



APPENDIX: ADDITIONAL INVOICE GUIDELINES

IMPORTS INTO THE EUROPEAN UNION (EU)

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European Union (EU) Import Customs Guidelines



EU Import Customs Guidelines



- The EU Import Customs Guidelines provides an overview of the main Commercial / Pro Forma Invoice data elements required to support a smooth import clearance process for goods into the EU.
- In addition, this presentation covers **Additional Invoice Guidelines** related to specific topics such as:
 - ✓ **Gifts / Samples / Training Material (Non-Commercial Transactions)**
 - ✓ **Repair & Return / Free Guarantee, Warranty, Replacements Shipments**
 - ✓ **Split / Multi-Piece Shipments**
- By following these guidelines, you may avoid potential issues due to wrong/missing data, such as: customs clearance delays and shipments held in bond storage, unnecessary customer service contacts to request missing information, shipments stopped, returned or potentially destroyed.
- In case of additional questions, please contact your DHL Sales Representative.

APPENDIX

Additional Invoice GUIDELINES (EU Imports)



Gifts / Samples / Training Material *(Non-Commercial Transactions)*

- Shipments where there is no commercial transaction involved, do not necessarily require a Commercial Invoice, but at least a **Pro Forma Invoice** has to accompany the shipment.
- The Pro Forma Invoice shall indicate the **reason WHY** the product is shipped (e.g. sample).
- **Values like €0 or very low values** not reflecting the value of the goods are not allowed. Instead, the **real value of goods** must be indicated (e.g. the calculated value of the product, taking into account the cost of the raw materials, production cost, profit if applicable).
- In addition, it's essential to include a complete & accurate **goods descriptions and their quantities**, clearly describing the commodity/product shipped.
- IMPORTANT: please note that Duties and/or VAT (Taxes) **might be levied** (even in cases where the receiver did not pay for the goods).
- The invoice document has to be numbered, dated, and has to have the full trade/company name and the full addresses of the exporter/consignor and importer (buyer)/consignee.

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Additional Invoice GUIDELINES (EU Imports)



Repair & Return / Free Guarantee, Warranty, Replacements Shipments

- These shipments also do not necessarily require a Commercial Invoice, but at least a **Pro Forma Invoice** has to accompany the shipment.
- The Pro Forma Invoice shall indicate the **reason WHY** the product is shipped (e.g. Repair & Return, Free Guarantee/Warranty, etc.)
- **Values like €0 or very low values** not reflecting the value of the goods are not allowed. Instead, the real value of goods must be indicated (e.g. the calculated value of the product, taking into account the cost of the raw materials, production cost, profit if applicable). If the repair was not made under warranty free of charge, the cost of the repair service must be clearly indicated on the invoice in addition to the value of the goods.
- In addition, it is essential to include a complete & accurate **goods descriptions and their quantities**, clearly describing the commodity/product shipped.
- In case of returns the **original export documentation** (customs declaration and AWB number including exporting date) is required and the returned goods must be easily identifiable (e.g. via the serial number of the products which have to be indicated on the invoice document).
- The invoice document has to be numbered, dated, and has to have the full trade/company name and the full addresses of the exporter/consignor and importer (buyer)/consignee.

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Additional Invoice GUIDELINES (EU Imports)



Split / Multi-Piece Shipments

- Consider this scenario: **one (1) shipment** is sent with **two (2) pieces**, and then another shipment is sent with a **3rd piece**, but all three (3) pieces are under the same Purchase Order (PO) and are covered by the same Proof of Payment (POP).
- In such scenario, the shipper must provide to DHL **two (2) invoices**, i.e.:
 1. One invoice for the **1st shipment** (containing the first 2 pieces)
and
 2. One invoice for the **2nd shipment** (containing the 3rd piece)
- **IMPORTANT: both invoices should refer to the other invoice**, so it is clear that **these two are related**.
- **The total invoice values or the 2 invoices have to sum up to the invoice value as per the Purchase Order and the Proof of Payment**. By doing that, when/if the Customs Authorities request a Proof of Payment (POP), the two invoices can be ‘matched’, therefore providing full transparency to Customs Authorities.
- **IMPORTANT: Avoid to split pieces into different shipments** that fall under the same single invoice. Partial export/import is difficult to handle and often leads to shipments stuck in Customs.



THANK YOU