

EXPORT TO NON-EU COUNTRIES

Guide to Commercial Invoices and Customs Clearance Requirements

When shipping goods to a country outside the European Union, you must always complete export customs clearance and, in many cases, import customs clearance in the destination country.

Accurate customs documentation is essential for fast and efficient customs clearance. Your commercial invoice must therefore contain the correct information.

This guide explains which details must be included on your invoice and which additional information may be required. Missing or inaccurate information can delay customs clearance, increase costs and result in your shipment being held by customs.

1. Information required on the commercial invoice

The following information should be included on the commercial invoice for every shipment to a non-EU country:

Information	What to include	Mandatory
INVOICE DETAILS		
Exporter	Full name, address, country and EORI number of the seller/exporter.	Yes
Importer	Full name, address, country and, where applicable, the recipient's tax or registration number in the destination country.	Yes
Invoice number and date	A unique invoice number and the date of issue.	Yes
PRODUCT INFORMATION (PER LINE ITEM)		
Product description	A clear and specific description of each item, including what it is, the material and its intended use. Avoid generic descriptions such as „spare parts“ or „gifts“.	Yes
Country of origin	The country where each product was manufactured or produced.	Yes
Commodity code (HS/CN)	At least a six-digit HS code. An eight-digit CN code is recommended where applicable.	Yes
Quantity and unit	Number of packages and quantity per line item, including the relevant unit (pieces, pairs, kilograms, etc.).	Yes
Net weight and gross weight	Weight per line item and/or total shipment weight, stated in kilograms.	Yes
Unit price and total value	Unit price and total value for each line item, together with the total invoice value.	Yes
Currency	Currency used on the invoice (for example DKK, EUR or USD).	Yes
VALUE AND DELIVERY TERMS		
Delivery terms (Incoterms)	Agreed Incoterms® 2020 rule (for example EXW, FCA, DAP or DDP), including the named place.	Yes
Freight and insurance costs	Freight and insurance costs if these are not included in the value of the goods. This information is important when determining the customs value.	Yes
Nature of the transaction	Sale, return, repair, sample, gift, etc.	Yes
Reason for export	Short explanation, for example „Sale“ or „Temporary export for repair“.	Recommended

2. Additional information and supporting documents

Depending on the type of goods and the destination country, the following information and documents may also be required:

Document / Information	Description
Packing list	Detailed list of packages, contents, weight and dimensions, particularly for shipments with multiple line items.
Proof of origin	Certificate or declaration of origin if the goods qualify for preferential customs treatment in the destination country.
Export licences/permits	Required for controlled goods such as dual-use items, weapons, chemicals or similar products.
EORI number	The exporter's EORI number must be valid and registered.
Contact details	Name, telephone number and email address of a contact person who can answer questions about the shipment.
Special requirements	Information about dangerous goods (ADR/IATA), temperature-controlled goods or any other special handling requirements.

3. Tips for faster customs clearance

- Provide a clear and accurate description of the goods. Customs authorities must be able to identify the product from the description alone.
- Always include the correct commodity code (HS/CN), country of origin and customs value for each line item.
- Select the correct Incoterms® 2020 rule and specify the named place. This determines responsibility for costs and risk.
- Check that the EORI number is correct and valid.
- Submit all documentation electronically and well before dispatch to ensure customs clearance is completed before departure.

If you have any questions, please contact Danske Fragtmænd before sending your shipment.