



**2023**

---

**SHIPPING TO  
THE EU  
FROM NON-EU  
COUNTRIES**



## A Useful Checklist

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



- 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
- Identify the **customs declarant**
- Check if your goods are **subject to inspections** at the border
- Consider using **UPS Paperless™ Invoice**

# How to register for an EORI number

An Economic Operator's Registration and Identification number is essential

## Where do I find an EORI number?

When shipping to the EU, you can register for an EORI number via the local customs website of the EU country\* where your goods will first arrive. See the box in green to find the links.

## Do I need an EORI number for every EU country I'm shipping to?

No, your company only needs one EORI number per legal entity and this EORI number will be used for customs in every EU country.

## What if I don't include an EORI number in my shipping documentation?

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

Click on country link where you would like to register:

[Austria](#)

[Belgium](#)

[Croatia](#)

[Czech Republic](#)

[Estonia](#)

[Finland](#)

[France](#)

[Germany](#)

[Ireland](#)

[Italy](#)

[Latvia](#)

[Netherlands](#)

[Poland](#)

[Portugal](#)

[Romania](#)

[Slovenia](#)

[Spain](#)

[Sweden](#)



\*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

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](https://www.ups.com). These instructions will explain how to give your shipment the best chance of clearing customs smoothly.



## Go Green

With **UPS Paperless Invoice**, there's no need to print and apply multiple copies of paper invoices on shipments. Paperless is the way to go — and the way to ship.

New accounts are now automatically enrolled for Paperless Invoice, streamlining your shipping journey!



# How to prove the origin of your goods

With a supplier declaration

Unlike the statement of origin, the **supplier declaration** does not need to be included in the shipping documentation. However, you will need to have it ready in case the origin of your goods is challenged by EU customs authorities.

This could be a supplier declaration confirming the origin of the goods (see example). It **needs to include your EORI number**.

If you fail to provide this when requested, clearance of your goods could require payment of additional import duties by you or your recipient.

## Example of a supplier declaration

THE WOOL USED IN THESE GOODS IS FROM 100% FARM-RAISED SHEEP OVIS ARIES/ARIES

THE MOHAIR USED IN THESE GOODS IS FROM 100% FARM RAISED ANGORA GOAT - CAPRA AEGAGRUS HIRCUS  
Period: from 5/10/21 to 4/10/22

The exporter of the products covered by this document ( EORI No GB 917915303000 / Exporter Reference No GB 15125/11) declares that, except where otherwise clearly indicated, these products are of United Kingdom preferential origin.

Place/Date ..... Bradford 5/10/21 .....

Name of Exporter ..... Amanda Collings .....

Signature ..... *A. Collings* .....

**FOR William Halstead**

# How to find Harmonized System (HS) Codes for your goods

To help customs accurately classify the goods

---

**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

Missing or incorrect HS codes can result in your goods being held in customs and incurring heavy fines.

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

# How to obtain a Value Added Tax (VAT) number

Needed to comply with EU import VAT rules

---

A VAT number is required to import goods into the EU. See [the European Commission's VAT identification numbers page](#) for more information on who needs a VAT number.

## **Do I need a VAT number for every EU country I'm shipping to?**

Yes. VAT numbers are country specific, so if you are shipping goods to multiple EU countries you will need a VAT number for each country.

## **How do I request a VAT number?**

You can request a VAT number from the government website of the EU country you're shipping the goods to.

## **When do I pay the import VAT?**

You will need to pay VAT upon import into the EU unless you have a VAT deferment license in the EU country you're shipping to.

# How to identify the customs declarant

Appoint an importer of record if you are based outside of the EU

---

On your customs declaration, you will need to identify who is the customs declarant. This means who is responsible for supplying all entry documents required by EU customs authorities. If your business is based outside of the EU, you can appoint an importer of record.

## What are the liabilities of the customs declarant?

- Payment of duties
- Misclassified commodities
- Undervalued goods
- Fines & penalties
- Any other import obligations

## What is an importer of record?

If your company is exporting to the EU but is not established in the EU, a third party will need to act as the importer of record (IOR).

This could be a third-party service provider, or you could arrange for your EU-based recipient to act as the IOR.



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

## Examples of restricted commodities

---



**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*

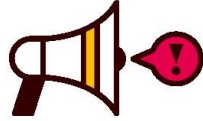
# Check if your goods are subject to inspections at the border

## Implications of restricted commodities

---



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



To avoid disruption at the border, UPS will **only** accept restricted commodities if shipped using **UPS Express services**.



If we find goods subject to **veterinary, phytosanitary or other border inspections** are being sent by UPS Standard, we will suspend the shipment.



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

# 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 **digitally** 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 digitally* with your shipment.

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



- Upload any other shipping documents
- Minimise loss of documents
- Faster customs clearance
- Eliminates redundant data entry
- Visibility of forms in Quantum View™ software



**THANK YOU**