



# How to ship from the European Union to countries outside of the EU

# A Useful Checklist

How to ship from the European Union to countries outside of the EU

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- Register for an **EORI number**
- Complete your **commercial invoice** correctly
- Include **proof of the origin of goods**
- Assign **Harmonized System (HS) Codes** to your goods
- Comply with **local VAT requirements** where applicable
- Check if your goods are **subject to inspections** at the border
- Consider requirements for any **return shipments**
- Consider using **UPS Paperless™ Invoice**

# How to register for an EORI number

## Economic Operator's Registration and Identification (EORI)

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An Economic Operator's Registration and Identification (EORI) number is a unique identification number **required for each EU exporter** to monitor the movement of goods.

### How do I request an EORI number?

An EORI number is assigned by the EU member state\* where your company is established. Once you have an EORI number, this number will be valid in all other EU member states. Different countries have different procedures for getting an EORI number.

If you are exporting to the UK and your business performs a customs act in the UK, such as importing on your business' name and being liable for import duties (incoterm Delivery Duties Paid), you will also need to register for an additional EORI number in the UK. This can be done through the HM Revenue and Customs website (<https://www.gov.uk/eori>).

### What if I don't have one?

Your goods **will not be cleared through customs**, but will be held until you supply the completed paperwork. This could mean **significant delays** and **additional charges**.

\*Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden

# How to complete a commercial invoice correctly

Required for all cross-border shipments including returns

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A commercial invoice is the primary documentation used for import control, valuation and duty determination when shipping across customs borders.

It is **required for all cross-border shipments**, except documents of no commercial value. It is required even if there is no sale.

Recognised worldwide, it contains **important information about your shipment**, including:

- The sender
- The destination
- The contents, including the quantity and what it's made from
- Its value
- Harmonized System (HS) Codes

Check out our **[guide to completing a commercial invoice](#)**, which is available on ups.com. These instructions will explain how to give your shipment the best chance of clearing customs smoothly.

# Requirements to prove the origin of goods

## Documents to show they originate in the EU

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Preferential origin provides certain tariff benefits (entry at a reduced or zero rate of duty) on goods traded between countries which have signed a Free Trade Agreement (FTA) or where one side has granted them autonomously:

- **Unilateral:** when the agreement isn't reciprocated
- **Bilateral:** when the agreement is reciprocated
- **Multilateral:** when the agreement is reciprocated between multiple countries

To benefit from preferential tariffs, you must hold proof that the goods comply with the rules of origin, in other words, that the goods sufficiently originate in the countries that are party to an FTA.

You will need to include a **certificate of origin** or other **proof of origin of goods** following the specific requirements of an FTA.

The certificate or proof of origin of goods should be provided in the **commercial invoice** or other commercial documentation (excluding a bill of lading)

Additional requirements may exist as stipulated in each FTA. For instance, the EU-UK Trade and Cooperation Agreement requires that, additional to providing a statement of origin in the shipping documentation, exporters must hold supplier declarations substantiating the statement of origin, in case the origin is disputed by customs authorities.

# Requirements to prove the origin of goods

Documents to show they originate in the EU

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## **How does proof of origin help when trading internationally?**

It certifies that goods in a particular export shipment are wholly obtained, produced, manufactured or processed in a particular country; it declares the 'nationality' of the product and also serves as a declaration by the exporter to satisfy customs or trade requirements.

## **Would a certificate of origin issued by the UK be valid for export shipments to non-EU countries?**

For shipments from the EU, in this instance, a new certificate would need to be issued by the EU Chamber of Commerce.

## **What happens if I cannot prove that my goods meet the rules of origin requirements?**

If you cannot prove that your goods meet the rules of origin requirements, you will still need to pay customs duty. To find out the rate of duty, you'll need to classify your goods correctly.

If the consignee is to pay the duty, we suggest you inform them of this before the transaction, particularly if they are consumers, to avoid any nasty surprises.

# Assign Harmonized System (HS) Codes to your goods

To help customs accurately classify the goods

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Harmonized System (HS) Codes are required on official cross-border shipping documents for tax assessment purposes. They ensure uniformity of product classification worldwide.

HS Codes are necessary to:

- Classify physical goods for shipment across a customs border
- Complete required shipping documentation such as shipper's letter of instructions, **commercial invoice** or certificate of origin
- Determine import tariff (duty) rates and determine if your goods qualify for preferential tariffs

HS Codes are required for shipments from the EU to the UK, whether or not the goods originate in the EU.

Using incorrect HS codes can result in products being held in customs and heavy fines.

**Quickly and accurately identify and apply a product's harmonized tariff code using our [UPS TradeAbility tool](#).**

# Comply with local VAT requirements, where applicable

Familiarize yourself with local requirements and processes

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Requirements for Value-Added Tax, also known as Goods and Services Tax (GST) in certain countries, vary greatly from country to country. Ensure you are familiar with the VAT rates, processes and specific requirements for each country you import into.

For example, if you are importing into Great Britain, **you need to register for UK Import VAT** with Her Majesty's Revenue and Customs (HMRC), depending on the value of the goods being shipped:

- **At or below £135:** the shipper is responsible for collecting and paying UK VAT for these shipments. The VAT amount should be collected at the point of sale and paid to HMRC through UK VAT registration.
- **Above £135:** the party responsible for VAT payment will continue to be determined by the billing terms.
  - If you are importing into the UK but deliver directly to your customers (e.g. Delivered Duty Paid), your business is liable for Import VAT.
  - If you wish to **postpone** UK Import VAT, this can be done via postponed VAT accounting, a duty deferment account or the customs declaration by UPS.

If you're a **non-established taxable person (NETP)**, you will need to register for VAT in the UK and you may be entitled to claim back any VAT you have been charged.

# Check if your goods are subject to inspections at the border

Inspections and limitations for agri-food consignments

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**Agri-food consignments** will require health certificates and undergo sanitary and phytosanitary controls at border inspection posts.



In order to avoid disruption at the border, UPS will accept these restricted commodities **only with UPS Express services**.



UPS will suspend the carriage by UPS Standard of goods that are subject to veterinary, phytosanitary or any other inspections of a restricted goods category at the UK border.



It is **your responsibility** as the shipper to check the regulations and whether the products you are shipping will require inspection.

# Check if your goods are subject to inspections at the border

## Examples of restricted commodities

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-  Live animals and products of animal origin
  - *including fish and crustaceans, molluscs and other aquatic invertebrates and milk powder*
-  Medical and pharmaceutical products and preparations that include human or animal blood
-  All products manufactured from endangered species
  - *including alligator skin, coral, ivory*
-  Plants, bulbs, seeds, fruits and vegetables
-  Wood and articles of wood
  - *including wood charcoal*

# What's needed for return shipments

Don't forget the commercial invoice

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Your consignee outside of the EU may need to return the shipment to you, or your goods may be rejected upon import.

What happens then?

The requirements to have these goods returned to you will depend on:

- Whether the goods have been in free circulation in the EU prior to being exported
- Whether the goods were in free circulation in the EU prior to being returned
- Whether the goods have been rejected upon import to the UK
- Whether the goods are subject to additional requirements before they can be imported to the UK

All return shipments between Great Britain and the EU require a **commercial invoice**.

You can find out more in our [guide to completing a commercial invoice](#).

# UPS Paperless™ Invoice

A convenient and sustainable alternative to paper commercial invoices

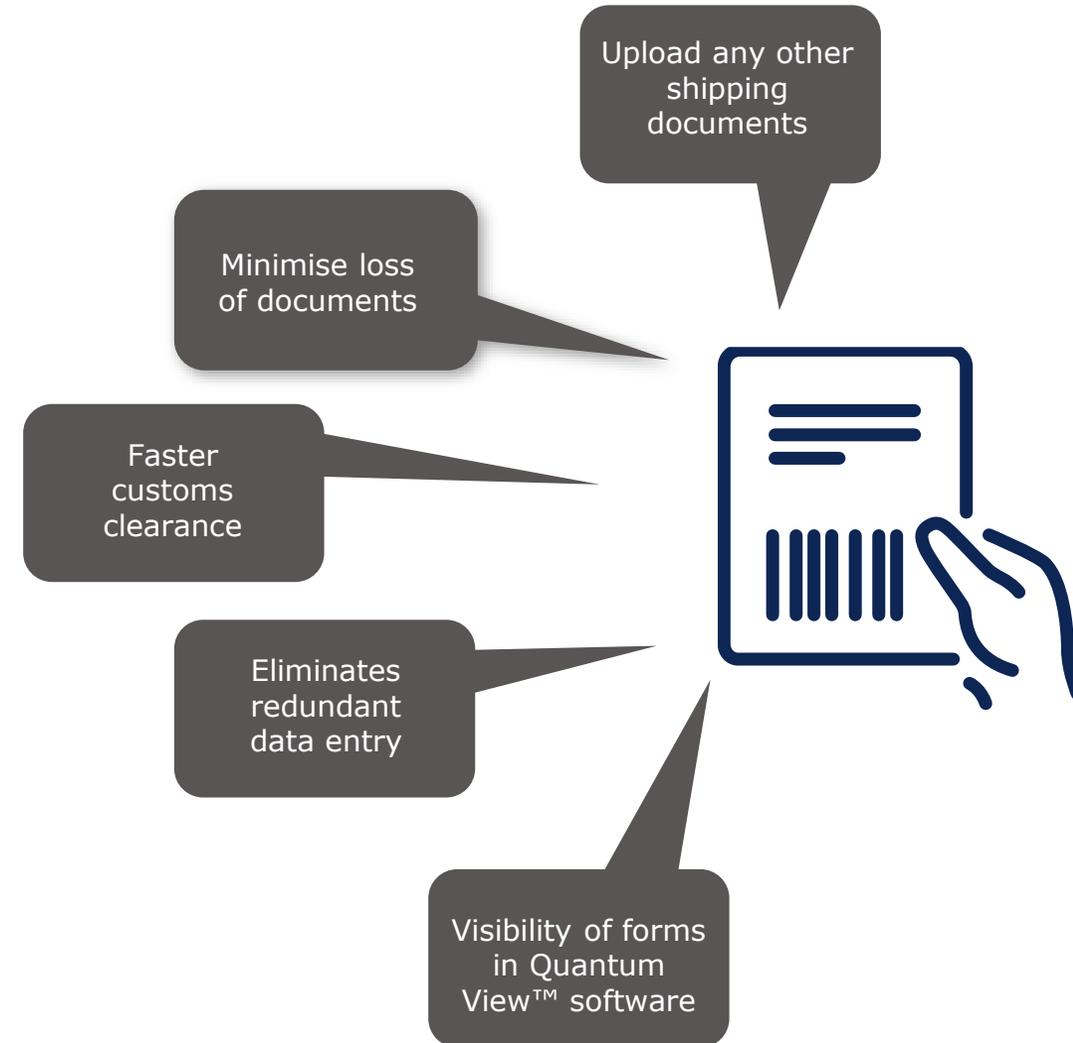
In an industry first, UPS has **eliminated the need for paper commercial invoices** and other documentation required by customs in many countries.

With UPS Paperless™ Invoice, you can **file** your commercial invoices, certificates of origin and other export documentation **electronically** while processing your shipments.

It works seamlessly with UPS's shipping systems – there's no additional software needed.

If you complete your international paperwork outside of the UPS shipping system, the **Upload My Forms** feature allows you to upload your own trade documents that can then **travel electronically with your shipment**.

Enroll for UPS Paperless Invoice [here](#).





**THANK YOU**