



2023

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



A Useful Checklist

How to ship from the European Union to 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
- 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 (EORI) number is essential

An **EORI number** is a unique identification number required for each EU exporter to monitor the movement of goods.

How do I register for an EORI number?

If you don't already have an EORI number, you can register for one via the government website of the EU country where your company is established. This number will be valid for all your company offices across the EU.

If you are exporting to the UK, you will need to register for an additional EORI number in the UK. This can be done through the HM Revenue and Customs website (gov.uk/eori).

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 EORI number. This could mean significant delays and additional charges.

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

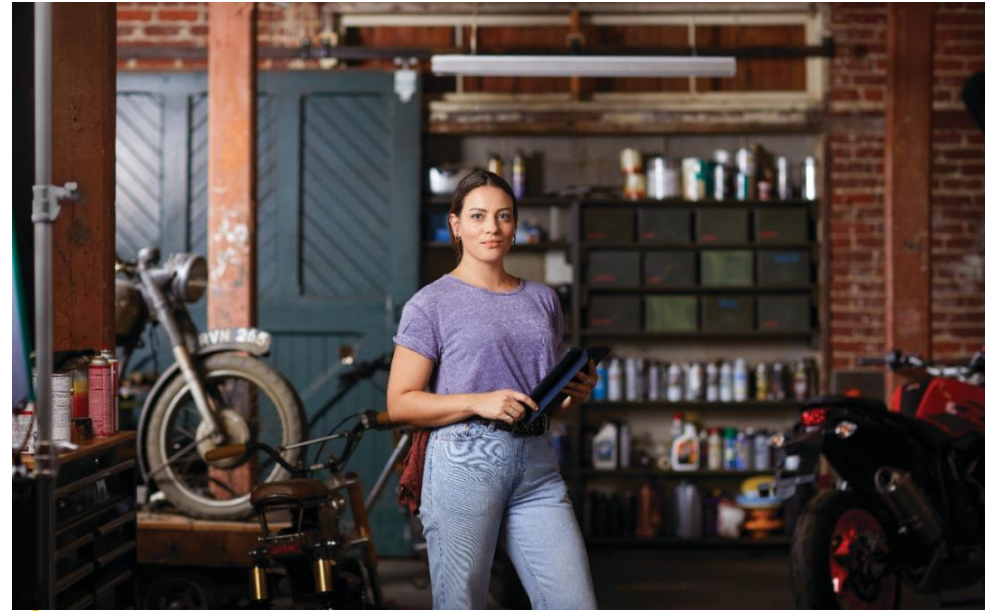
Documents to show they originate in the EU

If the country you're shipping goods to has a free trade agreement with the EU, you may be eligible for **tariff benefits** if you can show that the goods originate from the countries in the agreement.

You will need to include a **certificate of origin** or other proof of origin of goods, such as a supplier declaration.

You need to provide the proof of origin of your goods as part of your commercial invoice or other commercial documentation (excluding a bill of lading).

If you cannot provide the proof of origin, you or your recipient may need to pay additional customs duties.



How to assign Harmonized System (HS) Codes to 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

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](#).

How to comply with local VAT requirements

Familiarize yourself with local requirements and processes

Requirements for Value-Added Tax (VAT), also known as Goods and Services Tax (GST) in certain countries, can vary greatly. Please check the local requirements and processes for the country you're shipping to.

If you are shipping goods to the UK

You will need to register for UK Import VAT via His Majesty's Revenue and Customs (HMRC), depending on their value:

- **At or below £135**: you are 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 be determined by the billing terms.

If you are shipping to the UK and deliver directly to your customers (e.g. Delivery Duty Paid), your business is liable for import VAT.

You can **postpone** UK import VAT via postponed VAT accounting, a duty deferment account or the customs declaration by UPS.

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