

# Information Customs Clearance: Import

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## Import Customs Clearance

Import refers to the **entry of goods from third countries** as well as their **declaration under the customs procedure** for release for free circulation. Customs formalities include the **calculation and payment or booking of import duties** (customs duties, import VAT and, where applicable, excise duties), the **application of trade policy measures** (prohibitions/restrictions) and compliance with the provisions of the **Union Customs Code (UCC)**.

### Your benefits at a glance

Use of professional customs services with specialist expertise to ensure fast and correct customs clearance, including:

- Reduction of duty and compliance risks
- Transparent calculation of duties and costs (tariff classification, origin, customs value)
- Optimisation options such as preferential origin, special procedures or deferment of duties (where possible)

### Typical areas of application

- Imports from third countries into the EU (standard case)
- Special import scenarios: inward processing, returned goods, repairs/returns, samples or exhibition goods (depending on the procedure)

### Checklist: required information & documents

- **Commercial invoice:** must include precise description of goods, value of goods, Incoterms and country of origin
- **Packing list:** detailed list of packages, weights, contents and – where relevant – serial numbers
- **Transport documents:** CIM consignment note, bill of lading, CMR consignment note or airway bill
- **Commodity code (HS/CN)** – if not available: technical specifications, photos or data sheet
- **Proof of origin:** preferential documents if required (to verify origin), EORI number, consignee and/or customs account details, as well as any required authorisations (dual-use, dangerous goods, etc.)

### Practical tips (for smooth processing)

- Clarify tariff codes and product data in advance (ideally per material master/item)
- Prepare invoices in a “customs-compliant” manner: clear product description, quantities, prices, Incoterms and country of origin
- Apply preferential rules only if reliable supporting documentation is available
- Check prohibitions and restrictions at an early stage (product compliance)
- Clearly define roles: Who is the importer and/or declarant? Who bears the duties? (Incoterms/contract)

### Any questions?

For technical clarification, the customs specialists of the Rail Cargo Group will be happy to assist you.

[Here](#) you can find your contact persons.