Shipping Documentation

A commercial invoice is generally required for exports other than [documents](http://fedex.com/international/document-overview/shipment-contents.html). It represents a complete record of the transaction between exporter and importer includes:

* Destination port of entry.
* Time, origin of shipment
* Names of shipper and receiver
* Detailed description: item name, grade, marking, Harmonized Tariff Schedule number, country of origin
* Quantity and value
* Type of export
* Reason for export
* Export control summary (No License Required, EAR exception, ITAR exemption, or license)
* Destination Control Statement

When the transaction is not a sale (e.g., samples, gifts), a proforma invoice may be required instead (varies by destination country). It is very similar to a commercial invoice — its primary role is for the exporter to advise the importer in advance of a potential future export.

A shipment valued under $2500 that does not require an export license or that has an exception from export license does not have to be entered in the Automated Export System. An invoice may not be necessary but is still good practice. There is no mandated form. There is further information on the required documentation [here](https://www.trade.gov/documents-export-transaction).

**Valuation**

Valuation is the selling price or Fair Market Value if no money is changing hands.

Noncommercial samples for research material can be valued as “Samples with no commercial value; value for Customs purposes only: $xxxx” with a nominal value.

The United Nations Educational, Scientific and Cultural Organization's [Agreement on the Importation of Educational Scientific and Cultural Materials](http://portal.unesco.org/en/ev.php-URL_ID%3D12074%26URL_DO%3DDO_PRINTPAGE%26URL_SECTION%3D201.html) provides for duty-free import of books, publications, and educational, scientific and cultural materials, including scientific instruments or apparatus for non-commercial use. This will be reflected in each country's import duty schedule, and may require advance approval and special labeling, as in Irish Tax and Customs' [Relief from Customs Duty on the Importation of Educational, Scientific and Cultural Materials](https://www.revenue.ie/en/customs-traders-and-agents/relief-from-customs-duty-and-vat/importation-of-educational-scientific-and-cultural-materials/index.aspx).

More information is available in the [Customs Valuation Encyclopedia](https://www.cbp.gov/sites/default/files/assets/documents/2016-Jul/Valuation%20Encyclopedia%20Dec%202015%20final.pdf).

**Destination Control Statement**

The commercial or proforma invoice and air waybill for all EAR exports must include at a minimum the following Destination Control Statement unless the items are EAR99 or are being exported under license exception BAG or GFT:

* "These commodities, technology, or software were exported from the United States in accordance with the Export Administration Regulations. Diversion contrary to U.S. law prohibited."

There may be reduced documentation requirements for shipments that do not require an Automated Export System (AES) record for the following reasons:

* Subject to EAR (not ITAR)
* No license required, or EAR exception used
* Not shipping to Cuba, Iran, North Korea, Sudan, or Syria
* Not shipping through Canada to third destination that would require a license if shipped directly
* Value under $2,500 per Schedule B/HTS number