SENDING MEDICINES ABROAD – A GUIDE FOR UK MEMBERS

MARCH 2021

Sending items abroad

When sending prescriptions to patients abroad, members now need will need to complete and attach additional paperwork to their parcels

This does not apply to customers sending items from Northern Ireland to the EU.

Letters, postcards and documents are usually exempt.

The recipient may then have to pay customs or VAT charges and a handling fee in the receiving country before they can claim the parcel. These charges will depend on the country they are sending to, the value of the item and whether it is a gift or commercial goods.

You can get more information from the HM Revenue & Customs (HMRC) website. Or call their advice line on 0300 200 3700.

What you will need to provide:

1. **A UK EORI Number**

   You will also need to have an Economic Operator Registration and Identification (EORI) number to send outside of the UK starting with GB. If you do not have an EORI number you will need to register with the HMRC. www.gov.uk/eori

2. **The importer's EORI number (only applicable if you're exporting to another business)**

3. **Sender name, address and contact details**

4. **Recipient name, address and contact details**

5. **Item details (descriptions, quantity, weight and value)**

6. **Country of origin**

The country of origin is where the goods were produced, manufactured or assembled.

7. An 8 digit HS/commodity code for all items

You will need to provide a commodity code. If you're sending more than one commodity, you will need to do this for each one.

There is a useful giuide to exporting herbal medicines on GOV.UK - https://www.gov.uk/guidance/classifying-herbal-medicines-supplements-tonics

At a headline level the relevant chapters are:

- chapter 21 - for food preparations like herbal teas or dietary supplements. Most often 2106909849
- chapter 30 - for herbal medicinal preparations for both humans and animals. Most usually for tinctures, capsules, pessaries or oils/lotions one of:

  3004 - *Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale*

Level	Description	VAT	Third country duty	Supplementary unit	Commodity code
-	**Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives**	20%	0.00 %		30 04 10 00 00
-	**Other, containing antibiotics**	20%	0.00 %		30 04 20 00 00
-	**▼ Other, containing hormones or other products of heading 2937**				
- -	Containing insulin	20%	0.00 %		30 04 31 00 00
- -	Containing corticosteroid hormones, their derivatives or structural analogues	20%	0.00 %		30 04 32 00 00
- -	Other	20%	0.00 %		30 04 39 00 00
-	**▼ Other, containing alkaloids or derivatives thereof**				
- -	Containing ephedrine or its salts	20%	0.00 %		30 04 41 00 00
- -	Containing pseudoephedrine (INN) or its salts	20%	0.00 %		30 04 42 00 00
- -	Containing norephedrine or its salts	20%	0.00 %		30 04 43 00 00
- -	Other	20%	0.00 %		30 04 49 00 00
-	**Other, containing vitamins or other products of heading 2936**	20%	0.00 %		30 04 50 00 00
-	**Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter**	20%	0.00 %		30 04 60 00 00
-	**Other**	20%	0.00 %		30 04 90 00 00

It is important to remember to select 'Open all headings' when searching the chapters to ensure that you select the appropriate code.

How to record these details:

If you are send the parcel via Royal Mail and some other providers, you may need to complete a form yourself and attach this to the outside of your parcel.

There are two types of form, depending on the value of the items sent.

- For items with a value up to £270 use customs declaration form CN22.
- For items with a value over £270 use customs declaration form CN23.

For details of how to complete these forms please click here

Some carriers and parcel sites will create the paperwork for you as part of the order. However you will still need to have each of the seven pieces of information available when you place your order.

EU VAT & Customs Duties

- Customs clearance charges and fees may be payable on items/goods (excluding personal correspondence) entering the destination country including the EU from the UK. These depend on the contents' value. You will need to decide how the recipient will pay these as the parcel won't be released until payment has been received.
- Items sent to the EU from England, Scotland and Wales are subject VAT and duties in the EU. The value of goods thresholds are detailed below
- Items valued at under €22 will remain part of the Low Value Consignment Relief (LVCR) Scheme for items sent to the EU and are not subject to VAT or duties until 1 July 2021 (subject to further extension date to be set by the EU).
- Commercial items/goods (excluding personal correspondence) sent to the EU over €22 and below €150 may be taxed at the border and may incur a customs clearance/handling fee in the receiving country.

- Commercial items/goods sent to the EU over €150 may attract VAT, customs duties and a clearance/handling fee
- The customs authorities in the destination country and the customs thresholds in place determine if charges are due on imported goods.
- The levels and thresholds of charges vary from country to country. See guidance from the European Commission.