

Commercial invoice checklist

Dear colleagues,

We would like to point out once again that a **properly issued commercial invoice is an essential prerequisite for customs clearance.**

Commercial invoices that do not meet the minimum legal requirements can lead to problems with the customs authorities, thus preventing the notification from being processed further.

We would therefore like to recap the **details required on a commercial invoice:**

Minimum requirements as specified by law:

- Name & address of the seller
- Name & address of the recipient (optional and only if different from that of the buyer)
- VAT identification number of the seller
- Name & address of the buyer (optionally with contact information, VAT number, and EORI number)
- Invoice date
- Invoice number
- Description of goods (detailed description required; general descriptions may result in time delays due to need for additional clarification)
- Incoterm (in the case of DDP, please also state whether import sales tax and/or duty is to be paid by the recipient; otherwise we shall presume DDP to mean free domicile (duty paid) incl. import sales tax, incl. customs duty)
- Country of origin of the goods (stating the actual country would be helpful if it is within the EU)
- Quantity of the goods (e.g., pairs for shoes, number of items for clothing, litres for liquids, meters for rolls of fabric)
- Total invoice amount and currency (usually net amount)
- Number of packages and type of packaging (generally immediate containers, e.g., cartons, crates, barrels)
- Declaration of origin (optional and only if the respective origin criteria are met)
 - Example of a form section in an e-mail:

(Period: from _____ to _____ ⁽¹⁾)

The exporter of the products covered by this document (Exporter Reference No ... ⁽²⁾) declares that, except where otherwise clearly indicated, these products are of ... ⁽³⁾ preferential origin.

.....⁽⁴⁾

(Place and date)

.....

(Name of the exporter)

Additional information required by DACHSER to ensure smooth processing:

- Customs tariff number (ideally the complete code of the country of destination; <https://www.gov.uk/trade-tariff>)
- Invoice total per article
- Net weight per article (if this cannot be broken down for individual articles, we will determine the net weight per article by dividing the total net weight by the number of articles)
- Total net weight and total gross weight of the shipment
- **Optional:** other costs that might affect the value for customs purposes (e.g., insurance)

Providing all the above information ensures that the notification process and the necessary customs clearance procedures can be carried out as efficiently as possible, eliminating any unnecessary, time-consuming back-and-forth with individual customers/importers.

Moreover, we would like to reiterate that pro forma invoices may be used for import customs clearance in the UK, provided no commercial invoice can be issued at the time of import customs clearance. This may, in some circumstances, lead to delays in import and export customs clearance.