



SELLING IN THE EU & UK

HOW TO BE COMPLIANT

Requirements for e-commerce business aiming to expand internationally with ease while staying compliant.

GUIDE

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SELLING IN THE EU - HOW TO BE COMPLIANT

COMPANY COMPLIANCE

- Register for a VAT and an EU EORI number: These are essential for businesses importing into and storing in the EU.
- All non-EU businesses need fiscal representation



Get in contact with
our partner **TecEx**
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GENERAL PRODUCT COMPLIANCE

- Depending on your products (food, electronics, toys), you might need authorized representatives
- Plan ahead: Research all the necessary documentation and procedures before your first EU shipment

COSMETICS

- A local representative is required
- A **PIF** (product information file) is required for each cosmetic product. This can include safety assessments, testing reports, etc.
- Products must be registered in the **Cosmetic Products Notification Portal (CPNP)** before being placed on the market
- Ensure that no ingredient is restricted or prohibited
- Labels should include list of ingredients, instructions for use, responsible person's details, warnings, a best before date, etc.
- **GMP (Good Manufacturing Practices)** adherence are necessary

SUPPLEMENTS

- A FBO (Food Business Operator) is necessary
- GMP (Good Manufacturing Practices) certification is required
- HACCP certification – risk analysis for safety purposes
- Ensure that no ingredient is restricted or prohibited
- Labelling should include Country of Origin, warning labels, manufacturer's information, safety instructions, allergens, etc.

CONSUMER ELECTRONICS

- Must comply with the **EU's RoHS Directive** (Restriction of Hazardous Substances) and **WEEE Directive** (Waste Electrical and Electronic Equipment)
- The Low Voltage Directive and EMC regulations can come into play, depending on voltage range and electromagnetic interference, respectively
- CE marking is required, and importers must ensure products do not contain restricted substances

TOYS

- Must comply with the **EU toy safety** directives and regulations
- There are EN (European Norm) standards that the toy must comply with i.e. flammability requirements
- An Authorised Representative is necessary to place children's toys on the EU market
- CE marking is required, and products must undergo safety assessments to ensure they are safe for children



SELLING IN THE EU - HOW TO BE COMPLIANT

PREPARATION

WHAT YOU NEED TO PREPARE:

- **Commercial Invoice, Packing List, Proof of origin** (for preferential duty rates), **Product safety certificates** (for certain goods), Additional documents depending on the specific product category
- **Customs Declaration:** Electronically submit a customs declaration with detailed shipment information
- **Customs compliance and Duty and Tax Calculation:** Determining the correct duties, VAT (Value Added Tax), and other applicable taxes involves analyzing the HS code (Harmonized System code)
- **FBO** requirements are different in the UK and EU. An FBO per region will be required for products marketed in both regions. This may affect labeling requirements

CUSTOMS

- Partner with an **Importer of Record:** Even with registrations, this is necessary for importing goods
- **Electronically pre-lodge your customs declaration:** Many European countries allow you to submit your customs declaration before your goods arrive electronically. This can help speed up the clearance process
- **Pay import VAT:** 19% of the import value (typically the selling price) is due upon arrival but can be reclaimed later
- For **supplements a premarket notification** is necessary to inform the relevant authority of the supplement entering the market
- Make sure that all your products have the necessary EU or UK certificates. You can find a detailed list under Product Compliance (on page 2)
- **Classify your goods accurately:** European customs authorities use a harmonized system for classifying goods. Classifying your goods incorrectly can result in delays and additional fees. Familiarize yourself with your products' Harmonized System (HS) codes.
- **Avoid Incomplete or inaccurate documentation:** Ensure you have all documents such as commercial invoices, packing lists, certificates of origin, and permits to avoid delays or denial of entry

INCOTERMS

Incoterms simplify international trade by defining **11 standardized terms** that clarify delivery points, risk transfer, and cost allocation in sales contracts, specifying where seller responsibilities end and buyer responsibilities begin. Among the Incoterms, two are particularly relevant:

- **DAP (Delivered at Place):** The seller delivers goods to a specified location in the destination country, covering export clearance and transportation. The buyer handles import clearance, duties, taxes, unloading, and onward transportation.
- **DDP (Delivered Duty Paid):** The seller delivers goods to the buyer's premises, covering all costs and risks including import clearance, duties, taxes, and transportation. The buyer only unloads the goods.



SELLING IN GERMANY

HOW TO BE COMPLIANT

COMPANY COMPLIANCE

GENERAL COMMENT ABOUT SELLING TO GERMANY:

- Obtain VAT registration and an EU EORI number: These are essential for businesses importing into and storing in Germany
- Be aware that Germany has stricter rules for electronic as well as food products
- Consider to comply with the requirements and tips provided for EU-wide selling on page 2

COMPANY:

- Register for a German **VAT number and an EU EORI number**: These are essential for businesses importing into and storing in Germany
- Average time VAT ID: 12 weeks / EORI Number: 1-4 weeks
- File tax reports regularly: The frequency depends on the payable (when over 7.500€ monthly when under 7.500€ quarterly). An annual return is always mandatory

PRODUCT COMPLIANCE

PRODUCT

- Depending on your products (food, electronics, toys), you might need **authorized local representatives**
- CE markings: Might be required for certain product types entering the European Union e.g. electronics, toys and medical devices
- For dangerous goods & hazardous products you need to translate your **MDAS sheets** into German

PACKAGING

- License all sales packaging with **dual system**
- Register at **LUCID** and obtain your registration number
- Licensing and registering your packaging is mandatory from the first package put into circulation
- Report the packaging quantities annually to [ZSVR](#)
- Register [here](#) with our partner Lizenzero and use the code BYRD10 to get an extra 10% Discount

CUSTOMS

- Partner with an **Importer of Record**: Even with registrations, this is necessary for importing goods
- Electronically **pre-lodge your customs declaration**: Many European countries allow you to submit your customs declaration before your goods arrive electronically. This can help speed up the clearance process
- Pay import VAT: 19% of the import value (typically the selling price) is due upon arrival but can be reclaimed later.
- Classify your goods accurately: Duties depend on this and are not refundable
- Customs Clearance: Usually takes 2-3 days on average



SELLING IN FRANCE

HOW TO BE COMPLIANT

COMPANY COMPLIANCE

COMPANY

- **Obtain VAT registration and an EU EORI number:** These are essential for businesses importing into and storing in France
- Average Time VAT ID 10 weeks
- Average Time EORI Number: 1-4 weeks
- File tax reports regularly: The frequency depends on the payable (when over 4.000€ monthly when under 4.000€ quarterly). An annual return is always mandatory
- Please refer to the general guidelines on Page 2

PACKAGING

- All **domestic and foreign sales packaging must be licensed**. Licensing costs are based on consumer units
 - e.g. a box of 100 screws = 100 units
 - Small producers (up to 10,000 units/year) pay a flat fee
 - For 500,000+ units/year, detailed reporting by material is required
- **ECO fees** may reduce costs for sustainable packaging
- Retailers must label packaging with the **Triman logo** and separation instructions
- Register [here](#) and use the code BYRD10 to get an extra 10% Discount

CUSTOMS

- Customs clearance usually takes 2-5 days on average
- Partner with an **Importer of Record**: This is crucial for importing goods into France
- Pay and reclaim import VAT: 20% of the import value (typically the selling price) is due but can be recovered later
- Classify your goods accurately: Duties depend on this classification and are not refundable

PRODUCT COMPLIANCE

PRODUCT

- Please refer to the general guidelines on Page 3



SELLING IN THE NETHERLANDS

HOW TO BE COMPLIANT

COMPANY COMPLIANCE

COMPANY

- Obtain **VAT registration and an EU EORI number**: These are essential for businesses importing into and storing in Netherlands
- Important: Representation is required for Article 23 *
- Average time VAT ID: 6 weeks
- Average time for EORI Number: 1-4 weeks
- File tax reports quarterly: Unless, VAT payable exceeds EUR 15,000 annually. Additionally an annual report is mandatory

PRODUCT COMPLIANCE

PRODUCT

- Appoint **specialized representatives**: Designate authorized representatives for each product category you plan to sell
- Please refer to the general guidelines on Page 3

PACKAGING

- All **domestic and foreign sales packaging must be licensed**. Licensing costs are based on consumer units
- e.g. a box of 100 screws = 100 units
- Small producers (up to 10,000 units/year) pay a flat fee
- For 500,000+ units/year, detailed reporting by material is required
- **ECO fees** may reduce costs for sustainable packaging
- Retailers must label packaging with the **Triman logo** and separation instructions
- Register [here](#) and use the code BYRD10 to get an extra 10% Discount

CUSTOMS

- Customs clearance time usually takes 1-2 days
- Be mindful of VAT: Be aware of the 21% Value Added Tax (VAT) applied to imports, which is (when done correctly) reclaimable upon import
- Please refer to the general guidelines on Page 3

* The Article 23 VAT deferment scheme in the Netherlands allows businesses to defer the payment of import VAT on goods imported into the country. This scheme is designed to assist businesses with cash flow management by postponing the VAT settlement to the Dutch tax authorities. Here's how the NL Article 23 VAT deferment scheme typically operates:

Approval Process: Businesses must apply for approval to use the Article 23 VAT deferment scheme through the Dutch tax authorities. Approval is subject to certain criteria, including financial stability, compliance history and a holding deposit.

VAT Deferral License: Once approved, businesses are granted a VAT deferral license by the Dutch tax authorities. This license allows businesses to defer the payment of import VAT on goods imported into the Netherlands.



SELLING IN SPAIN

HOW TO BE COMPLIANT

COMPANY COMPLIANCE

COMPANY

- Obtain **VAT registration and an EU EORI number**: These are essential for businesses importing into and storing in Spain
- Average Time VAT ID registration 6 weeks
- EORI Number registration: 1-4 weeks
- File tax reports quarterly: Unless annual turnover exceeds EUR 6,010,121.04 or you are registered under the Monthly Refund Regime (REDEME), then monthly. Additionally, an annual report is mandatory
- Please refer to the general guidelines on Page 3

PRODUCT

PRODUCT

- Please refer to the general guidelines on Page 3
- Products must comply with **EU labelling regulations**, which often require labels to be in Spanish

PACKAGING

- **Licensing** required for household packaging from the **first package** placed on the market
- If your company has a branch or tax number in Spain, registration for all packaging types is required
- Foreign companies must appoint an **authorized representative for registration and reporting**
- Costs include licensing fees, representative fees, and recycling system membership fees.
- There are **no labeling obligations**
- Register [here](#) and use the code BYRD10 to get an extra 10% Discount

CUSTOMS

- Customs clearance takes 2-5 days on average
- Commercial Invoice, Air Waybill / Bill of Lading and Packing List necessary
- Depending on the product, certain licenses/certifications will be necessary for customs clearance.
- It is NB (Notified Body) to note that customs officials have the discretion to inspect your products, in accordance with applicable regulations to your products
- For importing food an FBO (Food Business Operator - local representative) is required
- Prior Notification of the food item entering the country/for sale in the country is required



SELLING IN ITALY

HOW TO BE COMPLIANT

COMPANY

- **Obtain VAT registration and an EU EORI number:** These are essential for businesses importing into and storing in Italy.
- Average Time VAT ID 6 weeks EORI Number: 1-4 weeks
- File tax reports quarterly: Monthly only if payable exceeds 50.000€. An annual return is always mandatory.
- Please refer to the general guidelines on Page 2

PRODUCT

- Please refer to the general guidelines on Page 3

- If your company has a branch in Italy with a local VAT number and places sales packaging on the market, you must **annually license your packaging volumes**.
- An environmental **labeling obligation** requires packaging to indicate the type of material and include information on waste collection and disposal in Italian.
- All parties in the supply chain must ensure packaging is labeled appropriately.
- Register [here](#) and use the code BYRD10 to get an extra 10% Discount with our partner Lizenzero

- Customs clearance takes 2-5 days on average
- CI (Commercial Invoice), AWB/BOL (Air Waybill / Bill of lading) and PL (Packing list) necessary
- Depending on the product, certain licenses/certifications will be necessary for customs clearance
- It is NB (Notified Body) to note that customs officials have the discretion to inspect your products, in accordance with applicable regulations to your products
- For importing food an FBO (Food Business Operator - local representative) is required
- Prior Notification of the food item entering the country/for sale in the country is required



SELLING IN AUSTRIA

HOW TO BE COMPLIANT

COMPANY

- Obtain **VAT registration and an EU EORI number**: These are essential for businesses importing into and storing in Austria.
- Average Time VAT ID 6 weeks EORI Number: 1-4 weeks
- File tax reports: .The frequency depends on the payable (when over 100.000€ monthly when under 100.000€ quarterly). An annual return is always mandatory
- Please refer to the general guidelines on Page 2

PRODUCT

- Please refer to the general guidelines on Page 3

- You are obliged to **license all household packaging** placed on the market with a recycling system.
- Additionally, if your company is not based in Austria, you are obliged to appoint an **authorised representative** to fulfil your obligations.
- For annual volumes of up to 1,500 kg, the volume must be reported once a year as a flat-rate obligation. For larger volumes, you report these in tonnes on a quarterly or monthly basis.
- There is currently no labelling obligation on the packaging, but **recipients** of the goods **must be informed about compliance with the packaging licensing** – for example by a note on the delivery note.
- Register [here](#) and use the code BYRD10 to get an extra 10% Discount with our partner Lizenzero

- CI (Commercial Invoice), AWB/BOL (Air Waybill / Bill of Lading) and PL (packing list) necessary
- It is NB (Notified Body) to note that customs officials have the discretion to inspect your products, in accordance with applicable regulations to your products





SELLING IN THE UK

HOW TO BE COMPLIANT

COMPANY

- Register for a **UK VAT number and an UK EORI number**: These are essential for businesses importing into and storing in the UK
- Average time VAT ID: 14 weeks
- Average time: EORI Number: 1-4 weeks
- File tax reports quarterly: An annual return is required if using the Annual Accounting Scheme

PRODUCT

- **UKCE markings**: Might be required for certain product types entering the United Kingdom e.g. electronics, toys and medical devices
- Please refer to the general guidelines on Page 2

- Companies with an establishment, £1M+ turnover, and 25+ tonnes/year packaging must license
- Fees apply above £2M and 50 tonnes/year
- Additional costs include application and membership fees
- **No packaging labeling obligation**
- Register [here](#) and use the code BYRD10 to get an extra 10% Discount

- Partnering with an **importer of records** helps you be compliant
- Deferred Import VAT Payments: Businesses can defer the payment of import VAT on goods, improving cash flow by delaying the **VAT payment to HMRC**.
- Approval Process: Businesses must apply to the Import VAT deferment scheme through HMRC (criteria: financial stability and compliance history)
- Deferment Account: Once approved, a deferment account number is assigned to manage deferred VAT payments.

