

# CUSTOMS procedures

## CUSTOMS AND EXCISE CONCEPTS

### SIZES AND WEIGHTS

**Documentation:** Documentation is any document weighing no more than 5 kg ( Gibraltar 2 kg) and which has not been printed, such as ID cards, passports, printed forms, company accounts, plans, deeds, etc.

**Parcels:** Parcels are documents weighing more than 5 kg (Gibraltar 2 kg), documents weighing 5 kg or less (Gibraltar 2 kg) which have been printed, such as empty forms, brochures, catalogues, posters, business cards, books, etc. (in these cases the invoice for printing them should be provided) as well as any type of sample..

The following documentation is required for shipments to the Canary Islands, Ceuta, Melilla, Andorra, and Gibraltar:

### NON-COMMERCIAL SHIPMENTS\*

**Original sales invoice and 1 copy** showing the following information:

- Details of the exporter, consignee (name, full address, National ID/Tax ID number).
- Detailed description of the goods.
- Value of the goods for statistical purposes (always greater than €0).

### COMMERCIAL/PRIVATE SHIPMENTS\*

**Original sales invoice and 1 copy** showing the following information:

#### Commercial shipments:

- Name, full address, National ID/Tax ID No. and EORI with the name of the holder, both of the Sender and of the Consignee.
- Detailed description of the goods.
- Unit values and total value.
- Statistical units of the goods.
- Number of packages, gross and net weight.
- Terms and conditions of the exporter.

#### Private shipments:

- Sworn declaration stating: Name, address, National ID No. of both sender and consignee (a photocopy of this document is required for the sender) a detailed description of the goods, and their value for statistical purposes (always greater than €0).

For each export service to any of these destinations, it is necessary for the company or individual to attach a clearance authorisation and/or representation, a model of which will be provided by your franchise office (unless the client provides a Global Dispatch authorisation).

\* All invoices must contain an original stamp and/or signature.

## CANARY ISLANDS

### Shipments Mainland Spain-Canary Islands

Summary of the cost of customs and excise procedures:

SHIPMENTS MAINLAND CANARY ISLANDS	Origin	Destination	
	Mainland Customs +	Canary Islands Customs +	Taxes
<b>HIGH VALUE</b>	€18	€18	I.G.I.C. / R.M. / A.I.E.M.
Value of goods over €150 or weight over 40 kg			
<b>LOW VALUE</b>	€0	€18 <sup>(*)</sup>	A.I.E.M.

Value of goods between €0.01 to €150 or weight equal to or less than 40 kg or less

- Mainland Customs will be paid by the sender, unless previously authorized by the client.
- Canary Islands Customs will be paid by the consignee, unless previously authorised by the client.

**Taxes:** In compliance with the regulations of the Canary Islands, all goods transported to the archipelago will be subject to I.G.I.C., A.I.E.M. and R.M. taxes, payable by the consignee. In case of payment at origin, this shall be made via an advance payment with a minimum commission of 3%..

(\*) Only imports of goods with a value over €0.01 which are subject to AIEM tax will be processed by customs. These are included in Annex I of the Canary Islands Autonomous Community Law (4/2014).

Imports of goods whose unit value does not exceed €150 and are in the same summary declaration together with other imports to the same importer whose overall value add up to €150 or more, are subject to IGIC/RM, will therefore all be subject to tax and require customs processing.

### Shipments Canary Islands-Mainland

SHIPMENTS CANARY ISLANDS-MAINLAND	Origin	Destination	
	Canary Islands Customs +	Mainland Customs +	Taxes
<b>HIGH VALUE</b>	€18	€7.21	V.A.T.
Value of goods equal to or greater than €150 or weight greater than 40 kg			
<b>LOW VALUE</b>	€0	€7.21	V.A.T.

Value of goods between €0.01 to €150 or weight equal to or less than 40 kg

- V.A.T. will vary according to the value and type of goods.

**Taxes:** For shipments where the amount of tax exceeds €1,000, an advance commission of 3% of the value of the tax will be charged.

## CEUTA AND MELILLA

The corresponding tax will be applied, depending on the type of goods and their value (surcharge to be paid by the consignee).

SHIPMENTS MAINLAND-CEUTA	Origin	Destination	
	Mainland Customs +	Ceuta Customs +	Taxes
<b>24 and 48 HOURS HIGH and LOW VALUE</b>	€18	€0*	Local taxes/Import duties

SHIPMENTS MAINLAND-MELILLA	Origin	Destination	
	Mainland Customs +	Melilla Customs +	Taxes
<b>24 HOURS HIGH and LOW VALUE</b>	€18	€20	Local taxes/Import duties
<b>48 HOURS HIGH and LOW VALUE</b>	€18	€0*	Local taxes/Import duties

\* In all cases, if the invoice is not Spanish, customs Ceuta/Melilla €20. Goods from Ceuta or Melilla: check with your **NACEX** franchise office.

SHIPMENTS CEUTA-MAINLAND	Origin	Destination	
	Ceuta Customs +	Mainland Customs +	Taxes
<b>24 and 48 HOURS HIGH and LOW VALUE</b>	€18	€20	V.A.T./Duty

SHIPMENTS MELILLA-MAINLAND	Origin	Destination	
	Melilla Customs +	Mainland Customs +	Taxes
<b>24 and 48 HOURS HIGH and LOW VALUE</b>	€18	€20*	V.A.T./Duty

\* If the connection is by air, Mainland Customs €7.21.

## ANDORRA

### Shipments Mainland-Andorra

At Andorran customs, the freight forwarder will issue a new dispatch that will vary depending on the value of the goods. Check with your franchise office. In the event that the costs are charged at Origin, a 3% financing charge is levied on the sum of the taxes and the forwarder's customs handling.

SHIPMENTS MAINLAND ANDORRA	Spanish Customs +		Andorra Handling +	Andorra Customs +	Taxes
	€20	€15.05	Freight forwarder	IMI	

### Shipments Andorra-Mainland

At Andorran customs, the freight forwarder will issue a dispatch note that will vary depending on the value of the goods. Check with your franchise office.

SHIPMENTS ANDORRA MAINLAND	Customs Andorra +		Andorra Handling +	Spanish Customs +	Taxes
	Freight forwarder*	€15.05	3,5% value of the goods (Minimum €8.50)	V.A.T.	

\* If the value of the goods exceeds €600.

## GIBRALTAR

Surcharge for delivery of documents, €18.

For shipments of samples a surcharge of €30 will be applied for Spanish customs clearance.