



Guidelines For European Shipments

Customers who import and export must have an Economic Operator Registration and Identification (EORI), this number is assigned to importers and exporters by the HMRC and is used during the customs clearance process. For further information visit www.gov.uk/eori

Customers have to supply commercial invoices with the shipping terms and all duties and taxes must be advised. Duties and taxes will be invoiced to customers separately or added to their VAT deferment account depending on the terms of shipment.

Visit the [government website](#) for guidance for businesses who import and export goods.

The contents of a Commercial Invoice are as follows:

Product Country of origin

Date

Correct measurement of unit (weight/rods/box/crate etc)

Unit price

Quantity of items

Total price

Product description including HS/Taric code/Commodity code (For further information visit <https://www.gov.uk/trade-tariff> or <https://www.gov.uk/guidance/finding-commodity-codesfor-imports-or-exports>)

Consignee telephone numbers and address

EORI Number for both Exporter and Importer also receiver if different
<https://www.gov.uk/eori>

Name and address of both Exporter and Importer, also the receiver if different

Terms of sale eg DAP <https://www.gov.uk/guidance/international-trade-paperwork-the-basics>

Mode of shipment (air/sea/road)

Value of goods (with the currency symbol)

Extra charges (insurance, packaging)

Certifications (fumigation certs may apply)