



Everything you need to know about completing a commercial invoice



Why do you need to complete a commercial invoice?

- It is the basis for your customs declaration.
- It clearly describes the goods and their value.
- It helps to determine customs duties to be paid.
- It helps you to avoid any customs delays and deliver your shipment smoothly.
- Without a commercial invoice, you are unable to ship overseas.

The image shows a stylized representation of a commercial invoice form. At the top, the word "INVOICE" is written in bold orange letters. Below it, there are several horizontal lines representing text fields. The form is divided into sections by blue bars. One section contains a table with three columns and one row. Another section contains a table with two columns and four rows. The bottom of the form has more horizontal lines for text. The entire form is set against a white background with a light gray border.

General tips for completing a commercial invoice



You should prepare a commercial invoice in advance of your shipment collection



Be accurate and provide as much detail about the goods that you're exporting



Three signed copies – one original and two copies – are required and should be included with your shipment. Make sure you also keep a copy of the original signed commercial invoice for your own records



When possible, include a harmonized tariff code. This global system of classification speeds up exports, reduces delays and can help you avoid any additional fees or charges

[Check the tariff code here](#)



Ensure that you have clearly stated your reason for exporting on the document, e.g. gift



You can download a commercial invoice on [UPS.com](#)

[DOWNLOAD](#)

The commercial invoice



Click on the yellow squares  to go through each section of the invoice.



Click on the home button  to go back to the menu.

INVOICE

FROM

Tax ID:

Contact Name:

Address:

Phone:

A. From >

Tracking:

Invoice:

Date:

PO:

Terms of Sale (Incoterm):

Reason for Export:

B. Shipment Details >

SHIP TO

Tax ID:

Contact Name:

Address:

Phone:

C. Ship to >

SOLD TO INFORMATION

Tax ID:

Contact Name:

Address:

Phone:

D. Sold to Information >

Units	U/M	Description of Goods	Harm. Code	C/O	Unit Value	Total Value
						E. Package Details >
Additional Comments:						F. Additional Comments >
Declaration Statement: Shipper: Date:				G. Declaration Statement > H. Final cost/value Info > Invoice Line Total: Discount/Rebate: Invoice sub-total: Freight: Insurance: Other: Total Invoice: Total Number of Packages: Total Weight (KG): Currency code:		

These commodities, technology or software were exported from the United States in accordance with the Export Administration Regulations. Diversion contrary to U.S. law prohibited.

From

FROM	A. From >
Tax ID:	
Contact Name:	
Address:	
Phone:	

From

Make sure to include full details, including:

- **Tax ID**

(or in the EU, the [Economic Operators Registration and Identity \(EORI\) Number](#))

- **Shipper's contact name**

- **Shipper's address with postal code and country**

- **Shipper's phone number (very important)**



B. Shipment Details >

Tracking:

Invoice:

Date:

PO:

Terms of Sale (Incoterm):

Reason for Export:

Shipment Details

Tracking . Tracking number is the number shown on your shipping label (automatically generated when you create a shipment in UPS shipping systems). If there is more than one package, you should use the lead or first tracking number

Invoice. Invoice number is assigned by the shipper if applicable.

Date. This should be the date the transaction took place in the seller's records.



Tip. Getting the date of sale / transaction correct is particularly important when goods are being purchased under a letter of credit.

PO. Purchase Order number is assigned by the shipper if applicable.

Terms of Sale. (Incoterm) refers to the billing terms on the invoice. The terms state who (seller or buyer) is responsible for paying various costs - shipping, insurance, import tax and duty charges - and clarify the point at which the goods change ownership.

Reason for export. For example, whether shipment is a sale, a gift, an item for repair, etc. It's particularly important to mention the reason for export.



Ship to

SHIP TO

C. Ship to >

Tax ID:

Contact Name:

Address:

Phone:

Ship to

Make sure to include full details, including:

- **Tax ID**

(or in the EU, the [Economic Operators Registration and Identity \(EORI\) Number](#))

- **Recipient's contact name**

- **Recipient's address with postal code and country**

- **Recipient's phone number (very important)**



SOLD TO INFORMATION	
Tax ID:	D. Sold to Information >
Contact Name:	
Address:	
Phone:	

Sold to Information

Make sure to include full details, including:

- **Tax ID**

(or in the EU, the [Economic Operators Registration and Identity \(EORI\) Number](#))

- **Contact name**

- **Address with postal code and country**

- **Phone number (very important)**



Package Details

Units	U/M	Description of Goods	Harm. Code	C/O	Unit Value	Total Value
						E. Package Details >

Package Details

Units. Refers to the quantity of the merchandise, i.e. the number of individual items per description type being sent.

U/M. Abbreviation for Units of Measure - whether the items are listed as individual, bundle, roll, etc.

Description of Goods. This is where you need to provide a detailed description of what items are in the package(s). The detailed descriptions you provide are used by the destination brokerage department to assess and apply the import country's duty and tax on the goods being sent.

The details of the description should include:

- WHAT IT IS
- WHAT MATERIALS IT'S MADE OF
- WHAT THE ITEM IS USED FOR

Harmonised Tariff Codes. If available, include this to assist the clearance of your goods.



Tip. In case you cannot identify the tariff code, that is where a broker can support.



Package Details

Units	U/M	Description of Goods	Harm. Code	C/O	Unit Value	Total Value
						E. Package Details >

Country of Origin (C/O). This is the country where the goods were manufactured or assembled NOT the country they are being shipped from, e.g., if goods made in Italy are being shipped from the US, the C/O is Italy, not the US.



Tip. Check if your shipment qualifies for preferential agreements which means you might benefit from reduced tariffs.

Unit value. Is the individual value of the item e.g. if you have 15 shirts at £10 each, the unit value is £10

Total unit value. Is the value of all the items combined e.g. if you have 15 shirts at £10 each, the total value is £150



Tip. Be precise and include a valuation figure that is accurate to your knowledge. If customs officials at the destination country have reason to believe the valuation of your goods is not correct this can be a reason for them to hold a package for further investigation. It's important to recognise that all materials have an intrinsic value too. For example, even if you are sending a product sample your valuation should at a minimum represent the cost of the materials it took to produce it.



Additional Comments:

F. Additional
Comments >

Additional Comments

Add any other information that could be useful here.



Declaration Statement

Declaration Statement:

G. Declaration Statement >

Shipper:

Date:

Declaration Statement

Declaration statement. This may be required on the invoice for commodities that require a licence or licence exception.



Tip. If needed, the purpose for the export should be included here in order to ensure that your goods are considered appropriately during clearance – such as when the goods are not being sold but entering a country temporarily for repair or for an event.

Shipper. Put your title and signature here.

Date. The date you (the shipper) made the statement.



Invoice Line Total: Discount/Rebate: Invoice sub-total: Freight: Insurance: Other: Total Invoice:	H. Final cost/ value Info >
Total Number of Packages: Total Weight (KGs):	Currency code:

Final cost/value Info

- Invoice line total.** Is the total value of all contents included in the shipment (excluding packaging).
- Discount.** Discount / Rebate is any discount or rebate given by the shipper.
- Invoice sub-total.** It is the total amount after any discount or rebate.
- Freight.** Is the cost to transport the shipment.
- Insurance.** Is the amount the shipper or receiver pays to cover the cost of replacing the shipment if it is lost or damaged.
- Other.** Is for any other charges placed on the shipment by the shipper, e.g. Handling Charge.
- Total invoice amount.** Is the total after all discounts are taken off and all charges added up.
- Total No. of packages.** Is the number of packages included in the shipment.
- Total weight.** Total weight (kg or lbs) is the shipment weight including packaging.
- Currency code.** Currency code indicates what currency the values are listed in, e.g. GBP, EUR, USD etc.





Download a commercial invoice



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