



Version 2.0; Updated 22/03/2022

PLEASE NOTE: This guide has been produced based on our understanding of the process required to export aid goods from the UK for import into France - each EU country has its own import requirements and will require a different procedure.

Please share the link to the pdf, rather than the pdf itself, as we will continue to update the link as more information comes to light.

<https://distributeaid.org/docs/brexit-vs-humanitarian-aid.pdf>

Important note: This document mostly concerns moving aid to France, other EU countries have unique procedures under the same framework.

For donations going towards a Ukraine response, the UK has implemented simplified customs declaration processes (provided the aid is not exported to or through Belarus or Russia). Certain aid can now be declared orally at customs (you should still have a basic packing list, in case it is requested).

<https://www.gov.uk/guidance/taking-humanitarian-aid-out-of-great-britain-to-support-ukraine#check-if-you-can-use-a-simplified-customs-process>

Before sending aid to Ukraine or anywhere else, read through these resources containing useful packing guidance:

<https://drive.google.com/file/d/1biBEUjt4uMW2FGM4wAzSMrP--IRoW5b6/view>

https://drive.google.com/file/d/1ZN1ZODwZIX92nnZ514DL3j0ntI_q5gBc/view

Moving humanitarian aid between the UK and the EU

A short guide for UK community collection groups on how to export aid to the EU, and for field groups who import bulk bought donations to the EU from the UK.

This document will give a generic overview on the process of moving aid goods to the EU including clarification of some technical terms and extra useful steps your community aid group can take to send aid from the UK.

Whilst a lot of the procedures are the same for moving aid to any EU country, the process for claiming tax exemption differs according to the receiving country. This document generally only details the process for moving aid to France tax-free in detail but includes the process elsewhere if known. If you do not wish to pay import taxes and duties then you will need to claim tax exemption in line with the local process.

The export/import process of tax free aid involves several steps and actors that will differ from country to country.

Documents and registrations:

To send goods across the UK-EU border you will now need:

- 1) The exporter's EORI number
- 2) The receiving group's EORI number
- 3) An invoice containing: HS code for humanitarian aid - 9919000050, item descriptions, weight, quantity, value, country of origin.
- 4) A donation agreement, signed (and stamped) by the sender and the importer.
- 5) The importer's proof of registration with the relevant customs authority that they are a humanitarian aid organisation and that any goods will be distributed free of charge (declaration of human aid).
- 6) The completed, stamped, and returned forms (invoice, donation agreement and declaration of humanitarian aid) sent to the relevant customs office to prove the aid is exempt from taxes (France specific).

Export to the EU

Economic Operators Registration and Identification (EORI) number:

- An exporter - a registered "economic operator" with a UK EORI.
- An importer with an EORI registered in the destination country. To act as a tax free importer this entity will need to be registered with "the competent authorities" as a charitable organisation with permission to import aid. This may simply be linked to their status (generally) or it may also be linked to separate permissions granted on a case by case basis by customs authorities (France).
- EORI numbers identify actors as taxable economic entities - these numbers are only relevant for shipments involving the EU or UK (for shipments into the EU or UK from elsewhere the exporter may not need an EORI).
- Any type of organisation, including PLCs, charities, or even self-employed people, can register for an EORI number.

Further information on EORI number:

<https://www.gov.uk/eori>

Exporting to the EU:

If you are shipping aid from the UK (whether it's 3 pallets or 3 containers), you will need to declare the items - under a certain value ("less than £750 and a total net weight of less than 1000 kgs") this can be done verbally. If the value of the aid is above this value you must register for an EORI number and find an entity with the ability to lodge an export customs declaration on your behalf (certain freight forwarders and carriers can do this, customs agents will also facilitate

this). Whatever party lodges the declaration becomes the official exporter on paper, and bears all responsibility and liability for the aid you are sending.

For aid directed towards Ukraine there is this link with further [information](https://www.google.com/url?q=https://www.gov.uk/government/publications/list-of-goods-applicable-to-oral-and-by-conduct-declarations&sa=D&source=docs&ust=1647858324650143&usg=AOvVaw24GqmvpKN5VDY0C9EUtsRB):
<https://www.google.com/url?q=https://www.gov.uk/government/publications/list-of-goods-applicable-to-oral-and-by-conduct-declarations&sa=D&source=docs&ust=1647858324650143&usg=AOvVaw24GqmvpKN5VDY0C9EUtsRB>

If you would like to send aid to north France by using the [network of community groups set up by Distribute Aid and GLG partners at the end of 2020](#), you can leave your donations at a hub and they will take on responsibility for exporting the aid, including by providing an EORI number to customs.

Importing to the EU:

If you are importing donations from outside of the EU you will need to get an EORI number from the country where the goods will be declared, this must be the same country that you are registered in. For example a German registered group with a German EORI importing from the UK cannot make an import declaration to Greek customs.

If you are not legally registered in the EU, another organisation can act as importer on your behalf (one that is legally registered in the country you wish to import to). The importer of record takes on the legal responsibility and ownership for the aid you are importing - after this point you are technically distributing the aid “on behalf of the importer”. It is strongly advised that a record of this handover should be kept to prove the origin and chain of ownership for the items.

Importers should also be registered with the “relevant authorities” (usually either customs or finance/business registry offices) as a humanitarian aid organisation (or other entity with permission to import tax free items - this category varies country to country). This allows the importer to avoid additional customs duties and taxes.

NOTE: Legal liability for shipped goods are dictated by specific “[incoterms](#)” on a per-shipment basis. You should understand the incoterms under which your shipment is taking place.

Customs clearance

A declaration must be made to the customs authorities of both the country goods that are leaving (export declaration) and the country they are being delivered to (import declaration). Declarations are usually made by a customs broker or the carrier of the goods with information provided to them on the invoice document.

Cargo Information

For a declaration you need the following information: item description, count/quantity, weight, value, and country of origin. A **HS** code should also be given for each item - a **Harmonised System Code (HS Code)**.

HS codes assign every single possible good that could be exported to a string of numbers. This makes it quicker and easier at customs to find the import tax and (if needed) tariff rate.

There is a specific HS code in EU and UK tariffs for items that are being exported/imported for charitable purposes and should be free of tax exemption - this code is **9919000050** (ending in 60 for disaster response aid).

This information should be presented on an **invoice**.

Documentation:

To declare items, you need to provide an **invoice** (this can be combined with a packing list if you find it easier having all information on one document).

For each of the items you are exporting/importing, the invoice should contain:

- item descriptions
- item values
- item counts
- weights
- country of origin
- **Harmonized System Code (HS Code)**

The invoice must also include the details of the parties involved in the import/export:

- Exporter's details (inc. name, address and contact details, EORI, tax number, business/charity registration number)
- Importer's details (inc. name, address and contact details, EORI, tax number, business/charity registration number)

Invoice

The invoice is for customs purposes only, it outlines the contents of the consignment to the customs authorities and includes the information that they are interested in for tax and statistical purposes. An invoice summarises the value of the goods (including the country of origin) in terms relative to the tax regime of the importing country, the information provided here allows customs offices to decide if and what duties/taxes must be paid on cargo.

It shows the people at customs that you have a thorough understanding of what is on your truck, and that someone has carefully gone through and curated its contents.

Valuation should be a serious consideration of the value of the items and should never be given as "£0". Some items can be valued individually based on the commercial price of the same or similar item, some can be valued by weight - eg. used clothing/blankets can typically be given a value of €1/kg. As long as you can demonstrate a reasonable method of valuation then these should be considered valid.

This link outlines the various methods that customs uses to calculate value:

https://www.wto.org/english/tratop_e/cusval_e/cusval_info_e.htm#:~:text=The%206%C2%A0Methods.Fall%2Dback%20method

Country of origin/Origin of goods is where each of the items you are declaring were manufactured. Information for bought/packaged goods is simple enough to find but other items (used clothes etc) may be more difficult. For items where a country of origin is not readily available a best guess of the modal average should be made - if 70% of the second hand clothes were produced in China, this should be given as the origin for these items.

This is a link which provides further information on rules of origin:

https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/rules-origin_en

Packing list

A packing list differs from the invoice as it is information for the trucker/carrier and not for customs. It is the physical details of the cargo that is being carried with the dimensions and information of what is going on the truck:

- Item description for each pallet/carton
- Item counts on each pallet/carton
- Weights of each pallet/carton
- Volume of each pallet/carton
- Total weight of all pallets/cartons
- Total volume of all pallets/cartons
- Pick-up location
- Delivery location

Keeping information on averages (how much of an item fits into a box for example) can be really useful if you intend to do further shipments or are even working on one big shipment - that way you do not need to count the number of items each time.

Tax and duties exemption for aid/relief goods

If your donations or bulk bought supplies are for humanitarian aid purposes and will be given out for free, then they are exempt from any customs clearance costs, including taxes, tariffs, and customs charges in the EU - outlined in [EC regulation 1186/2009](#) (Article 61). There are several steps that you will need to follow to claim tax and duties exemption on aid and relief goods. Some are compulsory and some are simply extra layers that raise the level of proof.

The key wording applies tax exemptions to: **items donated free of charge for philanthropic purposes, distributed to those in need and/or for the functions of a charitable organisation.**

PLEASE NOTE: This is also the area where we have encountered the greatest level of variation between different EU customs regimes on what information is required - do not assume that a process that worked in one country can be replicated exactly in another.

To prove that items are being donated free of charge, a **donation agreement** is needed. This is a declaration saying that the goods are intended to be donated free of charge, to people in need, and is signed (and, if possible, stamped) by both the exporter and importer. On the donation agreement, include types of items and quantities, the exporter and importer's names, registered addresses, EORI numbers and the departure date.

The importer of record for the goods must also "be registered with the competent authorities" to receive tax exemption on imports. The process to **register as a humanitarian aid organisation** is different in each country and can take considerable time. The "competent authorities" also differ from country to country, sometimes it is the business registry, sometimes the customs authority - the type of registration can also differ. All forms of registration numbers etc should be included in invoice - if additional documents are provided that prove that the importer qualifies for tax exempt status on imports, these should be included with the invoice and whatever other documents that you provide to whomever makes the customs declaration.

If you ship aid without investigating this process for your specific destination, you should expect additional charges resulting from customs clearance.

This part of the guide explains what the procedure for **France** is:

The link to the French process is available here:

<https://www.douane.gouv.fr/demarche/organisme-caractere-charitable-et-philanthropique>.

To briefly explain the procedure, after a humanitarian aid organisation is registered with the French customs authority, they receive a certificate to prove they are a humanitarian aid organisation at customs, and two forms. Each time that aid is commercially shipped to this organisation, these two forms need to be filled out and completed, and sent off along with the certificate to the French customs office, available at dg-fid2@douane.finances.gouv.fr. The two forms need to be stamped and returned to you before you can proceed with the importation, otherwise your aid will see a tax duty.

These two links provide further information on taxes for humanitarian aid:

<https://www.revenue.ie/en/customs-traders-and-agents/relief-from-customs-duty-and-vat/importation-of-goods-for-charitable-and-humanitarian-organisations/index.aspx>

<https://www.revenue.ie/en/tax-professionals/tdm/customs/reliefs/permanent-relief-from-payment-of-import-charges.pdf> (p. 28 onwards)

Customs Agents/Brokers

Customs agents (also known as brokers) are operators who specialise in obtaining customs clearance for exports/imports wherever they operate. Using one adds a cost to the process but can significantly reduce the overall risks and processes that you deal with when obtaining customs clearance. Often freight forwarding companies will have their own network of these

agents and their services will be included in the cost of shipment but it is worth considering should you operate through a different route.

I'm confused - what order should I do things in?

There's a lot of information to digest, and many new procedures and processes. It's understandable to be confused! Here's a list of the timeline of what you should do:

1. Start off by packaging your donations, keeping a track of what is in each box, and how much. We suggest keeping only one type of item in a box to make completing the Packing List/Commercial Invoice easier.
2. Complete the Packing List/Commercial Invoice, using data from the first step. Measure and weigh your boxes, estimate a value for your aid, and then find the correct HS Codes.
3. Establish who will import the aid. Put down their details as a "consignee". Put down your/your organisation's details as a "shipper/consignor". If a 3rd party is involved in the transport, put their details in as an "organiser".
4. If shipping to France through Calais, email the packing list, the certificate that the importer is a humanitarian aid organisation, the 2 documents from French customs, and a donation agreement in French and English to douanescalais@destock-fcl.com copying in controle-bp-calais@douane.finances.gouv.fr
 - o If shipping via another port in France, then the first email should be addressed to the correct port

In the case of another eu country, work on establishing an understanding of the relevant import processes

5. Once your proof has been received and approved (this takes up to a week typically) you can move your goods
6. At the customs border, make sure your carrier has copies of everything that you submitted to French customs, as well as the proof that your aid is tax exempt, from the previous step

How do I post donations?

If you are planning on posting donations into the EU, you do not need to register for an EORI number. However, you have to fill in a customs declaration form. The Post Office (<https://www.postoffice.co.uk/brexit>) has all the necessary information on how to pass through customs. As you will be posting humanitarian aid, it is also a good idea to include a **donation letter** (minus the EORI numbers). Attach your donation letter to the outside of the parcel and mark it 'Customs Documents.' You can also write the following on the parcel itself "Goods for Charitable Purposes: Exemption from import charges claimed".

What goods can I send, and what can't I send?

Non-Food Items (NFIs) are still absolutely ok to move across the border. Many other products, especially food and drink, are a bit more complicated. Most customs brokers won't work with food items, as they see it as too risky and too much work in order to clear customs. Until this

has been resolved we suggest looking at alternative methods on how to keep the food supply open.

For the following types of aid, see the relevant links for updated information.

Plants/plant based products.

<https://www.gov.uk/guidance/export-plants-seeds-bulbs-and-wood-special-rules>

Meat/cheese/gelatine/other animal based products (Products Of Animal Origin, POAO).

<https://www.gov.uk/guidance/export-food-and-agricultural-products-special-rules>

Drugs/Medicine.

Note: Over the counter medication and controlled substances can be transported for personal use, they cannot be donated.

<https://www.gov.uk/guidance/export-drugs-and-medicines-special-rules>

For any other donation, if you are planning on moving something across the border and don't know whether it is regulated, refer to this link <https://www.gov.uk/export-goods>

Get in touch!

This guide was produced by [Distribute Aid](#). We welcome any comments or feedback, and we would also love to hear from you if you have successfully shipped aid into the EU.

We are available at hello@distributeaid.org



This guide is open content- share & remix it!

[Brexit - Moving Humanitarian Aid Between the UK and the EU](#) by

[Distribute Aid](#) is licensed under [CC BY-SA 4.0](#)

