Commercial Invoice Checklist

A commercial invoice is required for international trade when goods are sold and shipped across borders. However, it is not required for shipments moving within the EU. It provides customs with key details about the goods, such as descriptions, values, and HS codes, so authorities can calculate duties and taxes. If it is missing or incomplete, shipments may be delayed, returned, or incur extra costs or legal penalties.

To avoid issues, the invoice must be accurate and fully completed with the following information:

- ☐ Shipper details
- ☐ Recipient details
- ☐ Sold to party details (if different from Recipient)
- ☐ Highly detailed description of goods
- ☐ Harmonised tariff code
- ☐ B2B/B2C indicator
- ☐ Country of origin
- ☐ EU deforestation due diligence statement
- ☐ Term of sale (or Incoterms)
- ☐ Gross shipment weight
- ☐ Purchase order / invoice number
- ☐ Reason for export
- ☐ Units
- ☐ Unit of measure
- ☐ Currency of sale
- ☐ Quantity
- ☐ Unit price
- ☐ Total cost
- ☐ Signature and date

13/07/2026

Expanded information

☐ **Shipper details**

Name ☐ Address ☐ Postal code ☐ Country ☐ Phone number ☐ Email address. ☐
VAT Number ☐ EORI Number ☐
IOSS Number ☐
(not a requirement but recommended to be included on the commercial invoice for B2C shipments into the EU, with Intrinsic value ≤ €150)

☐ **Recipient details**

Name ☐ Address ☐ Postal code ☐ Country ☐ Phone number ☐ Email address. ☐
VAT Number ☐ (for businesses) ID Number ☐ (for individuals)

☐ **Sold to party details** (if different from Recipient)

Name ☐ Address ☐ Postal code ☐ Country ☐ Phone number ☐ Email address. ☐
VAT Number ☐ (for businesses) ID Number ☐ (for individuals)

☐ **Highly detailed description of goods**

An accurate and appropriate description of the commodities should answer the following questions:

- ☐ What is it?
- ☐ What materials is it made of?
- ☐ What is it used for?
- ☐ What is the serial or part number? (if applicable)

The detailed descriptions provided are used by the destination brokerage department to correctly assess and apply the import country duty and tax on the goods being sent.

Example: ✖ "Hat"

✔ "Hat and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed."

☐ **Harmonised tariff code**

HS codes are part of a global system of classification which helps identify the commodity, speeds up exports, reduces delays and avoids potential additional fees and charges.

Example: 6505001000

☐ **B2B/B2C indicator**

After July 1st , 2026 B2B/B2C indicator must be provided (mandatory) when entering the details of the international shipment, even if it is not required on the commercial invoice.

☐ **Country of origin**

The country where the goods are grown, produced, or manufactured. If a product is processed or has materials added in another country, it only changes its country of origin if it is substantially transformed. This is important because it affects the customs duties or tariffs applied and eligibility for Free Trade Agreement (FTA) benefits.

☐ **EU deforestation due diligence statement**

If your product falls within the scope of the EU Deforestation Regulation (EUDR), you must provide a valid Due Diligence Statement (DDS) reference number before customs clearance. If your product is exempt from EUDR requirements, the appropriate Y exemption code must be stated.

- [ ] **Term of sale (or Incoterms)**
  These terms state who (seller or buyer) is responsible for paying various costs (shipping, insurance, import tax and duty charges, etc.)

- [ ] **Gross shipment weight**

- [ ] **Purchase order / invoice number**
  Number assigned by the shipper

- [ ] **Reason for export**
  For example, gift, an item for repair, etc.

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

- [ ] **Unit of measure**
  Whether the items are listed as individual, box, bundle, roll, etc.

- [ ] **Currency of sale**
  Currency in which the vendor's demands for payment is made.

- [ ] **Quantity**
  The quantity of each item indicated in the appropriate unit of measure.

- [ ] **Unit price**
  Individual value in the currency of settlement of each item line.

- [ ] **Total cost**
  Indicate the price paid or payable in the currency of settlement for the number of items recorded in the quantity field when they were sold by the vendor to the purchaser.

- [ ] **Signature and date**
  The signature of the exporter, the date, and potentially a company stamp are also required elements.