



SHIPPING TO EUROPE





Shipping to Europe

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Shipping to Europe

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Video Presentation



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- Commercial Invoice
- European Tariff Classification
- Country of Origin
- Value for Duty
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- Canada EU Free Trade - CETA
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Shipping to Europe

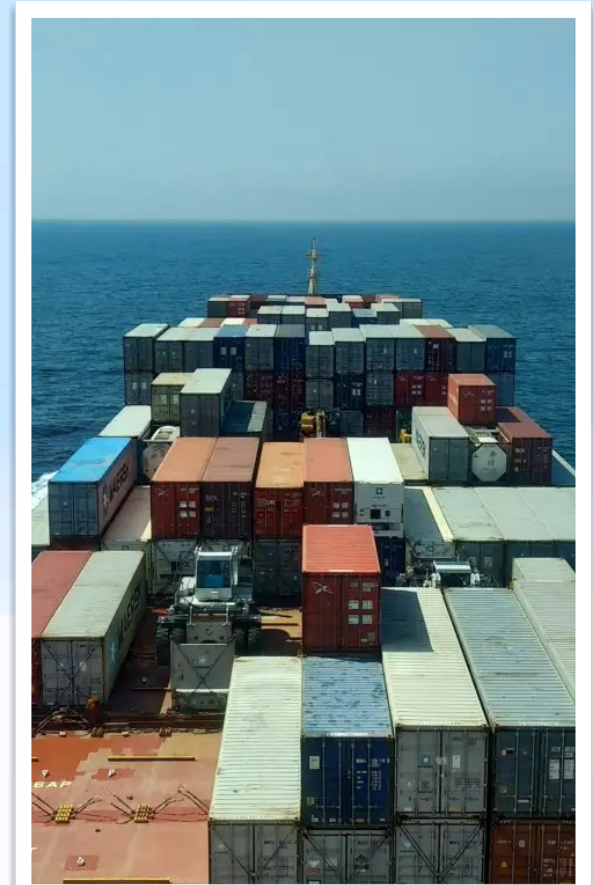
Export Declaration

Exports to Europe valued over \$2,000 CAD or otherwise restricted require an export declaration. Declarations are via the Canadian Export Reporting System/ CERS

Sign in to the CERS portal



Note: The tariff classification or HS code necessary for export likely differs to the European classification.



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Shipping to Europe

Commercial Invoice / Invoice for Customs

The Most Fundamental of All Documents Necessary for Import!

Necessary data elements include:

- Seller and Consignee full name, address, phone and email
- **Tax ID / EORI number of consignee***
- Detailed description of each item being shipped
- Net and gross weights (net weight excludes packaging)
- Unit and total value(specify currency)
- Shipping Terms and terms of payment
- Date of shipment
- Reference or order number
- Import license (if applicable)
- Freight charges and insurance (C.I.F. Value)

* EORI: Economic Operators Registration and Identification of Importer
Mandatory for European customs clearance.



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[Verifying HS Codes](#)

Tariff Codes / Harmonized Code

Combined Nomenclature (CN)



EU's 8-digit coding system is based on the global Harmonized System (HS). The CN is used for the EU's common customs tariff.

8 digits (CN)
+ 2 digits (TARIC)

Integrated Tariff (TARIC)

TARIC provides information on policy and tariffs that apply to specific goods in the EU (e.g. temporary suspension of duties, antidumping duties).

CLASS



Single EU point to access different types of classification information





Shipping to Europe

Get Binding Tariff Information (BTI)

Binding Tariff Information (BTI) is a legal decision issued by national customs authorities on the tariff classification of a product.

- A BTI It provides legal certainty and ensures the correct and uniform tariff classification of goods across the EU.
- The Online Binding Tariff Information consultation database is a valuable resource
- Reference to the BTI must be included on shipping paperwork



A BTI is available in each EU country (where the importer is located and goods destined) and binding across all EU countries



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Country of Origin

Non-preferential rules of origin for Goods from Canada

The default rate of duty for most goods from Canada is the most favoured nation (MFN) rate.

Preferential rules of origin

Goods that qualify as originating via the Canada European free trade agreement (CETA) benefit from preferential rates (usually duty free)

Shipping from Canada ≠ Canadian origin goods

Just the purchase and shipping an item from Canada does not grant duty free status to Europe

All Shipments from Canada are subject to:

- Standard import processing
- Include importers EORI number
- “Most Favoured Nation” / default rate of duty (unless they qualify as originating)
- Restrictions on specific categories including food, drugs and alcohol

Useful information on  from where goods ship versus their country of origin



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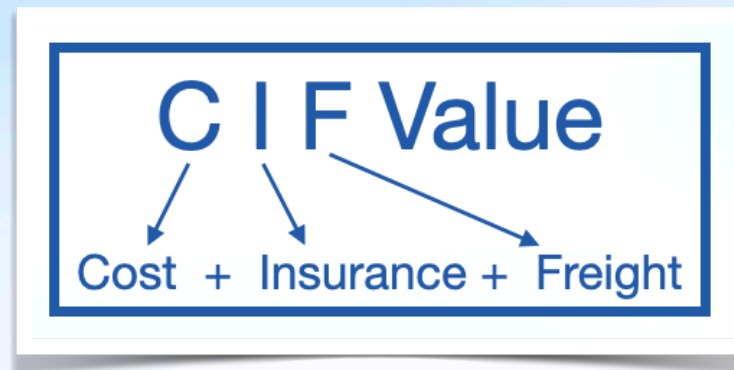
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Valuation / Value For Duty

Transaction Value

In the majority of the cases, the correct value to declare at export and import is the “transaction value.” The transaction value is the price paid - or payable - for the goods.

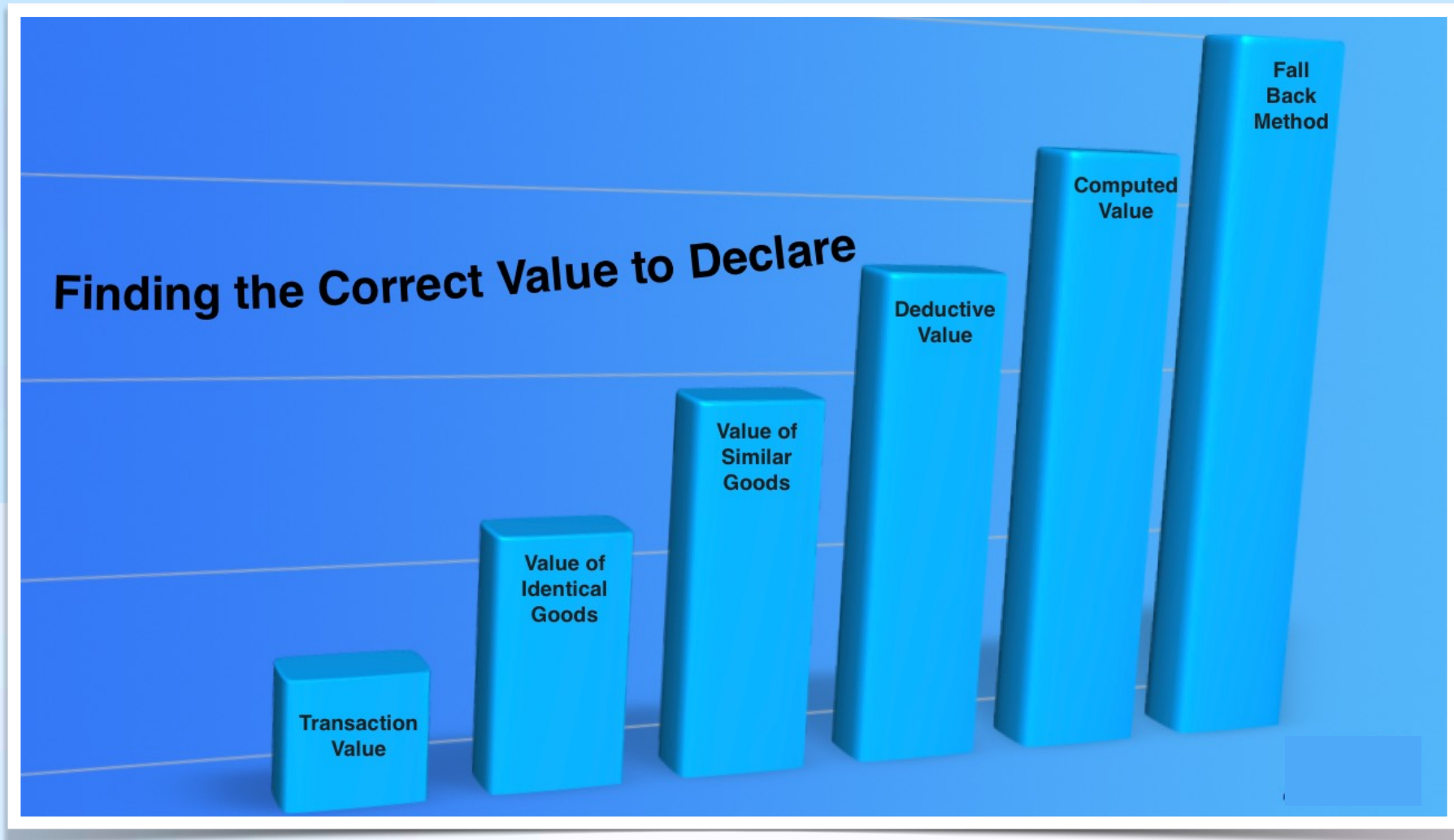
Customs considers the cost shipping and insurance as part of the transaction value (known as CIF value).



Useful information regarding  [declared value and CIF](#)



Shipping to Europe



Useful information  [declaring value for customs](#)



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Shipping to Europe

Europe VAT & Fiscal Representation

Value for Tax

- Value of goods
 - + duty
- = Value for tax

EU VAT averages 20%

Businesses can often claim back VAT paid on imports

Sample EU Import From Canada

€2000 value
9% duty
20% VAT

- Value for duty: €2000
- Duty: €180
- Value for VAT: (€2000 + €180): €2180
- VAT: (20% * €2180): €436
- Total Import Fees: (Duty + VAT/ €180 + €436): €616
- Disbursement fee of (2.5% of disbursement): €15.4
- Total sample import fees + disbursement (€616 + €15.4) = **€631.40**





Shipping to Europe

Europe VAT & Fiscal Representation

Canadian and other non EU companies can register in Europe with a Fiscal Representative

Companies can register in the European country from where they will distribute their goods

- A single registration is need for each distribution country
- A single registration for shipping across the EU is possible if distributing from a single country.
- A tax administration will apply for a tax number (takes around 1 month)
- A Customs number Eori number can be obtained quickly thereafter

A European Tax Administer:

- Checks for compliance
- Make a VAT return monthly
- Register the company in all EU countries as necessary
- Enables seamless import for Canadian goods

Contact Jetship Worldwide for details



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Europe Import Tariffs / Duty

Import Duty is primarily determined by three main factors

- HS Code / tariff classification
 - Country of Origin
- = % Duty

$\% \text{ Duty} \times \text{Value} = \text{Resulting duty assessment}$

* Note that duty is sometimes based on volume, weight or other measurements rather than value

Other Europe Import Fees

- Value Added Tax
- Entry Preparation and related Fees
- Carrier Disbursement Fee

See example of import fees on Page 18



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Comprehensive Economic and Trade Agreement (CETA)

The Canada-Europe Free Trade Agreement (CETA) addresses various aspects of trade, including market access, rules of origin for preferential duty free import.

The key advantage for merchandise trade is that Canadian origin goods can qualify for preferential duty free import. Be sure to include a certification of origin.



Canada (CA)

→ | Tariff preference (21-09-2017 -) : **0 %**

<https://www.international.gc.ca/trade-commerce/trade-agreements-accords-commerciaux/agr-acc/ceta-aecg/index.aspx?lang=eng>



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Shipping to Europe

Modes of Shipping: Canada to Europe

Small Packets and Personal shipments	Commercial parcels	Several Boxes	1 to Several pallets	Partial or full container
Local Post				
JET Commercial Courier				
		JET Air Cargo		JET Sea Freight

E-commerce consolidations
Zone Jump
Contact Jet's Team for details





Shipping to Europe

Shipping Options and processes: Canada to Europe

For Parcels: Obvious .. and often.. good choices

FedEx, UPS and DHL

- Beware of import fees
- Disbursement fee - prepayment fee - often applies with a minimum charge
- **Contact Jet Worldwide for pricing**

Local Post

- Canada post options offer best options for individuals shipping personal goods

E-Commerce Orders to Europe Direct

- Take advantage of low value duty free threshold
- Pre-payment of VAT
- Ensure not charge to the receiver
- Low cost delivery via local courier



JET



Shipping to Europe

Europe Distribution and Logistics Support

Europe Based Solutions

A necessary consideration when setting up export processes to a foreign country is management of returns.

- Storage and distribution
- Dedicated import processes
- Product returns
- Euro-domestic distribution



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