

## Comply with custom regulations

There are a number of prerequisites to international shipping. Read on to find out what is required to avoid any unnecessary delays to your consignment.

### EORI Registration

To trade internationally from the UK, you need to obtain an Economic Operator Registration Identification (EORI) number through HMRC. More information on the EORI scheme and the process for obtaining an EORI number can be found [here](#). EORI application forms can be obtained from the downloads section of our [website](#).

### Customs Duty

Customs Duty is charged at the place of importation and is calculated as a percentage of the total value of the goods. It is usually paid by the buyer or importer, unless you agree to do so yourself under the appropriate [Incoterm® 2010 Rules](#). There is one exception to this rule: for Common Agricultural Policy (CAP) goods (agricultural produce in the form of raw materials or processed goods), duty can be levied at the place of export.

### Excise Duty

Excise Duty is a national charge levied on the importation of certain categories of goods such as alcohol and tobacco. As with Import Duty, Excise Duty is collected by Customs authorities in the destination country, and can vary from one country to the next according to national policy. The responsibility of payment is generally that of your customer unless you are contracted to pay it under the sales contract.

### VAT

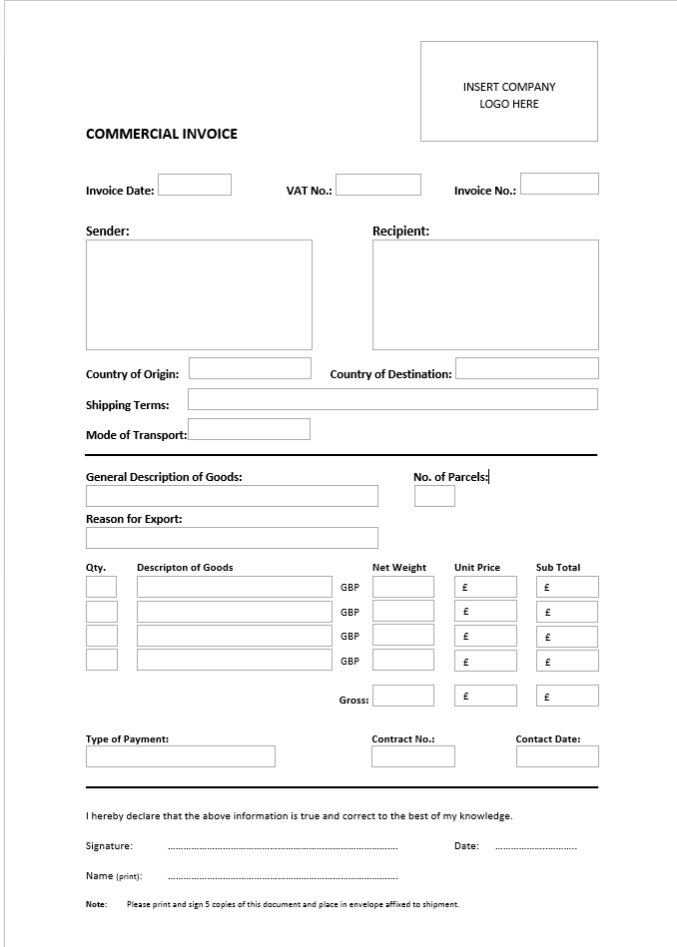
All exports of goods to countries outside the EU are excluded from VAT in the UK. It is important that you retain commercial evidence that your goods have been sent from the UK. The evidence must be sufficient to identify your goods and show that they left the UK. If you fail to obtain or keep satisfactory evidence that the goods have left the UK, the sale will not be eligible to be zero-rated as an export, and will therefore be liable to UK VAT.

## Commercial invoices

A commercial invoice must be used when the goods shipped reflect a commercial transaction (i.e. the goods have been purchased by the receiver), and are for permanent export.

A commercial invoice must contain the following information:

- Your company logo
- Number and date of issue of commercial invoice and the order number
- Full name and postal address of the seller and the buyer with contact details
- Country and origin of the goods
- Terms (**Incoterm® 2010 Rules**) time and mode of delivery as well as terms, time and mode of payment
- Transport route and mean transport used
- Description of goods in plain language and in sufficient detail
- Quantity of goods expressed in units normal in trade and their net and gross weight
- Price of goods (article specific unit price and total price of the consignment) and currency
- Reference to sales contract number and date
- Declaration and signature
- One original signed copy of the invoice is required, as well as a total of five copies



**COMMERCIAL INVOICE**

Invoice Date:  VAT No.:  Invoice No.:

Sender:  Recipient:

Country of Origin:  Country of Destination:

Shipping Terms:

Mode of Transport:

General Description of Goods:  No. of Parcels:

Reason for Export:

Qty.	Description of Goods	Net Weight	Unit Price	Sub Total
<input type="text"/>	<input type="text"/>	GBP <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	<input type="text"/>	GBP <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	<input type="text"/>	GBP <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	<input type="text"/>	GBP <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Gross:			£ <input type="text"/>	£ <input type="text"/>

Type of Payment:  Contract No.:  Contact Date:

I hereby declare that the above information is true and correct to the best of my knowledge.

Signature: ..... Date: .....

Name (print): .....

Note: Please print and sign 5 copies of this document and place in envelope affixed to shipment.

A commercial invoice template can be obtained from the downloads section of our [website](#).

## Pro-forma invoices

A pro-forma invoice must be used when the goods are being supplied free of charge to the consignee, for example: samples, gifts or inter-company material.

A pro-forma invoice must contain the following information:

- Your company logo
- Date of issue of the pro-forma invoice
- Invoice number and date of agreement
- Full name and postal address of the shipper and the receiver with contact details
- Country of origin of the goods
- Description of goods in plain language and in sufficient detail
- Delivery terms (**Incoterm® 2010 Rules**) in accordance with agreement
- Quantity of goods, price per unit, total value
- Currency
- The purpose for export (it is necessary to mention whether the shipment goes under the contract, or free of charge)
- Payment terms (indicate: FREE, value for customs purpose only)
- Declaration and signature
- One original signed copy of the invoice is required, as well as a total of five copies

INSERT COMPANY LOGO HERE

**PRO-FORMA INVOICE**

Invoice Date:  VAT No.:  Invoice No.:

Sender:  Recipient:

Country of Origin:  Country of Destination:

Shipping Terms:

Mode of Transport:

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General Description of Goods:  No. of Parcels:

Reason for Export:

Qty.	Description of Goods	Net Weight	Unit Price	Sub Total
<input type="text"/>	<input style="width: 90%;" type="text"/>	GBP <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	<input style="width: 90%;" type="text"/>	GBP <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	<input style="width: 90%;" type="text"/>	GBP <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	<input style="width: 90%;" type="text"/>	GBP <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Gross:			£ <input type="text"/>	£ <input type="text"/>

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GOODS NOT FOR RESALE, GOODS OF NO COMMERCIAL VALUE, GOODS SUPPLIED FREE OF CHARGE.  
I hereby declare that the above information is true and correct to the best of my knowledge.

Signature: ..... Date: .....

Name (print): .....

Note: Please print and sign 5 copies of this document and place in envelope affixed to shipment.

A pro-forma invoice template can be obtained from the downloads section of our [website](#).