

# Ship Smarter to Europe and the UK



## A practical guide to faster, compliant shipping from APAC

Shipping to EU and the UK involves navigating two distinct regulatory frameworks. While EU customs rules are harmonized, documentation and Value Added Tax (VAT) requirements can differ by member state\* due to local compliance obligations. The UK, meanwhile, operates under separate post-Brexit regulations across VAT, Economic Operator Registration and Identification (EORI) registration, and product compliance—requiring a different approach from EU shipments.

### Why This Matters for APAC Shippers

Even small documentation errors—such as missing VAT details or incorrectly completed commercial invoices—can trigger customs holds, clearance delays, and avoidable disruptions. This guide highlights the critical documents, preparation steps, and customs terminology that matter most, helping APAC shippers reduce friction, avoid delays, and deliver a smoother experience for customers in the EU and the UK.

For country- or territory-specific requirements, refer to this [tool](#).



### Shipment Preparation Checklist



For smooth and timely customs clearance, ensure all essential shipment details are prepared and provided:

#### Full Exporter and Importer Details

Including company name, individual contact name, address, phone number, and email address.

#### EORI Number

- Required for customs to identify shippers and track goods movements.
- For EU member states, the importer typically uses their EORI. An APAC shipper only needs an EU EORI if you submit the customs declaration themselves. Learn more [here](#).
- For UK, the importer must have a UK EORI number starting with “GB”. Learn more [here](#).

#### VAT ID or Import One-Stop Shop (IOSS) Number

- VAT is a consumption tax on most goods sold in the EU and UK. All imports into the EU or UK are subject to VAT, regardless of value.
- For VAT without IOSS, VAT and applicable handling fees are paid by the importer upon delivery—see [here](#) for EU guidance and [here](#) for UK VAT registration details.
- IOSS is an optional scheme where VAT is collected at checkout, ensuring VAT-paid status, faster customs clearance, and no surprise fees for customers.
- Recommended for B2C imports into the EU up to €150. See EU IOSS guidance [here](#).

#### Description of Goods

Each item must have a clear and accurate description; generic terms (e.g. “spare parts”) are insufficient.

#### Harmonized System (HS) Code

Additional guidance is available for EU imports [here](#) and UK imports [here](#).

#### Country of Origin (COO)

Specify the country of manufacture for each item.

#### Unit of Measure

For each item (e.g. pieces, packs).

#### Quantity of Goods

#### Unit Value

#### Total Item Value

#### Total Invoice Value and Currency of Payment

#### Terms of Payment

Method and date of payment, discounts, etc.

#### Incoterm

\*EU member states include: Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.

# Commercial Invoice Guide for Shipping to Europe and the UK



Follow the step-by-step guidance below to complete your export commercial invoice for faster, more efficient customs clearance.

## A | FROM



- Shipper's Name, Address (with Postal Code and Country or Territory), Email Address and Phone Number
- IOSS Number and EORI Number

## B | SHIPMENT DETAILS



- Tracking Number (generated by UPS)
- Shipment ID (generated by UPS)
- Date
- Invoice Number (if applicable)
- PO Number (if applicable)
- Terms of Sale (Incoterm)
- Billing terms - specify who is responsible for paying applicable costs
- Reason for export

## C | SHIP TO (ULTIMATE CONSIGNEE)



- Consignee's Name, Address (with Postal Code and Country), Email Address and Phone Number
- VAT/Tax ID and EORI Number

If the recipient of the parcel is not paying Duties and Taxes, please provide details of the actual payer in the "Sold To" section who becomes the IOR (Importer of Record) on your invoice, so that your recipient will not be charged for them.

## D | SOLD TO (IOR)



- Name, Address (with Postal Code and Country or Territory), Email Address and Phone Number
- VAT/Tax ID and EORI Number

## Invoice

### From

Tax ID/VAT No.: **DE12345678901234 (EORI)**  
**IM1234567890 (IOSS)**

Contact Name: **Zhang \*\*\*\* Wei**

Company Name: **Skybridge Innovations Ltd**

Address: **\*\*\*\*\*, Huangpu District**

City State/Province: **Shanghai, CN**

Postal Code Country/Territory: **2\*\*\*\*2**

Phone: **021-1\*\*\*\*678**

**zhang\*\*\*\*wei@skybridge.com**

**A**

Waybill Number: **1Z1234\*\*\*\*1234** Shipment ID: **1234\*\*\*\*6WK**

Date: **01-01-2026**

**B**

Invoice Number (Reference 1):

Purchase Order Number (Reference 2): **PO23456**

Terms of Sale (Incoterm): **FOB**

Reason for Export: **SALE**

### Ship To

Tax ID/VAT No.: **DE84792051699831 (EORI)**  
**DE847920516 (VAT ID)**

Contact Name: **Jonathan Meier**

Company Name: **MusterTech Solutions GmbH**

Address: **\*\*\*\*\*, Munich**

City State/Province: **Munich, Bavaria, DE**

Postal Code Country/Territory: **8\*\*\*\*2**

Phone: **49-89-21\*\*\*\*90**

**jonathanmeier@mustertech-solutions.de**

**C**

### Sold To

Tax ID/VAT Number: **DE84792051699831 (EORI)**  
**DE847920516 (VAT ID)**

Contact Name: **Jonathan Meier**

Company Name: **MusterTech Solutions GmbH**

Address: **\*\*\*\*\*, Munich**

City State/Province: **Munich, Bavaria, DE**

Postal Code Country/Territory: **8\*\*\*\*2**

Phone: **49-89-21\*\*\*\*90**

**jonathanmeier@mustertech-solutions.de**

**D**

Units	U/M	Description of Goods/Part Number	Harmonized Code	C/O	Unit Value	Total Value	Currency
250	EA	100% anodized aluminum mounting bracket for industrial sensor housings, corrosion-resistant finish, Part No. MB***27	761****990	CN	4.20	1050.00	EUR
75	EA	High-density polyethylene (HDPE) protective cable conduit, ribbed flexible tubing for electrical installations, 32mm diameter, Part No. CC***84	391****200	CN	9.80	735.00	EUR
Additional Comments :			Invoice Line total: <b>1785.00</b> Discount/Rebate: <b>0.00</b> Invoice Sub-Total: <b>1785.00</b> Freight: <b>0.00</b> Insurance: <b>0.00</b> Other: <b>0.00</b> Total Invoice amount: <b>1785.00</b>				Currency
Declaration Statement :			I HEREBY CERTIFY THAT THE INFORMATION ON THIS INVOICE IS TRUE AND CORRECT AND THE CONTENTS AND VALUE OF THIS SHIPMENT IS AS STATED ABOVE.				
Shipper's Signature / Title		Date 01-01-2026	Total Number of Packages: 10		Total Weight: 60.5 KGS		

## E | PACKAGE DETAILS



- Units – Quantity of items
  - Unit of Measure (U/M)
  - Description of Goods – Clearly describe what the item is, what material it is made of and what the item is used for.
    - 💡 Tip: Avoid vague and non-descriptive terms to prevent shipment rejections and delays.
  - Harmonized Tariff Codes (HS Codes) – Used to assess customs duty rates, import VAT, taxes, and to determine if any preferential rates may apply.
    - 💡 Tip: To comply with ICS2 regulations, include the HS code for each commodity you are shipping.
  - Country of Origin (COO) – The country or territory where the goods were manufactured or assembled. Generally, work or material added to goods in another country or territory prior to importation must substantially transform the good – i.e., change their character, name, or use—for that country or territory to be considered the country of origin.
    - 💡 Tip: It is crucial to declare the country of origin correctly, particularly in today's trade environment where certain tariffs depend on the COO.
  - Unit value – Value of each individual item\*
  - Total unit value – Combined value of all items\*
- \*Please indicate the currency of the values listed (e.g. USD, GBP, EUR).

## F | ADDITIONAL COMMENTS



- Add any other information that could be useful here.

## G | DECLARATION STATEMENT



- Declaration Statement - May be required on the invoice for commodities that require an export license or qualify under a license exception (e.g. Due Diligence Statement (DDS) Number).
- Shipper's Title and Signature
- Date of Statement

## H | FINAL COST / VALUE INFORMATION



- Invoice Line Total – Total value of all contents, excluding packaging
- Discount
- Invoice Subtotal – Total amount after any discounts or rebates
- Freight – Cost of transport
- Insurance
- Other Charges
- Total Invoice Amount – Final total after all discounts have been applied and all charges added
- Total Number of Packages
- Total Weight
- Currency Code

# Customs Brokerage Glossary for Shipping to Europe and the UK



Learn what each term means so you can complete forms faster and clear the EU and UK customs with confidence.

## Economic Operators Registration and Identification (EORI) Number

### What is it?

- A unique identification number used by [EU](#) and [UK](#) customs authorities to identify businesses involved in importing or exporting goods.

### How to apply?

- EU-based businesses: Apply via the customs or tax authority in your EU country.
- UK-based businesses: Apply on [gov.uk](https://gov.uk).
  - Northern Ireland: A separate EORI may be required unless you already hold an EU EORI.

### When is it needed?

- EU & UK: Mandatory for all customs operations, including import, export, and transit.

- Non-EU businesses: Apply for an EORI in any EU country where you conduct customs activities or appoint an EU intermediary to apply on your behalf.

## Import One-Stop Shop (IOSS) Number

### What is it?

- A unique VAT identification number that allows sellers to collect and declare EU VAT for B2C imports valued at €150 or less.

### What information is needed?

- EU based businesses: Register for an IOSS Registration Number [here](#).
- Non-EU based businesses: Appoint an EU-established intermediary to [register](#) for an IOSS number, declare and pay VAT on your behalf.

### When is it needed?

- For B2C e-commerce imports with a valued of up to €150.
- Provide your IOSS registration number to UPS at the time of shipping.

### Why use IOSS?

- Using an IOSS number allows VAT to be charged at checkout and remitted through a single EU tax authority. Shipments are treated as VAT-paid, resulting in faster customs clearance and no unexpected VAT charges for customers.

## Importer of Record (IOR)

### What is it?

- The entity or individual legally responsible for all entry documents required by customs, payment of duties, and any other import obligations. In the EU and UK, the IOR must be a legal entity based within the EU customs territory.

### How to apply?

- To act as an IOR in the EU or UK, the entity must hold:
  - A valid EORI number
  - A local VAT number (issued by the relevant EU member states or the UK tax authority)

### When is it needed?

- Mandatory for all shipments into the EU and UK. APAC exporters have the following options:
  - If you have a legal EU or UK entity with EORI and VAT numbers, you may designate that entity as the IOR.
  - If you do not have a local legal entity, you may either appoint the recipient as the IOR or engage an EU- or UK-based third-party agent to act as IOR on your behalf.

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## Import Control System 2 (ICS2)

### What is it?

- ICS2 is the [EU's](#) pre-arrival security system that requires advance electronic shipment data to assess safety and security risks before goods enter the EU customs territory.

### When is it needed?

- EU: Required for all shipments entering or transiting through the EU, including Norway and Switzerland.
- UK: Does not apply to most of the UK (England, Scotland, and Wales). Shipments destined for or transiting through Northern Ireland must comply with EU ICS2 data requirements.

### How to ensure compliance?

- Minimum 6-digit HS code for each item. Ship on UPS.com with AI-powered HS code suggestions based on your goods description.
- The EU receiver's EORI number (where applicable).
- A clear and accurate goods description, including what it is, what it is made of, and its intended use.

## Carbon Border Adjustment Mechanism (CBAM) Registration Number

### What is it?

- CBAM is an EU climate policy that applies a carbon price to certain carbon-intensive goods imported into the [EU](#) to prevent carbon leakage. Importers must register as authorized CBAM declarants and are issued a CBAM registration number. The [UK](#) will introduce its own CBAM from January 1, 2027 (separate from the EU system).

### When is it needed?

- Full financial compliance begins January 1, 2026.
- For carbon-intensive imports into the EU, including: steel, iron, aluminium, cement, fertilizers, electricity, and hydrogen.
- Exemptions: Imports <50 tonnes per year of CBAM goods (excluding hydrogen and electricity) and goods originating from EU ETS-countries: Iceland, Liechtenstein, Norway and Switzerland.

### What information is needed from importers?

- Report annually the quantity of goods and embedded emissions of CBAM goods imported in the preceding year by May 31st each year.
- Purchase and surrender CBAM certificates corresponding to the net emissions cost.
- Provide a valid CBAM registration number during shipment creation where CBAM applies.

## Due Diligence Statement (DDS) Number

### What is it?

- DDS number is required declaration under the [EU Deforestation Regulation](#) (EUDR) confirming that regulated goods are deforestation-free before they are placed on, made available to, or exported from the EU market.

### When is it needed?

- For shipments containing EUDR-regulated commodities and their derived products, including: palm oil, cattle, soy, coffee, cocoa, timber, rubber, as well as derived goods such as tires, beef, furniture or chocolate.
- Compliance applies for medium and large operators and traders from December 30, 2026, and from June 30, 2027, for micro and small enterprises.

### How to apply?

- Submit the DDS via the EU Information System before the goods reaches the EU border.
- Provide the DDS reference number in the customs declaration to support customs clearance for affected commodities.