

# Export Documentation

Business Information Factsheet

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## Introduction

The documentation required when sending goods to a customer overseas can seem complicated to a new exporter. However, with the harmonisation of international trade documentation and standard terms, and the wide range of help and advice available, the process of dealing with documentation has become easier and more efficient. But it remains vital to get export documentation right, as this is the only way to ensure that goods reach their destination on time and that the exporter receives payment.

This factsheet explains the various documents required when exporting goods overseas. It also provides sources of further information about export documentation.

Export documentation is complex and this factsheet is intended as a starting point only. Professional advice about the correct documentation should always be sought when necessary.

## Types of export documentation

Export documentation is used for a number of reasons:

- To reduce delays in shipment and delivery.
- To describe cargo.
- To gain customs clearance.
- To indicate the ownership of goods for collection purposes.
- To obtain payment.

The United Nations Layout Key for Trade Documents provides a standard layout for export paperwork. The standard layout means the same piece of information is in the same place on all documents. This makes the completion, checking and comparison of related documents much easier, as does the use of standard trade terms - known as Incoterms - that are commonly used in international trade.

Most export documentation falls into one of the following categories:

- Commercial documents.
- Official documents.
- Transport documents.

- Insurance documents.

## Commercial documents

Commercial documents include:

- **Commercial invoice.** A commercial invoice is a bill the exporter prepares for the goods they are exporting. It acts as a basis for the assessment of any import duty the overseas buyer may have to pay, and is used as evidence of the value of goods in the event of an insurance claim. In some cases, it also forms a contract of sale. The invoice describes the goods and must be completed according to the requirements of the customs authorities in the country to which the goods are being exported.
- **Pro forma invoice.** This refers to an invoice sent in advance of a shipment. This may be needed if an overseas customer has to obtain an allocation of foreign currency or an import licence prior to dispatching the goods. Pro forma invoices can also be used to send commercial samples and other free-of-charge consignments.
- **Export Cargo Shipping Instruction (ECSI).** This is the instruction from an exporter to a freight forwarder or carrier, setting out the terms and conditions for the movement of goods and stating who is responsible for what happens to the goods during each stage of the process.

## Official documents

There are various official documents to be aware of:

- **Single Administrative Document (SAD).** This is an official document used for exports and imports passing between the European Union (EU) and third-party (ie non-EU) countries, including the UK. It is also used for the movement of non-EU goods within the EU. Go to [https://ec.europa.eu/taxation\\_customs/business/customs-procedures/general-overview/single-administrative-document-sad\\_en](https://ec.europa.eu/taxation_customs/business/customs-procedures/general-overview/single-administrative-document-sad_en) for further information.
- **Export licences.** These are required under the Export of Goods (Control) Orders for certain products to be exported legally, for example, certain drugs, chemicals, antiques, military-related items, high-tech industrial goods and scientific instruments. It is the exporter's responsibility to find out whether their goods require an export licence and to obtain one if necessary. Guidance about which products may require an export licence is available at [www.gov.uk/export-goods](http://www.gov.uk/export-goods). Arts Council England ([www.artscouncil.org.uk/export-controls/export-licensing](http://www.artscouncil.org.uk/export-controls/export-licensing)) provides information about export licences for antiques and works of art.
- **Certificates of Origin (CO).** These provide evidence that goods have been obtained, produced, manufactured or processed in a particular country, and are required in some countries when goods are imported.
- **Movement certificates.** These are required when goods are being exported from the EU to a country covered by EU trade agreements. These certificates ensure preferential tariff treatment.

- **Health certificates.** Often required for food, livestock, agricultural and horticultural products, these certificates are issued by a state-appointed veterinary inspector or health board. In the UK, this is managed by the Department for Environment, Food & Rural Affairs (Defra, [www.gov.uk/government/collections/guidance-on-exporting-live-animals-or-animal-products](http://www.gov.uk/government/collections/guidance-on-exporting-live-animals-or-animal-products)).
- **Clean Report of Findings (Pre-Shipment Inspection Certificate).** These may be required by the governments of certain importing countries, usually developing countries where foreign currency is restricted, and where priority may be given to medical supplies, food and other essential goods. The report is issued by an independent inspection house, appointed to check that the goods being shipped are those on the pro forma invoice and that they conform to quality, price and quantity requirements. Checks are also made once shipment is complete.
- **Import licences and special requirements.** Individual countries have their own very specific documentary requirements. Many require import licences for certain items, and some for all types of goods. Others prohibit certain goods entirely. Although it is normally the overseas buyer's responsibility to comply with import licensing requirements, it makes sense for the exporter to confirm that they are doing so.

## Transport documents

Transportation documents commonly required include:

- **Bill of lading.** This is issued and signed by the exporter's carrier once the goods being exported have been placed in their care. It serves as evidence of a contract between the exporter or the overseas customer and a carrier to ship the goods. It also acts as a receipt for goods. It may describe the condition of the goods when transferred to the carrier and serves as a document of title, indicating the person or business that has the right to possess the goods.
- **Sea Waybill.** This is a contract between a sea carrier and an exporter to carry goods by sea. It is needed by the importer to take possession of the goods. Although similar to a bill of lading, it does not include information indicating the person or business that has the right to possess the goods and does not transfer title in the goods.
- **Air Waybill.** This is a receipt issued by an airline when goods are received for carriage, which travels with the goods. It is similar to a bill of lading, but cannot serve as a document of title.
- **CMR/CIM.** The CMR (Convention on the Contract for the International Carriage of Goods by Road) accompanies goods dispatched by road. The CIM (Convention concerning International Carriage of Goods by Rail) accompanies goods dispatched by rail. Neither transfer title in the goods, but both function as receipts and evidence of the contract of carriage.
- **Packing list.** This itemises everything that is contained in a shipment and provides information about how the goods have been packed, including the weight and dimensions of each package. It is used to ensure that goods are transported safely and securely and for the purposes of clearing consignments for entry into a country. For more information, go to [www.export.org.uk/page/PackingListTemplate](http://www.export.org.uk/page/PackingListTemplate).

- **Dangerous Goods Note (DGN).** This is required when shipping hazardous or potentially hazardous goods. The exporter must provide the shipping or freight carrier with full details of the goods, including the official class of danger to which they belong. Exporters should also be aware of packaging and labelling requirements for hazardous cargoes. For air transport, the International Air Transport Association (IATA) Dangerous Goods Declaration should be used. Go to [www.iata.org/whatwedo/cargo/dgr/Pages/index.aspx](http://www.iata.org/whatwedo/cargo/dgr/Pages/index.aspx) for further information.
- **Standard Shipping Note (SSN).** This is used when shipping non-hazardous goods. It is usually completed by the exporter and it provides anyone that receives the goods, such as a port authority or container base, with the information necessary to handle them. For more information, go to [www.gov.uk/government/publications/standard-shipping-note](http://www.gov.uk/government/publications/standard-shipping-note).
- **ATA (Temporary Admission) Carnets.** These are particularly useful when exporters are taking goods through a number of countries, for example to a trade fair, but will bring them back to the UK. Carnets are issued by selected chambers of commerce on payment of a fee and they serve as a passport for the goods. Export and import restrictions, including licence requirements, must still be observed under the Carnet system. The maximum period of validity of Carnets is one year, but they can be used a number of times during that period.
- **Certificate of insurance.** A certificate is issued by the insurance company or underwriters to certify that cover has been arranged for the goods being exported. It should detail the degree of protection and list the policy number and all relevant details - dates, destination, transport method, route, description of the cargo and the value for which it is insured.

## Sources of information about export documentation

- Government guidance about how to move goods from the UK to international destinations, including the EU, is available at [www.gov.uk/topic/business-tax/import-export](http://www.gov.uk/topic/business-tax/import-export).
- The Department for Business and Trade (DBT) provides a wide range of resources and advice for new exporters at [www.great.gov.uk](http://www.great.gov.uk).
- ChamberCustoms is a customs clearance, training and consultancy service provided by the British Chambers of Commerce. For more information, go to [www.britishchambers.org.uk/chambercustoms](http://www.britishchambers.org.uk/chambercustoms).
- Local chambers of commerce in the UK also provide a range of support for exporters, including export documentation and customs declaration services. Go to [www.britishchambers.org.uk/page/join-a-chamber](http://www.britishchambers.org.uk/page/join-a-chamber) to find a local chamber.
- The British Exporters Association (BExA, [www.bexa.co.uk](http://www.bexa.co.uk)) is an independent national trade association representing the interests of exporters and export support services. It provides free guides and other resources for exporters.
- The Chartered Institute of Export & International Trade ([www.export.org.uk](http://www.export.org.uk)) is a membership organisation representing UK exporters and importers. It provides training courses and events for exporters, as well as a range of export consultancy services.

- The DBT Export Control Joint Unit administers the UK's system of export controls and licensing for military and dual-use items. It can provide information about whether a particular product is exportable only under licence and how to obtain the relevant licence. Go to [www.gov.uk/government/organisations/export-control-organisation](http://www.gov.uk/government/organisations/export-control-organisation) for more guidance.
- Freight forwarders and documentation specialists can offer a range of services covering the physical shipping of goods for export, usually including packing and documentation. The British International Freight Association (BIFA, [www.bifa.org](http://www.bifa.org)) can help exporters contact freight forwarders and specialists.

## Related factsheets

BIF184 Incoterms 2020

BIF225 Getting Paid by Overseas Trade Customers

BIF235 Government Support for Exporters

BIF238 Export Market Entry Strategies

BIF396 Choosing and Using a Freight Forwarder

BIF557 Moving Goods Between Great Britain and the EU

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