as when the goods are not being sold but entering a country temporarily for repair or for an event.

1 Shipper

Enter your title and signature here.

2 Date

The date you (the shipper) made the statement.

L: FINAL COST/VALUE INFORMATION

1 Invoice line total

Invoice line total is the total value of all contents, excluding packaging, included in the shipment.

2 Discount/Rebate

Discount/Rebate is the discount or rebate given by the shipper.

3 Invoice sub-total

Invoice sub-total is the total amount after any discount or rebate.

4 Freight

Freight is the cost to transport the shipment.

5 Insurance

Insurance is the amount the shipper or receiver pays to cover the cost of replacing the shipment if it is lost or damaged.

6 Other

Other is for any other charges placed on the shipment by the shipper (e.g., handling charge).

7 Currency

Currency indicates what currency the values are listed in (e.g., USD, GBP, EUR, etc.).

8 Total invoice amount

Total invoice amount is the total after all discounts are taken off and all charges are added up.

9 Total number of packages

Total number of packages is the number of packages included in the shipment.

10 Total weight

Total weight (kg or lbs) is the shipment weight, including packaging.

Finish your shipment! Be sure to complete your End of Day processing prior to pickup. This will ensure UPS has your package data and minimize delay.