

EXPORT INVOICE INSTRUCTIONS

If you export outside the EU, your shipment needs either a Proforma Invoice or Commercial Invoice for the export declaration. Please note that these instructions are indicative only - in some cases the destination country, the nature of goods, or reason for export, for example, may require special measures.

The Commercial Invoice or Proforma Invoice must contain the following information in English:

- Full name, address, business ID, EORI number of the sender / seller
- Full name and address of the buyer. If the recipients' (delivery address) information differs from the buyers' information, these also have to be mentioned on the invoice.
- Number (or other identifier) and date of issue of the invoice
- Incoterms, which determines the different payments, ie. CIF = Cost, Insurance and Freight
- Means of transport
- Terms of payment
- Marks and numbers, quantities and tariff codes (for shipments to Great Britain, also UK tariffs) of the packages
- A precise description of the goods to be shipped (ie. mere "Spare parts" is not sufficient).
- Number, net and gross weight of the packages
- Value of the goods and currency per row or commodity
 - For articles classified as samples or articles without commercial value, a nominal or fair value has to be declared for Customs purposes
- Reason for export (are the goods exported for the purpose of repair, display or is it a 'normal' sale / permanent export)
- Information on export license, if any (has Customs issued a separate export license?)
- Names and addresses of hauliers used by the seller and buyer, if needed
- Certificate of origin, if the recipient is to get preferential tariff treatment
- Signature of the exporter

EU tariffs:

<https://asiointi.tulli.fi/asiointipalvelu/fintaric/GoodsTree>

UK tariffs:

<https://www.trade-tariff.service.gov.uk/sections>

A commercial invoice is not always used. In some cases it can be replaced by a **proforma invoice**. Examples of those cases are:

- Products are exported for the purpose of processing or repair
- A non-commercial export (ie. temporary export of goods to fairs or exhibitions, free samples etc.)
- Part-delivery or subsequent delivery, which is debited on the actual commercial invoice in connection with the main delivery.