C4 LOGISTICS

# A practical guide to completing commercial invoices and avoiding customs delays

For businesses moving goods internationally



**Good customs clearance starts with good information.**

This guide explains what to include on a commercial invoice, how to describe and value goods, and what causes avoidable delays, for exporters, importers, transport teams and anyone responsible for customs paperwork.

**Faster.**
**Smarter.**
**Guaranteed.**

# Foreword

International shipments move quickly when the information behind them is complete and accurate. When it is not, the transport can be ready, the vehicle can be waiting and the delivery deadline can be fixed, but the goods may still be unable to clear customs.

Commercial invoices sit at the centre of that information. They tell customs what is moving, who is involved, where the goods came from, what they are worth and why they are crossing a border. Small gaps or inconsistencies can lead to questions, amended declarations, additional charges or delays at the point when time matters most.

### Who this guide is for

- Import and export teams
- Transport and logistics managers
- Shipping and warehouse teams
- Finance and sales administration teams
- Businesses making occasional international shipments
- Businesses reviewing recurring customs errors or delays

This guide has been written to make the process easier to manage. It explains the information your invoice needs, shows what good descriptions look like, and covers the less straightforward movements, including samples, returns, repairs and free replacements.

Requirements vary by country, commodity and customs procedure, so a commercial invoice is not a substitute for route-specific advice. It is, however, the best place to start. Getting it right gives your customs agent what they need to prepare an accurate declaration and keep the shipment moving.



*"Many customs delays begin before the goods leave the sender. An accurate commercial invoice gives everyone involved a reliable set of information and removes avoidable questions at the border."*

**Sébastien Barth**
Group Managing Director, C4 Logistics

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## Key terms

**Commercial invoice:** the document that describes an international transaction and provides information used for customs clearance, valuation, duties and taxes.

**Pro forma invoice:** a document issued before a final sale or used for certain non-sale movements. It still needs accurate customs information and a realistic value.

**Commodity code / HS code:** the classification used to identify goods. The first six digits follow the international Harmonized System; countries add further digits for their own tariff and declaration requirements.

**Country of origin:** the country where goods were made or last substantially transformed. Not necessarily the country they are shipped from.

**Statement on origin:** prescribed wording used as proof that goods meet the preferential rules of origin under a specific trade agreement. Also called an origin declaration or invoice declaration. It must only be used when the goods qualify and the exporter holds supporting evidence.

**Customs value:** the value customs uses to calculate duty and import taxes. Can include adjustments such as freight, insurance or other costs, depending on the rules and Incoterm.

**EORI number:** an identification number used by businesses and other economic operators for customs activity. The number required depends on where the declaration is made.

**Incoterm:** an agreed trade term describing how costs, risks and certain delivery responsibilities are divided between seller and buyer.

**Importer of record:** the party legally responsible for the import declaration and compliance with the importing country's requirements.

# 1. What a commercial invoice is

**A commercial invoice is more than a request for payment: it provides the core information customs and the customs agent use to understand the movement and prepare the declaration.**

It helps answer five basic questions:

- Who is sending and receiving the goods?
- What exactly is being moved?
- Where were the goods made?
- What are the goods worth?
- Why are they crossing the border?

Customs authorities use this information to decide whether goods can enter or leave, whether controls or licences apply, and what duty and tax are due. The details also need to agree with the transport booking, packing list, customs declaration and any licences or origin documents.

## Commercial invoice or sales invoice?

A normal sales invoice is written mainly for the buyer and the finance process. It may contain much of the same information, but it often does not include everything needed for customs, such as commodity codes, country of origin, package details, Incoterms or a clear reason for export.

You can use one document for both purposes if it contains all the required commercial and customs information.

## Commercial invoice or pro forma invoice?

A commercial invoice normally reflects a completed sale. A pro forma invoice is commonly used before a sale is final, or where goods are moving without a normal sale, subject to the rules of the country and procedure involved. Either way, customs still needs a clear description, classification, origin, reason for movement and realistic value.

**CHECK THE DESTINATION REQUIREMENTS**

There is no single invoice format accepted in every situation worldwide. The destination country, goods and customs procedure can create additional requirements. Check these before the shipment leaves, not when it reaches the border.

# 2. Who is responsible for the information?

**The exporter or seller usually prepares the commercial invoice, because they know the goods and the transaction, but responsibility for accuracy is shared.**

The importer provides information needed at destination, including its legal details, tax identifiers and any authorisations. A customs agent can review the information, identify gaps and use it to prepare a declaration, but the agent cannot reliably classify, value or describe goods without accurate information from the businesses involved.

| Party | What they need to provide or confirm |
|---|---|
| **Exporter / sender** | Accurate description, quantity, commodity code, origin, value, reason for export, invoice details and exporter identifiers. |
| **Importer / consignee** | Correct legal entity, delivery address, EORI or local customs identifier, VAT or tax details, import authorisations and confirmation that it can act as importer. |
| **Customs agent** | Declaration preparation, checks against the information supplied, queries where data is missing, and submission under the agreed form of representation. |
| **Carrier / freight provider** | Transport data, package and weight details, routing information and movement references required to connect the goods with the declaration. |

**THE KEY POINT**

Using a customs agent does not remove the trader's responsibility to provide complete and accurate information about the goods and transaction. Build invoice checks into the shipping process rather than treating them as an administrative task at the end.

# 3. The information to include

**A good commercial invoice lets a customs professional understand the shipment without having to interpret vague wording or chase basic facts.**

The exact requirements depend on the route, but the following information should be available for most commercial goods movements.

### 1 Invoice number and date

Use a unique reference and the date the invoice was issued. Keep the same reference across the shipment paperwork where possible.

### 2 Exporter details

Full legal name, address, contact details and the relevant EORI, VAT or tax identifier.

### 3 Importer and consignee details

Show the legal importer and the delivery party, which may be different. Include correct addresses, contact details and identifiers.

### 4 Buyer details

If the buyer is different from the importer or consignee, identify it separately.

### 5 Reason for export

For example: sale, return, repair, replacement under warranty, sample, temporary export or intercompany transfer.

### 6 Detailed goods description

Use plain, specific language that says what the item is, what it is made from and, where relevant, what it is used for.

### 7 Quantity and unit

Give the number of items and an appropriate unit, such as pieces, pairs, kilograms or litres.

### 8 Commodity code

Include the correct code for each distinct type of product. Do not assume one code covers a mixed consignment.

### 9 Country of origin

State where each product was manufactured or substantially transformed. Do not use the dispatch country unless it is also the true origin.

### 10 Unit price and total value

Show the value for each product line, the total invoice value and the currency. Free goods still need a customs value.

### 11 Incoterm and named place

Write the agreed Incoterm with the precise place, for example DAP Lyon, France.

### 12 Freight, insurance and other charges

Show these separately where known. They can affect the customs value and prevent the agent from having to estimate or query them.

### 13 Package details

Include the number and type of packages, gross and net weight, and marks or references that connect the invoice to the physical shipment.

### 14 Payment and transaction information

Include purchase order, payment terms or other references where they help establish the transaction.

### 15 Declarations and supporting statements

Check whether the trade agreement between the exporting and importing countries requires a statement on origin. Where it applies, add the exact prescribed wording to the commercial invoice, identify the qualifying goods and include any required exporter reference. Only make the statement when the goods meet the relevant rules and the exporter holds supporting evidence. Add any other required licence reference or certification where applicable.

### 16 Name and authorisation

Identify the person or business issuing the invoice. Add a signature where the destination, customer or procedure requires one.

# 4. How to describe goods properly

**The description should allow someone who has never seen the goods to understand what they are.**

Internal product names, part numbers and broad categories are not enough on their own. A useful description normally includes:

- The product itself
- The main material or composition
- Its purpose or function, where this helps identify it
- Whether it is new, used, returned, repaired or a sample
- A model or part number as supporting information, not as the whole description

| Too vague | More useful description |
|---|---|
| Parts | Stainless-steel brake caliper brackets for passenger vehicles |
| Samples | Woven cotton fabric samples for product evaluation, not for resale |
| Electronics | 24V electronic control unit for industrial packaging machinery, part AB123 |
| Tools | Cordless electric drills with lithium-ion batteries, 18V |
| Gift | Promotional glazed ceramic mugs, not for resale |
| Return | Returned aluminium pump housing following quality inspection |
| Replacement | Free-of-charge replacement pressure sensor supplied under warranty |

**PART NUMBERS ARE NOT DESCRIPTIONS**

A code such as AX-4582 may be meaningful inside your business, but it does not tell customs what the product is. Keep the part number, then add a plain-English description.

# 5. Commodity codes, origin and value

**These three fields are closely connected, but they answer different questions. Treating them as interchangeable is a common source of errors.**

## Commodity code: what are the goods?

Commodity codes classify products for customs. They help determine duty, import VAT, restrictions, licences, trade measures and whether a preferential rate may apply. Classification depends on the product's material, function, composition and other characteristics, not simply the name used in a catalogue.

The international HS provides the first six digits. The full code used for a declaration can be longer, and can differ between import and export or between customs territories. Check the tariff for the country and direction of movement.

## Country of origin: where were the goods made?

Origin is normally the country where goods were wholly obtained or last substantially transformed. It is not necessarily the seller's country, the warehouse location or the place from which the goods are dispatched.

Preferential origin is a separate test used to claim reduced or zero duty under a trade agreement. The existence of an agreement does not automatically make the goods eligible: they must meet the product-specific rules of origin, and the required proof must be provided.

## When a statement on origin applies

Depending on the trade agreement between the exporting and importing countries, the importer may be able to claim a preferential rate of duty using a statement on origin (also called an origin declaration or invoice declaration). Where this form of proof applies, use the exact wording required by the relevant trade agreement on the commercial invoice, or on another commercial document where the agreement permits it. Clearly identify which goods qualify. The statement may also need an exporter approval, registration or EORI number, and value limits can apply.

Do not add a statement on origin as standard wording. The exporter must first confirm that the goods meet the relevant rules and keep evidence to support the claim. If the requirements are not met, the importer may have to pay the full rate of duty.

## Customs value: what are the goods worth for customs purposes?

For a normal sale, the starting point is usually the transaction value: the price actually paid or payable, with any adjustments required by the importing country. Freight, insurance, assists, royalties or other costs can affect the final customs value.

Where there is no sale, customs still needs a defensible value. Samples, gifts, warranty replacements and intercompany movements should not simply be entered as zero or 'no commercial value'. Use an appropriate valuation method and keep the evidence behind it.

**NO SALES VALUE DOES NOT MEAN ZERO VALUE**

You can state that an item is supplied free of charge or is not for resale, but customs still needs a realistic value. If you are unsure how to value a non-sale movement, ask before shipping.

# 6. Incoterms and customs responsibility

**Incoterms describe how certain costs, risks and delivery responsibilities are divided between seller and buyer.**

They do not replace the sales contract, and they do not by themselves guarantee that a party can legally act as importer in the destination country. Write the three-letter term, the named place and the version used. 'DAP' on its own is incomplete. 'DAP 10 Rue Example, Lyon, France, Incoterms® 2020' is much more useful.

| Term | Broad customs responsibility | Point to check |
|---|---|---|
| **EXW** | Buyer usually takes on transport and export/import arrangements. | The seller may still have export and tax evidence obligations; EXW can be difficult for cross-border trade. |
| **FCA** | Seller clears goods for export and hands them to the carrier at the named place. | State the exact handover point. |
| **DAP** | Seller arranges delivery to the named destination; buyer normally handles import clearance and import charges. | Confirm the buyer is ready and able to act as importer. |
| **DPU** | Seller delivers and unloads at the named place; buyer normally handles import clearance. | Confirm unloading arrangements and importer details. |
| **DDP** | Seller takes responsibility for export and import formalities and applicable duties under the term. | Confirm the seller can legally meet the importing country's registration, representation and tax requirements before agreeing DDP. |

**AVOID ASSUMPTIONS**

The commercial invoice, transport booking and customs instructions must tell the same story. If the Incoterm says the buyer is responsible for import clearance but the booking names somebody else, resolve it before the goods move.

# 7. A completed invoice example

**The example below shows the level of information that helps a customs agent prepare a declaration without unnecessary follow-up.**

It is illustrative, not a universal template.

| | |
|---|---|
| **Invoice** | CI-2026-0148 \| 28 August 2026 |
| **Exporter** | Example Manufacturing Ltd, Coventry, UK \| GB EORI and VAT details |
| **Importer / consignee** | Example Customer SAS, Lyon, France \| EU EORI and VAT details |
| **Reason for export** | Sale |
| **Incoterm** | DAP Example Customer SAS, Lyon, France |
| **Currency** | GBP |
| **Packages / weight** | 2 cartons \| Gross 38kg \| Net 34kg |
| **Product line 1** | 20 stainless-steel brake caliper brackets for passenger vehicles \| Part WB-417 \| Commodity code [confirmed code] \| Origin: United Kingdom \| Unit value £45 \| Total £900 |
| **Product line 2** | 10 rubber hydraulic hose assemblies for passenger vehicle braking systems \| Part WB-622 \| Commodity code [confirmed code] \| Origin: Germany \| Unit value £18 \| Total £180 |
| **Freight shown separately** | £120 |
| **Invoice total** | £1,200 |
| **Statement on origin (where applicable)** | The exporter of the products covered by this document (Exporter Reference No. [EORI or REX number]) declares that, except where otherwise clearly indicated, these products are of [United Kingdom/Union] preferential origin.<br>[Place and date], [Name of exporter] |

Notice that the two product types appear on separate lines because their descriptions, commodity codes and origins differ. The invoice also identifies the legal parties, transaction, Incoterm, package details and freight cost.

# 8. Common mistakes that cause delays

| Mistake | What it can cause |
|---|---|
| Vague descriptions | Customs cannot identify ‘parts’, ‘samples’ or an internal stock code. |
| Wrong or missing commodity code | Duty, controls and declaration data may be wrong or incomplete. |
| Dispatch country used as origin | Where goods are shipped from is not necessarily where they originate. |
| Zero value for free goods | Free goods still require a customs value supported by a reasonable method. |
| Incorrect legal party | A trading name, delivery site or customer contact may not be the entity acting as importer. |
| Missing EORI or tax details | The declaration can be held while the correct identifier is confirmed. |
| Incoterm does not match the arrangement | The parties may disagree about who clears the goods or pays the charges. |
| Mixed goods placed on one line | Different products may need different codes, origins and values. |
| Invoice conflicts with the booking | Weights, package numbers, values or addresses do not match other documents. |
| Non-sale movement not explained | Returns, repairs and replacements can be treated incorrectly if the reason is unclear. |
| Invoice sent too late | The agent cannot check or prepare the declaration before the vehicle or goods arrive. |
| Unsupported origin statement | A preference claim can fail if the goods do not meet the rules or evidence is missing. |

# 9. Samples, returns, repairs and other special movements

**Not every international movement is a straightforward sale.**

The commercial invoice needs to explain the purpose accurately so the correct customs procedure and valuation method can be considered.

### Samples and promotional goods

Describe the goods and state that they are samples or not for resale. Give a realistic customs value. Relief may be available in limited circumstances, but it is not automatic.

### Returns

State why the goods are returning and link them to the original export or import documents. Returned Goods Relief may depend on evidence and conditions.

### Goods sent for repair

Say whether the repair is chargeable, under warranty or a replacement. Consider outward or inward processing before moving the goods.

### Warranty replacements

State that the item is supplied free of charge under warranty, identify the replaced item where possible, and provide a customs value.

### Temporary exports

State the purpose and expected return. Exhibitions, demonstrations, professional equipment and test goods may need a temporary admission procedure or ATA Carnet.

### Intercompany transfers

Explain the relationship and movement. Customs valuation still applies even when no normal sale takes place.

### Gifts

Describe the goods and provide a value. Calling commercial goods a gift does not remove declaration, tax or control requirements.

### Controlled or restricted goods

Check licences, permits and destination controls before shipping. An accurate invoice alone does not authorise the movement.

**PLAN THE PROCEDURE FIRST**

If goods will return, be repaired or qualify for a relief, decide the customs procedure before export. Trying to correct the treatment after the movement can be slower, more expensive or impossible.

# 10. Your pre-shipment checklist

Use this check before sending the invoice to your customs or transport provider.

- [ ] The exporter, importer, buyer and consignee are shown correctly.
- [ ] The legal business names and addresses are complete.
- [ ] The relevant EORI, VAT or local tax identifiers are included.
- [ ] The reason for export reflects the real movement.
- [ ] Each distinct product appears on its own line.
- [ ] Descriptions explain what the goods are, their material and purpose where relevant.
- [ ] The commodity code has been checked for the direction and destination.
- [ ] The true country of origin is shown for each product.
- [ ] Every item has a realistic value and the currency is stated.
- [ ] Freight, insurance and other relevant charges are identified.
- [ ] The Incoterm includes a precise named place and matches the agreement.
- [ ] Package count, gross weight and net weight match the physical shipment.
- [ ] The invoice agrees with the packing list, booking and other documents.
- [ ] Any origin statement, relief claim or licence reference is valid and supported.
- [ ] The invoice has reached the customs agent early enough to be checked.

# 11. How C4 helps

**C4 brings transport and customs together, so problems in the paperwork can be identified before they become problems for the movement.**

Our customs team supports one-off clearances and regular international trade.

- Review the information supplied for obvious gaps or inconsistencies
- Prepare and submit customs declarations using the agreed information
- Coordinate customs clearance with the transport movement
- Support import, export and transit requirements across C4's operating network
- Provide a simple booking route through Drop & Book
- Use EasyClear® to manage customs requests and documents
- Review recurring customs issues through a free customs audit

C4 will ask questions where information is missing or does not agree. This protects the accuracy of the declaration, but the business supplying the goods remains responsible for confirming facts such as the product description, classification, origin and value.

## What to send C4

- The commercial invoice and packing list
- The transport booking or collection and delivery details
- Exporter, importer and consignee details
- A clear reason for the movement
- Commodity codes and origin information
- Any relevant licences, authorisations, preference evidence or previous declaration references
- A contact who can answer product or transaction questions quickly

# 12. Frequently asked questions

### Do I need a commercial invoice if the goods are free?

Yes, commercial goods moving across a customs border normally still need documentation showing what they are, why they are moving and their customs value. Free of charge does not mean zero value.

### Can I use a pro forma invoice?

Often, for a non-sale movement or before a final sale, but acceptance and required wording depend on the destination and customs procedure. It must still contain accurate customs information.

### Is a commercial invoice the same as a sales invoice?

It can be the same document if the sales invoice contains all the information needed for customs. Many standard accounting invoices do not.

### Who should create the invoice?

Usually the exporter or seller, as the party with detailed knowledge of the goods and transaction. The importer should confirm its legal and customs details.

### Do I need an EORI number?

Businesses importing into or exporting from Great Britain normally need a GB EORI. Northern Ireland movements may require an XI EORI. EU customs operations normally require an EU EORI. Other countries have their own identifiers.

### What is the difference between an HS code and a commodity code?

The HS is the international six-digit classification base. Customs territories add digits for their tariff and declaration requirements, so the code needed can be longer than six digits.

### Which country of origin should I show?

The country where the product was manufactured or last substantially transformed, not simply the country of dispatch. Preferential origin requires a separate rules-of-origin assessment.

### What value should I use for samples or replacements?

Use a realistic customs value supported by an appropriate valuation method. Do not enter zero simply because the customer is not paying.

### Does the invoice need to be signed?

Some destinations, customers or procedures require a signature or specific declaration. Check the destination requirements rather than assuming one rule applies worldwide.

### Can C4 check my invoice?

C4 can review the information for gaps and inconsistencies and explain what is needed for the declaration. The trader must confirm the accuracy of the product, origin, classification and valuation information supplied.

### What happens if the invoice is wrong?

The declaration may need to be corrected or amended. The shipment can be delayed, charges can change, and customs may request evidence or inspect the goods.

### Do all countries require the same information?

No. Core information is similar, but destination countries, product controls and customs procedures can add requirements. Check the route before shipping.

# Your next step

Getting the invoice right is one part of an effective customs process. If the same questions, corrections or delays keep appearing, the wider process may need attention.

**BOOK A FREE CUSTOMS AUDIT**

C4 can review how customs information is gathered, checked and passed between your teams, suppliers, customers and agents. We will identify practical improvements that can reduce errors, administration and avoidable delays.

## If you have a shipment ready to move

Send C4 the commercial invoice, packing list and collection and delivery details as early as possible. Our team will confirm what is needed to prepare the customs movement.

**Email:** customs@c4logistics.com

**Phone:** +44 (0)2476 694 527

**Web:** www.c4logistics.com

This guide provides general information and does not replace advice on a specific commodity, country or customs procedure. Requirements can change, and the information should be checked for the route and date of movement.

## Sources and further guidance

- Department for Business and Trade: How to create a commercial invoice for export
- Department for Business and Trade: International trade documentation
- HMRC: Finding commodity codes for imports or exports
- HMRC: Working out the customs value of imported goods
- HMRC: Valuing free-of-charge, used, rented or leased goods
- HMRC: Customs valuation and Incoterms
- HMRC: Get proof of origin for your goods
- European Commission: EORI guidance