

Guidelines on how to complete the customs invoice

Further information on items 1 to 6 can be found on the following pages.



Example^{Ltd}

1

Shipper
 Address Example Ltd
 Sample Street 1
 12345 Anytown
 Someland
 Telephone +49 XXXXXXXXXX
 E-Mail john.doe@example-ltd.com
 EORI number DE123456789012345
 VAT ID number DE123456789

2

Invoice recipient	Goods recipient
Härtere Gerster AG Güterstrasse 3 4622 Egerkingen Switzerland	Härtere Gerster AG Güterstrasse 3 4622 Egerkingen Switzerland
UID CHE-102.106.650	UID CHE-102.106.650
VAT UID CHE-102.106.650 VAT	VAT UID CHE-102.106.650 VAT
ZAZ account 3610-3	

3

Customs Invoice	Nr. 1/2018
Invoice date 23 August 2018	Contact person Richard Roe
Our order number 4500123456	Incoterms® 2020 DAP Egerkingen
Our job number 123456	Shipping method Truck
Delivery note number n/a	Net weight in kg 150,0
	Gross weight in kg 175,0
Number/type of packages 1 Euro pallet	Dimensions in cm 120 x 80 x 50

4

Item	Item number / Description	Quantity	Unit price	Total price
01	123456 / O-rings Customs tariff number: 4016 93 00 90 Country of origin DE Preference Yes	15	15.00 EUR	225.00 EURO
Total amount				225.00 EURO

5

Goods are made available free of charge to Härtere Gerster AG for the purpose of processing.
 Value of goods (for customs purposes only) – CH import clearance must be assured as a normal assessment.

6

The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of CE preferential origin.

Sample city, 23 August 2020

John Doe
 Signature

Signatory John Doe

1

Information on the shipper

In addition to the full name and address of your company, please enter the following information:

- ▶ E-mail address and telephone number of the contact person
- ▶ Your Economic Operators' Registration and Identification (EORI) number
- ▶ Your VAT ID (corporate tax identification number)

EORI number

Companies from the EU that wish to export need an EORI (Economic Operators' Registration and Identification System) number, which they must provide when declaring an export. It is used to identify economic operators and is intended to facilitate automated customs clearance. The EORI number must be applied for only once and is issued free of charge by the General Customs Directorate (Dresden office — Master Data Management).

You can find more information about this at:

www.zoll.de/DE/Fachthemen/Zoelle/EORI-Nummer/eori-nummer_node.html

Apply for EORI:

www.zoll.de/DE/Fachthemen/Zoelle/EORI-Nummer/Beantragung-einer-EORI-Nummer/beantragung-einer-eori-nummer_node.html

EORI database:

ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Screen=0&EoriNumb=&Expand=false&Lang=en&parentfolder=.%2f

2

Details of the invoice recipient/consignee

The invoice recipients and consignees have already been entered and cannot be deleted from this template.

3

Customs invoice header data

The customs invoice (usually also referred to as a pro forma invoice) is used for customs purposes only and contains all information required for the export and import customs declaration.

To ensure traceability, the customs invoice should always be numbered and dated.

Order number / job number / delivery note number

At least one of these details must be indicated on the customs invoice.

In the case of input fields for which you do not have any information, please enter n/a.

Incoterms®2020 (delivery conditions):

Incoterms® is an abbreviation for "International Commercial Terms" issued by the International Chamber of Commerce. They are recognised as a standard in international trade and used worldwide for international and national contracts for the sale of goods.

The Incoterms® regulate, among other things, the responsibilities for customs formalities, and they determine which party (seller or recipient) shall bear the import duties and transport costs.

The Incoterms® for deliveries to Härtere Gerster AG are as follows: DAP Egerkingen

Accordingly the sender (seller) is responsible for the export procedures from the EU and shall bear the costs of transport to Egerkingen. The CH import clearance is the responsibility of the recipient, who also bears the import duties (customs and tax duties). The import duties are charged to the customer (sender) with the invoice for heat treatment.

Attention: The Incoterms for the return are: FCA Egerkingen

For further information please visit the website of the International Chamber of Commerce (ICC):

www.iccgermany.de/standards-regelwerke/incoterms

Weight specifications

In der Schweiz werden alle Waren, für deren Verzollung keine andere Bemessungsgrundlage festgesetzt ist, nach dem Bruttogewicht verzollt (je 100 kg brutto). Das Bruttogewicht besteht aus dem Nettogewicht der Ware sowie aus dem Gewicht der Verpackung, des Füllmaterials und der Warenträger.

Number and type of packages / dimensions

Please enter the type and number of packages here: for example, 1 Euro pallet.

Please always additionally indicate the dimensions (length x width x height) in cm.

4

Position data (item data)

Each item delivered must be entered individually with an item number.

Inserting a new item

- ▶ Click in any area of the item
- ▶ The item field is marked with a frame and a «+» sign will appear at the bottom right of the frame.
- ▶ Clicking on the “+” sign inserts a new position range.
- ▶ As soon as all fields of the new item are filled in, the correct formatting is created.

Deleting an item

- ▶ Right click on the position range you want to delete
- ▶ Click with the left mouse button in the open “Delete article number” window.
- ▶ The position range is now deleted.

The product description is the technical or commercial name (real name) of your articles.

Customs tariff number

Each article has its own customs tariff number. The customs tariff numbers can, but do not have to be identical.

They are needed for cross-border traffic from the EU.

In international trade, the customs tariff number is also called nomenclature number, the code number, goods number, HS code or customs tariff code.

The customs tariff number is the numerical coding of an item. Determining the customs tariff number is called classification or classification of the goods in the customs tariff.

Like most customs tariffs worldwide, the Swiss and European customs tariffs are based on the internationally valid Harmonised System (HS). This means that the first six digits of the customs tariff number are the same all over the world. The other digits form the national sub-numbers and can therefore be different.

In Switzerland, the customs tariff numbers have eight digits (although the first six digits are the same worldwide according to the HS system).

The Swiss customs tariff “T@res” is available at the following link:

www.tares.ch

The EU, on the other hand, has an 11-digit customs tariff number that is also based on the 6-digit HS. The EU customs tariff is called TARIC (Integrated Tariff of the European Community) and is available under the following link.

ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en

What is the purpose of the customs tariff number?

Customs tariff numbers form the basis for smooth and correct customs clearance and are mandatory for import and export procedures.

The customs tariff number is used to collect customs duties in the country of destination. In addition, the number serves:

- ▶ To record foreign trade statistics
- ▶ To manage import or export permits, and to provide information on prohibitions, restrictions, quotas, anti-dumping measures, and so on.
- ▶ As a basis for preferential rules of origin (list rules) in the context of free trade agreements

How is the customs tariff number determined in the EU?

The principles governing the classification of goods in the customs tariff are laid down in the General Rules for the interpretation of the combined nomenclature (GIR). These general rules consist of six international regulations:

- ▶ GIR 1 regulates the meaning of the wording of the headings and notes to the chapters and sections in relation to classification
- ▶ GIR 2 determines how unfinished, incomplete or mixed goods are to be classified
- ▶ GIR 3 regulates the classification of compound goods, sets of goods or goods with several functions
- ▶ GIR 4 regulates goods which cannot be classified in accordance with the GIR 1–3 shall be classified under the heading appropriate to the goods to which they are most akin
- ▶ GIR 5 regulates the classification of containers and packaging
- ▶ GIR 6 regulates the application of the wording for classification in a subheading

The general rules (GIR) can be found on page 17 at the following link:

eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2017:282:FULL&from=EN

The notes to the chapters or sections must also be observed.

Further information can be found at:

www.zoll.de/DE/Fachthemen/Zoelle/Zolltarif/zolltarif_node.html

Information centre

If you have any questions or are unclear, contact the Central Information Centre:

General Customs Directorate Central Information Centre
Postfach 10 07 61
01077 Dresden, Germany
Telephone +49 351 44834-520

info.gewerblich@zoll.de

Inquiries by e-mail to:

E-mails with attachments must not exceed a file size of 5 megabytes.

Country of origin

Enter the country of origin of your items here.

Details of the customs preference

If your goods are considered preferential goods within the meaning of the Swiss-EU free trade agreement, then select preference: "Yes".

In this case, a proof of preference (preferential proof of origin) must be issued.

Please follow the instructions at Point 6.

If your goods are **not** considered preferential goods within the meaning of the Swiss-EU free trade agreement, then select preference: "No".

In this case, no proof of preference (preferential proof of origin) may be issued.



The declaration of origin in accordance with Point 6 must not be printed on the customs invoice and you must therefore remove it from the customs invoice!

Further information can be found at:

[www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/
Ursprungspraefereenzen-und-Ursprungssystematik/
ursprungspraefereenzen-und-ursprungssystematik_node.html](http://www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/ Ursprungspraefereenzen-und-Ursprungssystematik/ ursprungspraefereenzen-und-ursprungssystematik_node.html)

Quantity

Enter the number of items delivered.

Unit price

Indicate the unit price of your items, regardless of whether there is a purchase transaction or not.

For more information on how to determine the customs value, see:

[www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/
Ursprungspraefereenzen-und-Ursprungssystematik/
ursprungspraefereenzen-und-ursprungssystematik_node.html](http://www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/ Ursprungspraefereenzen-und-Ursprungssystematik/ ursprungspraefereenzen-und-ursprungssystematik_node.html)

Total price

Enter the total price in EUR or CHF.

5

Advisory messages

This customs invoice is only intended for cross-border traffic and is used exclusively for customs purposes.

In addition, the reason for issuing the customs invoice is to be indicated by means of the following statement:

Goods are made available free of charge to Härtere Gerster AG for the purpose of processing. Value of goods for customs purposes only – CH import clearance is to be carried out as a normal assessment.

6

Preferential proof of origin on the invoice

Tariff preferences are tariff concessions (duty-free or reduced rate of customs duty). They are only granted for goods that meet the relevant criteria of the free trade agreement and which qualify as preferential goods.

In order for goods to be subject to preferential customs duties when imported into the country of destination (duty-free or with a reduced rate of customs duty), the proof of origin provided for in the corresponding free trade agreement is needed.

Further information can be found at:

www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/Praeferenznachweise/praeferenznachweise_node.html

If you are an "Approved Exporter", you can proceed as follows:

If you are not yet an "approved exporter", you can apply for this from your responsible main customs office and receive an operating permit after the application process has been successfully completed.

For more information on "Approved Exporter", see:

www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/Praeferenznachweise/Ausfertigung-nicht-foermlicher-Praeferenznachweise/Ermaechtigter-Ausfuhrer/ermaechtigter-ausfuhrer_node.html

"Approved exporters" can print the proof of preference in the form of a declaration of origin on their customs invoice, regardless of the value of the goods.

The wording of the declaration of origin on the invoice is stipulated and must be added in accordance with the footnotes. However, the footnotes do not have to be reproduced.

German version

Der Ausführer («Ermächtigter Ausführer»; Bewilligungs-Nr. ... ¹), der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ... ² Ursprungswaren sind.

¹ The authorisation number of the “Approved Exporter” must be entered here.

² The origin of the goods must be indicated here. Please refer to the explanations at:

[www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/
Praeferenznachweise/Ausfertigung-nicht-foermlicher-Praeferenznachweise/
Wortlaute-der-Erklaerungen/wortlaute-der-erklaerungen_node.html](http://www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/Praeferenznachweise/Ausfertigung-nicht-foermlicher-Praeferenznachweise/Wortlaute-der-Erklaerungen/wortlaute-der-erklaerungen_node.html)

Please add these details to the customs invoice.

In addition, you will find the English, French and Italian versions below:

English version

The exporter of the products covered by this document (customs authorization No ... ¹) declares that, except where otherwise clearly indicated, these products are of ... ^{2,3} preferential origin.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ... ¹) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... ^{2,3}.

For more information on “Approved Exporter”, go to:

[www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/
Praeferenznachweise/Ausfertigung-nicht-foermlicher-Praeferenznachweise/
Ermaechtigter-Ausfuehrer/ermaechtigter-ausfuehrer_node.html](http://www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/Praeferenznachweise/Ausfertigung-nicht-foermlicher-Praeferenznachweise/Ermaechtigter-Ausfuehrer/ermaechtigter-ausfuehrer_node.html)

If you are **not** an “Approved Exporter”, you can proceed as follows:

The proof of preference may be printed on your customs invoice in the form of a declaration of origin, subject to the following conditions:

- ▶ Customs preference in the Swiss-EU free trade agreement is fulfilled (see Point 5)
- ▶ The value of your goods must not exceed EURO 6,000 or CHF 10,300
- ▶ The customs invoice must be signed in original (by hand)
- ▶ The name of the signatory must be indicated in block capitals
- ▶ Specify place and date

If all the conditions are met, you can print the proof of preference on your customs invoice in the form of a declaration of origin.

The wording of the declaration of origin on the invoice is stipulated and must be added in accordance with the footnotes.

German version

Der Ausführer der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte ...¹ Ursprungswaren sind.

¹ The origin of the goods must be indicated at this point. Please refer to the notes under:

www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/Praeferenznachweise/Ausfertigung-nicht-foermlicher-Praeferenznachweise/Ursprungserklaerung-auf-der-Rechnung/ursprungserklaerung-auf-der-rechnung_node.html

In addition, you will find the English, French and Italian versions below::

English version

The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ...¹ preferential origin.

French version

L'exportateur des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...¹.

Italian version

L'esportatore delle merci contemplate nel presente documento dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...¹.

If the value of the goods in the shipment exceeds EURO 6,000 or CHF 10,300, the declaration of origin must NOT be printed on the invoice.



If your items are eligible for preferential treatment, you can issue a movement certificate (EUR.1) for goods valued at more than EURO 6,000 or CHF 10,300.

You can create the EUR.1 movement certificate yourself or commission your forwarding agent/customs agent to do it. The movement certificate must be stamped by the competent customs office.

You can find further information and a sample EUR.1 movement certificate here:

www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/Praeferenzen/Praeferenznachweise/Ausstellung-foermlicher-Praeferenznachweise/Beantragung-EUR1/beantragung-eur1_node.html

Information centre

The central customs information centre will help you answer your questions about customs.

General Customs Directorate, Central Information

Postfach 10 07 61

01077 Dresden, Germany

Telephone 0351 44834-520

info.gewerblich@zoll.de

Inquiries by e-mail to:

E-mails with attachments must not exceed a file size of 5 megabytes.