

# customs procedures

## CUSTOMS CONCEPTS

### SIZES AND WEIGHTS

**Documentation:** Documentation is considered to be any document whose weight does not exceed 5 kg (Gibraltar 2 kg) and which has not been printed, such as national ID cards, passports, printed forms, company accounts, plans, deeds, etc.

**Parcels:** Parcels are considered to be any document over 5 kg (Gibraltar 2 kg), documentation equal to or less than 5 kg (Gibraltar 2 kg) that has 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 essential for the shipment of goods to the Canary Islands, Melilla, Andorra and Gibraltar:

### NON-COMMERCIAL SHIPMENTS \*

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

- Details of the exporter, consignee (name, full address, tax ID number or national 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** with the following information:

#### Commercial shipments:

- Name, full address, tax ID number or national ID number and EORI with the name of the holder, both of the Sender and the Recipient.
- Detailed description of the goods.
- Unit values and total value.
- Statistical units of the goods.
- Number of packages, gross and net weight.
- Exporter's conditions.

#### Private shipments:

- Sworn declaration stating: Name, address, national ID number of both the sender and the consignee (a photocopy of the sender's ID is required) detailed description of the goods and their value for statistical purposes (always greater than €0). Template available at [www.nacex.com](http://www.nacex.com).

For each export service to any of these destinations the company or individual must enclose the authorization for shipping and/or representation, the template for which is available from their franchise (unless the customer can provide Global Dispatch authorization).

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



Sworn declaration template

## CANARY ISLANDS

### Shipments Mainland Spain-Canary Islands

Summary of the cost of customs procedures:

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

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

- Mainland Customs will be paid by the sender, unless previously authorized by the customer.
- Canary Islands Customs will be paid by the recipient, unless previously authorized by the customer.

**Taxes:** In compliance with the regulations of the Canary Islands, IGIC, AIEM and RM taxes will apply to all goods shipped to the archipelago, to be paid by the recipient. If paid at source, an advance will be paid 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, for which they are all subject to tax and all require customs processing.

### Shipping Canary Islands-Mainland

SHIPMENTS CANARY ISLANDS-MAINLAND	Origin		Destination	
	Canary Islands Customs	+	Mainland Customs	Taxes
<b>HIGH VALUE</b>	<b>18 €</b>	+	<b>7,21 €</b>	VAT
Value of goods equal to or over €150 or weight over 40 kg				
<b>LOW VALUE</b>	<b>0 €</b>	+	<b>7,21 €</b>	VAT

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

- VAT it will vary depending on the value and type of goods

**Taxes:** For shipments whose tax amount exceeds €1,000, an advance fee 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 recipient).

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

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

\* In all cases, if the invoice is not Spanish, Ceuta/Melilla customs €20.

Goods from Ceuta or Melilla: check with your **NACEX** franchise.

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

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

\* If the connection is made by air, Mainland Customs 7,21 €

## ANDORRA

### Shipping 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. In the event that the expenses are charged at Origin, 3% of the sum of taxes and the Freight Forwarder's customs management costs will be charged as a financing fee.

SHIPMENTS MAINLAND ANDORRA	Customs Spanish		Management Andorra		Customs Andorra		Taxes	
	20 €	+	15,05 €	+	Freight forwarder	+	IMI	

### Shipping Andorra-Mainland

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

SHIPMENTS ANDORRA MAINLAND	Customs Andorra		Management Andorra		Customs Spanish		Taxes	
	Freight forwarder*	+	15,05 €	+	3,5% value of the goods (Minimum €8.50)	+	I.V.A.	

\* If the value of the goods exceeds 600€

## GIBRALTAR

Surcharge for delivery of documents, €18.

For shipment of samples a €30 surcharge will be applied for Spanish customs procedures.