KOMPASS
Your route to business worldwide

Help with customs & sending items abroad

When do I need to fill out a customs form?

If you're sending goods (including gifts) to a country outside the UK you will need to complete customs declarations form CN22 or CN23. Except when sending items from N. Ireland to the EU, where no customs declarations are required for sending gifts or goods.

Where can I find a customs declaration form?

The value of the item being sent will determine which customs declaration form you should use.

- For items with a value up to £270 use customs declaration **form CN22**
- For items with a value over £270 use customs declaration **form CN23**

A practical way to do this is to buy and print compliant address and customs labels online at **send.royalmail.com**. Business users can setup an account which links to their marketplace or website.

You can also get these forms from any Post Office® branch.

If you are sending items using International Standard or International Economy and intend to purchase postage at a Post Office® branch, please get your CN22 at the same time as it will include a unique barcode.

To accelerate customs clearance, make sure you complete all fields, writing in English, French or the language of the destination country. Making sure you follow these instructions will help avoid item delays or returns.

How do I complete a customs declaration form?

1. If completing a customs declaration manually you should use BLOCK CAPITALS.

- Select the type of contents, e.g. Sales of Goods, Returned Goods etc, and add an accurate description, e.g. 'Men's cotton shirt'. Generic descriptions such as 'clothes', stock numbers, or print/design descriptions are not acceptable. For each item type (commodity) provide the total quantity, weight and value.
- Specify the currency if it is anything other than GBP, e.g. CHF for Swiss Francs and include the overall totals. Then sign and date the form. This confirms your liability for the item in terms of the contents of the parcel.

2. Write your name and address on the form in the allocated space or add to the top left corner of your package. This is required by overseas customs authorities and will help with returns should they be necessary.

3. Attach the form to your package. Use the plastic wallet, available at Post Office® branches for CN23 forms.

Notes for commercial items only

To help Customs process the items, it is recommended to attach an invoice to the outside. Please also note that 'Gift' is not applicable as a description/nature of goods of the contents for commercial items.

Add the relevant Tariff Code for each item. These are an internationally recognized standard that describe your product items, so they can be easily identified by all customs systems worldwide, regardless of language barriers. It is easy to search for these 6-digit HS tariff numbers at **parcelforce.com/tariffcode**

If known add the Country of origin (the country where the goods originated e.g. manufactured or assembled.

If you export to businesses in the EU you may also need to supply the following data electronically now that the transition period has ended

- **Importer details** - address and contact details of any 3rd party importer (if applicable). This is typically either a bulk importer of items, a subsidiary of the shipper/recipient or a fiscal representative
- **EORI numbers** - the Economic Operators Registration and Identification System (EORI) number acts as a unique identifier and is mandatory when exporting items into the EU. **Register for an EORI number here**.

EU VAT and Customs Duties

Depending on the value, Customs clearance charges and fees may be payable on items/goods (excluding personal correspondence) when entering the destination country. You need to decide how this will be paid by the recipient as the parcel won't be released until payment has been received.

Items sent to the EU from England, Scotland and Wales are subject VAT and duties in the EU. The value of goods thresholds are:

- Items valued under €22 are not subject to VAT/duties until 1 July 2021 (as part of the current LVCR scheme)
- Commercial items/goods over €22 and below €150 may be taxed at the border and incur a customs clearance/handling fee in the receiving country.
- Commercial items/goods sent over €150 may attract VAT, customs duties and a clearance/handling fee.

The customs authorities in the destination country and thresholds in place determine if charges are due on imported goods. These will vary from country to country, so you should contact the customs authority for help directly or via their website. More about sending gifts/goods abroad **HMRC's guide for international post users**