

Export and Import of Tritech Service and Repair Items

Disclaimer

Tritech is neither qualified nor competent to advise other businesses on import, export or customs procedures. You are entirely responsible for your own actions, documents and taxes as the exporter or importer of record when dealing with Tritech according to the agreed terms of business.

Tritech International has customers in countries across the world who on occasions need to return items to us in the UK for assessment/repair. This document is intended to share a few elements of our own process that might be useful to others for comparison.

For customs purposes a commercial invoice is required to accompany the shipment. We are on occasions asked what information is needed on the commercial invoice and in particular about HS/commodity codes and what value to display for the goods.

Below is a simple example of a commercial invoice looking at HS codes, values and a recommended statement. I have colour coded the text below to correspond to that shown in the example below.

HS/Commodity Codes:

It is important that the exporter uses the correct commodity code on the commercial invoice as this determines what rate of duty and VAT the shipment will attract when imported into the UK and more importantly for the customer when imported back into their own country upon return. When asked by our customers for HS/commodity codes we can only provide the UK codes and it is the exporter's responsibility to identify the correct HS/commodity codes for their country.

Values displayed on the commercial invoice:

It is strongly recommended that values of items displayed on the commercial invoice represent the depreciated value and not the full "as new" value. If the "as new" value is incorrectly used this will in turn attract a higher value of duty and VAT when being imported into the UK. Subsequently as we must return the goods at the same value plus any repair costs a higher value of duty and VAT will become due on import back into the customers home country.

Commercial invoice statement:

We recommend placing a statement on the commercial invoice similar to that shown in the example below. This makes it clear that the shipment is not a permanent export and as the shipment is for repair and return the values are for customs purposes only.

Shipping address;
 xxxxxx
 etc
 etc
 etc

Your company name here:
 XXXXXXXX Ltd
 etc

Delivery address;
 xxxxxx
 etc
 etc
 etc

etc
 Tel:
 Email:

COMMERCIAL INVOICE

| Our Reference No. | | Delivery method | Your PO Number; | AWB Number; | | Date: |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------------|-----------------|--------------|----------------|-----------------|
| Item | Quantity | Part number | Description | UK HS Code | Unit Price GBP | Total price GBP |
| 1 | 1 | XX12345 | Subsea Sonar | 9015 8040 00 | 500.00 | 500.00 |
| 2 | 2 | XX9999 | Altimeter | 9015 8040 00 | 200.00 | 400.00 |
| <p>All values are for customs purposes only. Items being temporarily returned to UK manufacturer for repair and return thereafter.</p> | | | | | | |
| | | | | TOTAL | | |

Signed.....

