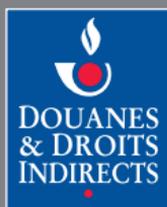


10 QUESTIONS to ask

BEFORE EXPORTING



- Streamline your customs procedures
- Manage risk and plan your transactions in advance
- Grow your business and become more competitive internationally



1

HOW IS EXPORTING* DEFINED?

Customs export procedures apply only to goods being shipped to non-EU countries or overseas *départements*.

Shipments* of goods to other EU member states fall under the heading of “intra-community trade*” and are not subject to any customs export procedures.

2

WHICH COMPANY STATUS SHOULD YOU CHOOSE?

If you opt for **EURL, SARL or SAS (limited company) status**, you will be allocated a tax ID number and can export on a tax-free basis.

If you opt for **autoentrepreneur (freelance) status**, you must pay VAT on all exported goods.

To find out more, go to: - lautoentrepreneur.fr
- cci.fr

3

WHAT IS THE EORI (Economic Operator Registration and Identification) NUMBER FOR?

The EORI number is a unique number valid throughout the European Union. All traders are assigned an EORI number which they **must** use when carrying out international transactions.



To obtain an EORI number, contact your Regional Customs and Excise Economic Action Centre (PAE).

4

HOW TO EXPORT ON A TAX-FREE BASIS?

When exporting goods, customs officers check that the goods declared are shipped as indicated. They will then provide you with a customs export certificate which exempts the goods exported from VAT.

If your company has a tax ID number, you may export on a tax-free basis. This is not the case if you are an *autoentrepreneur*.

5 WHAT IS THE TARIFF CLASSIFICATION OF GOODS?

Each good has a trade description and for customs purposes is assigned an international tariff classification number under the Harmonized Commodity Description and Coding System (Harmonized System or HS).

This system is crucial for your business as it determines, for example, the applicable rate of customs duties*, applicable trade policies, and which technical standards must be complied with.

HS code: this is the tariff code applied to goods. The first six digits are common to all countries.

You should ask your supplier for the first six digits of the HS code of the good you are purchasing.

RITA: French customs application that enables you to find an HS code and specific additional requirements or regulations.

To access RITA, go to: douane.gouv.fr > Pro.douane > Accueil > RITA Encyclopédie

6 WHY IS A GOOD'S ORIGIN IMPORTANT?

A good's origin must not be confused with its provenance. Origin depends on the conditions the goods were manufactured under whereas provenance is a geographic concept.

If the EU has signed a free-trade agreement with the non-EU country* to which you are exporting, your customer may be entitled to pay reduced or zero customs duties if the goods comply with the applicable rules of origin and a valid Certificate of Origin is presented.

7 WHY IS THE CHOICE OF INCOTERM (INTERNATIONAL COMMERCIAL TERMS) RULE SO IMPORTANT?

The Incoterm rule selected is important as it outlines the obligations of the buyer and seller when drawing up an international commercial contract.

For customs purposes, Incoterm allocates responsibilities between the buyer and the seller.

To find out more, go to: douane.gouv.fr > Professionnel
> Déclaration en douane - Fondamentaux

8 WHO CAN GIVE MY GOODS CUSTOMS CLEARANCE?

In most cases, the shipping company, express courier service, postal service or similar can deal with all customs clearance procedures, including filing customs export declarations and all relevant export documents.



Some products (e.g. wine, alcohol, etc.) are subject to specific customs procedures.

9 HOW CAN I FIND OUT ABOUT CUSTOMS DUTIES APPLICABLE IN ANOTHER COUNTRY?

To find out about customs duties applicable in the country of destination for the goods you are exporting, contact the Economic Department at the French Embassy in the country to which you are exporting, or Business France, the French central government agency tasked with promoting the French economy on international markets (businessfrance.fr).

10 WHAT DOCUMENTS MUST BE FILED WHEN SELLING GOODS WITHIN THE EU?

You do not have to comply with any customs procedures when trading goods within the EU.

For statistical purposes, you are required to fill out a trade of goods declaration (DEB) if the transaction exceeds a certain amount.

To find out more, go to: douane.gouv.fr > Professionnel
> Opérations au sein de l'UE – Déclaration d'échange de biens (DEB)

GLOSSARY

OF CUSTOMS TERMS

Customs duties: a tax levied on imported goods at the customs territory point of entry. It may be levied as a lump sum or calculated as a percentage of the price of the good being imported.

Exporting: exchange of goods or services to a non-EU country.

Intra-community trade: free movement of goods within a larger market, specifically within the EU single market.

Non-EU country: country to which import and export tariff regulations apply in full that is not an EU member state. However, different procedures are implemented for “associated” countries or non-EU countries benefitting from preferential rules.

Non-preferential origin: rules of origin that determine the marking attributed to a product on import and the various trade policy measures that should be applied accordingly.

Preferential origin: rule of origin which, if conferred on a product, enables it to benefit from preferential customs duty rates within the framework of certain free-trade agreements or unilateral concession agreements with some non-EU countries.

To find out more about origin marking products for export, contact the Economic Department at the French Embassy in the relevant country.

Shipment: exchange of goods or services between EU member states (see intra-community trade)



A comprehensive glossary of customs terms is available online at:

douane.gouv.fr > homepage > Missions et organisation > Rôle de la douane > Lexique des termes douaniers



- You can contact the **Infos Douane Service** help desk to speak to a customs officer who can answer any general customs questions you may have:

— **Telephone:**

0 811 20 44 44 Call this number if you are in France.
Calls cost €0.06 per minute plus call set-up fee

+33 1 72 40 78 50 Call this number if you are outside
Metropolitan France or abroad

— **Email:** ids@douane.finances.gouv.fr

— **Twitter:** **#IDS**

- In your region: for free advice, contact the **Business Consulting Unit** of your Regional Customs and Excise Economic Action Centre:



- **Location-based directory of customs offices:** <http://bit.ly/Annuaire-Géolocalisé> 

- **Website addresses of partner ministries**
(for specific regulatory matters)

— Directorate General for Enterprise: entreprises.gouv.fr

— Ministry for Social Affairs and Health: sante.gouv.fr

— Ministry for Agriculture, Agrifood and Forestry:
agriculture.gouv.fr



www.douane.gouv.fr



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