

## Customs documents: guide to practical management

EU clearance will never be a problem!  
We monitor all necessary procedures.

International transport legislation is a complex problem, especially for those who are not expert in the regulations in effect, given the many forms of legislation and their rapid transformation. Therefore, we offer some guidelines for those who need to understand how the procedures work for clearance of goods, addressing the most important aspects of the matter in the light of more recent legislation.

One of the first aspects to consider is which documents to present at customs: there are various types of customs documents, and having a detailed list to follow when dealing with shipment of international goods may be of great help. During customs inspections, it is very important to present all the documents required for the regulations in effect in order to avoid the risk of sanctions. Naturally, the computer process for administrative procedures has introduced some simplification in the preparation of customs documents, especially thanks to the AEO system, which includes the Authorized Economic Operators in the territory of the European Union.

On request, this system, which took effect in EU countries on January 1st 2007, guarantees significant simplification of customs practices for operators (e.g., manufacturers, exporters, carriers, shippers, customs agents, and importers), with the advantage of greater speed in fulfilling procedures, facilitation in the safety sector and a better relationship with the authorities – and thus a decrease in customs verifications.

When referring to customs documents, the most important one is obviously the invoice or an equivalent commercial document: unless it is for free transfers (in which case a "proforma invoice" will be used, not bearing the sales price), the exporter must have a bank document attesting to payment of the sale abroad.

These verifications are essential because they allow secure tracking of the value of imported goods. Even if the invoice is drafted by the supplier according to the laws of the country, the information that must mandatorily be included are the supplier's and intended recipient's identification, the entire amount billed and the date on which the invoice was issued.

Other important data, but often lacking, are the conditions for entrance and the gross and net weight of the goods. A packing list is also essential (in the case of shipments including various packages, as in the case of a transfer): this is a document that will allow customs officials to check all the goods subject to shipment. It is appropriate to emphasize that all these documents must preferably be produced in English, to facilitate international operations and avoid the risk of misunderstandings.

The shipping documents or accompanying bill, required in Italy, is also required internationally and serves to accompany the goods in their progress, which may include several types of shipment (by air, sea, highway or railway). There are many types of shipment documents and change according to the regulations of the exporting countries. In general, the most common are the TD (transport document) and CMR (initials for Convention des Marchandises par Route, the letters of

international automobiles for road transportation) or a document considered equivalent in the legislation of the exporting Country.

A particular component of the customs documents are the documents of origin; e.g., intended to certify that goods are completely produced in the country of origin; that is, without any modification or alterations taking place between the countries of departure and arrival. At first sight it may seem a trivial thing, but not when considering semi-finished products, such as foods. The most widespread documents in this sense are the single transport document, which traces the transfer of merchandise through the countries of transit, and non-manipulation certificates, often also issued by the authorities in the countries of transit.

When speaking of preferential origin of a product, it is understood that its certification reduces the duties applied as a consequence of specific agreements stipulated between the countries making the exchange. Some examples are the certificates of the European Union Eur1 (exemption or reduction of duties for products originating within countries of the Union), FormA (reductions for developing countries) and ATR (reserved for Turkey), which serve to verify the existence of condition required for preferential rates to be imposed.

These three types of documents (invoices, transport documents and documents of origin) are the most important ones. There are many others that we can encounter when dealing with the international shipment of goods: there are health, veterinary or phytosanitary certificates, product-specific documents to guarantee that some type of goods shipped (in particular, naturally, agricultural products, those of animal origin and food in general) comply with the health and hygiene regulations of the country of origin and that of the destination. This is an equally important document, as if they are missing, the customs office will not allow entry of the goods.

The regulations change according to the country of origin and destination; therefore, it is always appropriate to be certain that international shipments will be successful by being well informed or entrusting this matter to an office specialized in compiling and translating customs documents.