

Customs Requirement on Commercial Invoice













Submitting complete commercial invoices to the customs authorities plays a significant role in ensuring minimum delays, extra costs added on or withholding of goods at the port.

The below covers expected information on a commercial invoice(s), regardless of the origin and destination of the goods. An example is available on Brexit Section.


1. Senders EORI Number

2. Consigners EORI Number

3. Invoice should contain

-  Consignor Address, EORI number & VAT Number
-  Consignee Address, EORI number & VAT Number
-  Invoice Number
-  Accurate Commodity code on line level for each item on the Invoice for help with commodity codes please check www.trade-tariff.service.gov.uk
-  Country of Origin on line level for each item on the invoice – for all Goods
 - Our experience shows that there is no leniency on this and a declaration is vital if UK/EU goods are to be treated preferentially and not attract import duty. A reminder that goods from a 3rd country will attract import duty even if duty has previously paid on entering UK or EU.
-  Description of goods, Quantity, Cost per item and total price of the invoice and Currency
-  Gross and net weight per item
-  Quantity of packages on line level
-  Discounts applied
-  EU/UK originating statement
-  Incoterms
-  Invoice also need to be signed, printed, position and dated. By this you are confirming information is correct.




4. Advise if any goods are on the controlled list

-  These will require additional paperwork, Certificates and or Licences, and will need to be dealt with differently. For further information, please check. www.trade-tariff.service.gov.uk

5. Authority for a Customs Clearance Agent to act as a Direct representative (Example provided separately)

-  This allows an agent to act on your behalf when dealing with HMRC.

6. If customer is handling their own customs declarations

-  Be very clear at time of booking which customs office (“office of destination”) the goods will clear in the final country.
-  Ensure the driver is given the correct commercial invoice and export declaration for the goods, and ask them to double check plate numbers are correct.
-  If a transit document is required, LRN should clearly be mentioned to the Haulier as well as the driver on the day

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