Export Logistics and Customs

Operational Guide — Maison Voisine

French tableware, decorative objects and craftsmanship

Markets covered: India · United Arab Emirates and the Gulf · South Korea

Version 1 — August 2026

---

0. How to read this document

This guide is written for one specific situation: a French commercial intermediary, holding no stock and never taking possession of the goods, who connects French workshops with professional buyers outside the European Union, and who wants to understand the logistics and customs mechanics in depth without ever becoming a carrier, an exporter or a trader.

It replaces neither a customs broker, nor a lawyer, nor an accountant. It serves three purposes: to speak on equal terms with a freight forwarder, to spare a manufacturer a mistake that costs 20% in VAT, and to give a foreign buyer the feeling that they are dealing with someone who knows what they are doing.

Incoterms are not explained again in detail: they are assumed to be known. They appear only where they trigger a customs or tax consequence.

The questions this document answers

- Who is legally the exporter of a consignment, and why it is almost never who you think.
- Which documents exist, who issues them, who receives them, at what point, and what happens when one is missing.
- How documents move between the manufacturer, the freight forwarder, customs and the buyer — and what an intermediary may or may not pass on.
- What the HS code really is, how it is determined, and who bears responsibility for it.
- Why preferential origin can save a Korean buyer thousands of euros and save an Emirati buyer nothing at all.
- What the EU–India trade agreement signed in January 2026 changes, and what applies in the meantime.
- Why transport insurance almost never covers breakage of porcelain, and how to fix that.
- How to take samples to Dubai or Mumbai without paying duty or losing them.

1. The players: who does what

An international shipment involves six distinct roles. Confusion between these roles is the leading cause of error, including among professionals.

1.1 The six roles

The seller (shipper). This is the workshop. It manufactures, it invoices, and it owns the goods until the delivery point defined by the Incoterm. It bears the risk of non-payment and, in France, it is the party that must substantiate the export VAT exemption.

The exporter in the customs sense. Not necessarily the seller, but almost always the seller in a France → third-country operation. Since 1 October 2020, the person entered as exporter on the customs declaration must be established in the customs territory of the Union. An Indian or Emirati buyer therefore cannot be the exporter. This point is developed in 2.2.

The carrier. It physically moves the goods and is legally liable for them during the journey, within limits capped by international convention. A truck, an aircraft, a vessel. Air France KLM Cargo, Emirates SkyCargo, CMA CGM, a road haulier.

The freight forwarder (*commissionnaire de transport*, *transitaire*). It owns nothing of its own. It organises: it buys capacity from carriers, it consolidates, it clears customs, it issues documentation. In France this is a regulated profession, entered on a register kept by the DREAL or the DRIEAT, subject to conditions of good repute, professional competence and financial standing. It is the single point of contact for any real operation.

The buyer (consignee). It buys, it pays, and in virtually every case it is the importer of record at destination: it lodges the import declaration, pays duties and taxes, and bears the consequences of non-compliance.

The commercial intermediary. Maison Voisine. It does not hold the goods, does not enter into the transport contract, does not collect funds, and appears on no customs or transport document. It coordinates, verifies, documents, and is paid a commission.

1.2 A distinction everyone confuses

The freight forwarder acting as **agent (mandataire)** acts in the name and on behalf of its client. It executes instructions. Its liability is an obligation of means: it answers for its own faults, not for the result.

The freight forwarder acting as **principal (commissionnaire de transport)** acts in its own name. It freely chooses the means. It assumes an obligation of result towards its principal and it guarantees the acts of its substitutes — meaning it answers for the faults of the carriers it selected.

In practice, most French companies in the sector wear both hats depending on the file. What matters for an intermediary is knowing which one its partner is wearing, and above all never taking on the second itself: organising transport in one's own name without registration on the register of freight forwarding commission agents is the illegal practice of a regulated profession.

1.3 Where the intermediary sits — the line not to cross

Permitted, with written mandate	Prohibited without registration
Requesting quotations from freight forwarders	Signing the transport contract in its own name
Comparing, negotiating, recommending	Receiving the freight invoice in its own name and re-invoicing it
Passing on shipping instructions on behalf of the manufacturer	Taking a margin on the freight
Tracking the shipment, chasing, collecting documents	Committing to a delivery lead time or outcome
Defining a packaging specification	Organising a consolidation for its own account

The most frequent tipping point is the margin on freight. Adding €50 to an €800 transport invoice is enough to reclassify the activity. The clean solution: invoice a flat coordination fee for the intermediation service, unconnected to the price of the transport.

---

2. The French customs framework for exports

2.1 The EORI number

EORI — Economic Operator Registration and Identification. It is the unique identifier of an operator with the customs authorities of the Union. Without an EORI, no customs declaration is possible.

In France it was long built from the SIRET (and therefore attached to a specific establishment). The DGDDI has begun a transition to a single EORI based on the SIREN, due for completion over 2026–2027, including for six authorisations still issued on a SIRET-based EORI — among them the Approved Exporter authorisation.

Practical consequence: a workshop that has never exported probably has no EORI. It applies to the economic action unit (*pôle d'action économique*) of the regional customs directorate. It is free, it is quick, and it is the very first prerequisite. Checking whether an EORI exists is the first question to ask a manufacturer discovering export.

2.2 Who is the exporter — the rule that surprises everyone

Delegated Regulation (EU) 2015/2446, Article 1(19), as amended by Regulation (EU) 2018/1063, has required since 1 October 2020 that **the person entered in the "exporter" box of the export customs declaration be established in the customs territory of the Union**.

This means, without exception:

- An Indian, Emirati or Korean buyer can never be the exporter of goods leaving the EU.
- Even under the EXW Incoterm, where export formalities are contractually the buyer's responsibility, it is the **French manufacturer's name** that must appear on the declaration.

The French tax doctrine (BOFiP) puts it very directly:

> *"A taxable person established in France sells goods to an Australian customer who takes care of the export customs formalities. The French taxable person remains the exporter of the goods and the customs declaration must name the French seller as exporter."*

EXW therefore does not transfer responsibility: it transfers only control. The manufacturer remains the exporter for customs and tax purposes while entrusting a third party it did not choose with producing the evidence on which its VAT exemption depends. That is the worst possible combination, and it is precisely why the ICC recommends reserving EXW for domestic or regional trade and favouring FCA.

Key takeaway: a single question put to a workshop — "do you sell EXW or FCA?" — detects a 20% tax reassessment risk in ten seconds.

2.3 DELTA IE and SDS — the French declaration system in 2026

The DGDDI has replaced the former DELTA G and DELTA X Export systems with DELTA IE (Import-Export), rolled out progressively over 2025–2026. DELTA IE is the French implementation of two Union Customs Code programmes:

- **AES (Automated Export System):** overhaul of export clearance and exit monitoring.
- **CCE (Centralised Clearance at Export):** EU-wide centralised clearance.

Monitoring of the physical exit of goods is handled by a dedicated service, SDS (*Suivi De la Sortie*), which certifies actual exit for tax purposes. It is this certification message that constitutes proof of export for VAT.

A manufacturer never handles DELTA IE directly: its customs representative, or that of its freight forwarder, lodges the declaration in its name. The manufacturer must, however, insist on receiving and archiving the exit certification.

2.4 Proof of exit and VAT exemption

Article 262-I of the French Tax Code (CGI) exempts from VAT supplies of goods dispatched outside the Union. The exemption is conditional: it falls away if the seller cannot substantiate actual exit.

Evidence	Nature
Electronic exit certification (ECS/SDS) of the export declaration	Standard evidence
Copy 3 of the SAD endorsed by the office of exit (paper fallback)	Standard evidence
Statement by the carrier or freight forwarder that took charge of the goods, certifying exit from the EU, together with proof of payment by the customer established in a third country	Accepted where the seller does not control the logistics — the fallback route in EXW cases
Alternative evidence under points 1° to 4° of (d) of 1 of Article 74 of Annex III to the CGI	Accepted unless the tax authority proves otherwise

A myth to correct. The three-month deadline for exit from the Union does not apply to commercial business-to-business sales. It concerns the retail export scheme for travellers (tourist VAT refunds). For a commercial export, the Court of Justice of the European Union has held that the exemption cannot be made conditional on compliance with a specific deadline (*BDV Hungary Trading Kft.*, C-563/12, 19 December 2013), a position taken up by the BOFiP. Many freight forwarders and accountants say the opposite.

2.5 The HS code: the first figure of any operation

WHAT IT IS

The Harmonized System (HS) is the World Customs Organization's global customs nomenclature. The first six digits are universal: they designate the same goods at Roissy, at Nhava Sheva and at Jebel Ali. Beyond that, each territory adds its own digits:

- 8 digits in the European Union (Combined Nomenclature) — sufficient for export.
- 10 digits in the Union for imports (TARIC).
- 8 digits in the UAE, the last two being specific to the GCC.
- 8 digits in India (ITC-HS).

The HS code determines three things: the rate of customs duty at destination, the applicable standards and certifications, and eligibility for a preferential regime.

INDICATIVE CODES FOR TABLEWARE AND DECORATIVE OBJECTS

Product	Indicative HS heading
Porcelain tableware	6911
Ceramic tableware other than porcelain (earthenware, stoneware)	6912
Table and kitchen glassware	7013
Knives	8211
Cutlery (spoons, forks, ladles)	8215
Statuettes and ornaments of base metal	8306.29
Copper table and kitchen articles	7418
Articles of tin	8007
Lighting fittings	9405
Candles	3406
Works of art, collectors' pieces and antiques	Chapter 97

These codes are indicative and must never be communicated as a certainty. A porcelain tea service with metal mounts, a blown-glass candle holder, a cutlery piece with a horn handle: each may fall under a different heading according to precise classification rules.

WHO BEARS RESPONSIBILITY FOR THE CODE

The declarant — so the manufacturer, or its customs representative. Not the intermediary. An incorrect code leads to miscalculated duties, a fine, a hold, or even seizure.

SECURING IT: THE BTI

Binding Tariff Information (BTI, *Renseignement Tarifaire Contraignant* in French) is a written decision of the customs administration setting the classification of goods. It is free, it binds the administration, it is valid for three years and enforceable throughout the European Union. For a workshop exporting a recurring range, it is the best possible investment of time, and it is advice an intermediary can give at no risk whatsoever.

3. The documents, one by one

This section is the heart of the guide. For each document: what it is for, who issues it, who receives it, when, and what makes it fail.

3.1 The pro forma invoice

Purpose. It is not an invoice. It is a priced and binding commercial offer, serving as the basis for the order and often for opening a documentary credit or applying for an import licence.

Issuer. The manufacturer. **Recipient.** The buyer. Copy to the intermediary. **Timing.** Before the order.

Minimum content. Seller and buyer (full legal name, address, tax identifiers), number and date, precise description of each item, HS code, quantity, unit and total price in the currency, Incoterms 2020 rule + named place, manufacturing and availability lead time, payment terms and schedule, bank details with IBAN and BIC, allocation of bank charges (OUR / SHA / BEN), estimated gross and net weight, volume, number of packages, validity period of the offer, country of origin of the goods.

What makes it fail. An Incoterm without a named place ("FCA" on its own means nothing), an unspecified currency, a missing validity period that lets the buyer come back six months later at the same price, no mention of bank charges — which ends with receiving €18,000 less €40 in correspondent bank fees.

3.2 The purchase order

Purpose. Formal acceptance of the offer. It is what brings the contract of sale into being.

Issuer. The buyer. **Recipient.** The manufacturer. Copy to the intermediary. **Timing.** After acceptance of the pro forma.

Point of vigilance. Many small workshops consider an email saying "ok for the order" to be enough. That is not legally wrong, but it is unmanageable in a dispute. Best practice is a tripartite order confirmation signed by the manufacturer, the buyer and the intermediary, freezing on a single page: Incoterm and named place, packaging specification, lead time, payment schedule, currency, bank charges, inspection point, and an exhaustive list of the expected documents.

3.3 The commercial invoice

Purpose. The central document. It serves at once as an accounting record, as the basis of customs value at destination, as evidence of title and, very often, as the medium for the preferential origin declaration.

Issuer. The manufacturer. **Recipients.** The buyer (original), French customs via the declarant, the customs authority of the importing country, the bank in the case of a documentary credit. **Timing.** At shipment.

Content. Everything in the pro forma, plus: final invoice number, purchase order reference, statement of VAT exemption. The standard French wording is: “VAT exemption — Article 262-I of the French Tax Code (CGI)”. Without this statement, the buyer and its bank start asking questions, and a tax audit will look for it.

What makes it fail. An understated value “to help the buyer pay less duty” — that is customs fraud exposing both parties, and in India as in the UAE the authorities hold reference value databases. A description that is too vague (“decorative articles”) and prevents classification. An inconsistency between the invoice, the packing list and the transport document: the number-one reason for a hold.

3.4 The packing list

Purpose. To describe the shipment physically. It allows the freight forwarder to calculate freight, customs to carry out checks, and the buyer to take delivery and raise reservations.

Issuer. The manufacturer. **Recipients.** Freight forwarder, customs, buyer. **Timing.** When goods are made available.

Content. Number and date, invoice reference, package-by-package detail: package number, contents and quantity, net weight, gross weight, dimensions. Then the totals: number of packages, total gross weight, total net weight, total volume in m^3. Markings applied to the packages.

The calculation that matters in air freight. Air freight is charged on chargeable weight, which is the higher of actual weight and volumetric weight. The international ratio is 1 m^3 = 167 kg (i.e. 6,000 cm^3 per kilo). Three pallets of earthenware weighing 180 kg for 1.45 m^3 give a volumetric weight of $1.45 \times 167 \approx 242$ kg. You are billed 242 kg, not 180. On tableware — light and bulky — the gap is systematic and must be anticipated in pricing.

In LCL sea freight (container consolidation), the rule is different: 1 m^3 = 1,000 kg, and billing is on the revenue tonne, the higher of tonne and cubic metre.

3.5 The export declaration and exit certification

Purpose. To authorise exit from the customs territory of the Union and to provide proof of it.

Issuer. The customs declarant, acting on behalf of the manufacturer. In practice, the freight forwarder’s customs department. **Recipients.** French customs (lodgement in DELTA IE), then return of the exit certification to the manufacturer. **Timing.** Before collection or at departure.

Two forms of representation.

- **Direct representation:** the freight forwarder declares in the name and on behalf of the manufacturer. The manufacturer remains the sole debtor of the customs debt. This is the normal form for export and the one to favour, because it leaves the manufacturer identified as exporter.
- **Indirect representation:** the representative declares in its own name but on behalf of another, and becomes a co-debtor. Useful where the principal is not established in the Union, but costly and rarely necessary here.

The document to demand every single time. The exit certification issued by SDS. Without it, the manufacturer’s VAT exemption is fragile. It is the document that 90% of small workshops never ask for.

3.6 The transport document

Three families, not interchangeable.

Mode	Document	Legal nature	Applicable convention
Road	CMR consignment note	Evidence of the contract, non-negotiable	CMR Convention 1956
Air	AWB (Air Waybill)	Evidence of the contract, non-negotiable, not a document of title to the goods	Montreal Convention 1999
Sea	Bill of Lading	Document of title to the goods, negotiable	Hague-Visby Rules

The difference that changes everything. The ocean bill of lading is a document of title: whoever holds the original can claim the goods. That is what makes payment against documents possible — the originals are released only after payment. The air waybill has no such quality: the goods are handed over to the named consignee, and holding the AWB gives no rights over them. In air freight, payment against documents therefore does not protect the seller. That is a major reason to require the balance before loading on an air shipment.

Issuer. The carrier, or the freight forwarder issuing a consolidation document (HAWB in air, House B/L in sea) backed by the main carrier's document (MAWB, Master B/L). **Recipients.** Shipper, consignee, and where applicable the bank.

Incoterms 2020 novelty. The FCA rule now includes an option allowing the parties to agree that the buyer instructs the carrier to issue a bill of lading with an "on board" notation. This option exists precisely to satisfy the banking requirements of a documentary credit. Before 2020, you had to switch to FOB to obtain it. Practical consequence: a documentary credit is now workable under FCA.

3.7 The non-preferential certificate of origin

Purpose. To attest to the country of origin of the goods, with no effect on customs duties. It serves administrative formalities, banking requirements, certain local regulations and statistics.

Issuer. The Chamber of Commerce and Industry for the manufacturer's district, in France. **Recipient.** The buyer, for import clearance. **Timing.** At shipment. **Cost and lead time.** A few tens of euros, often issued electronically within 24 to 48 hours.

When it is needed. In the UAE and the Gulf, it is requested in practice by most importers and banks. In India it may be presented but is generally not required. In Korea it is of no use for tariff purposes, since it is the preferential origin proof that matters.

3.8 The proof of preferential origin

A completely different document from the previous one, despite the similar name. It opens a right to a reduction or exemption of customs duties at destination, where a trade agreement exists.

Two forms:

- **EUR.1 certificate:** a form endorsed by French customs, requested case by case.
- **Origin declaration on the invoice:** a simple sentence placed on the invoice or on any commercial document identifying the products.

The detail of the rules, thresholds and Approved Exporter status is covered in section 5.

3.9 The declaration of compliance for food contact materials

Purpose. To attest that the object complies with Regulation (EC) No 1935/2004 and, for ceramics, with Directive 84/500/EEC on lead and cadmium migration limits.

Issuer. The manufacturer (or the importer, for imports into the EU). **Recipients.** The buyer, and the control authorities. **Timing.** It must accompany placing on the market, and be retained.

Why it is central for Maison Voisine. A plate, a glass, a cutlery item, a teapot are food contact materials. Directive 2005/31/EC added to Directive 84/500/EEC an Annex II requiring a written declaration of compliance and an Annex III setting the test method. A workshop selling in French retail without ever having produced this document finds itself blocked as soon as a professional foreign buyer asks for it — and they ask for it more and more.

3.10 The insurance certificate

Purpose. To evidence the existence and scope of cover on the value of the goods carried.

Issuer. The insurer, or the freight forwarder where it takes out a policy on its client's behalf. **Recipients.** The party bearing the risk under the Incoterm, and the bank in the case of a documentary credit.

Covered in detail in section 11.

3.11 Shipping instructions

Purpose. An operational document internal to the logistics chain. It tells the freight forwarder exactly what to do: collection addresses and times, on-site contacts, nature and packing, Incoterm, consignee and notify party, desired mode and lead time, value to be insured, handling specifics.

Issuer. The party ordering the transport — so the manufacturer, or the buyer depending on the Incoterm. **Recipient.** The freight forwarder.

The point that directly concerns the intermediary. This is the document an intermediary may legitimately draft and transmit — in the manufacturer's name, as its agent. Drafting shipping instructions does not amount to acting as a freight forwarding principal, as long as the transport contract and the freight invoice remain between the manufacturer and the forwarder.

3.12 The ATA carnet

A temporary admission document, covered in section 10.

3.13 Summary table

Document	Issuer	Recipients	Timing
Pro forma invoice	Manufacturer	Buyer, intermediary	Before order
Purchase order	Buyer	Manufacturer, intermediary	Order
Tripartite confirmation	Intermediary, signed by all 3	All parties	Order
Commercial invoice	Manufacturer	Buyer, customs, bank	Shipment
Packing list	Manufacturer	Forwarder, customs, buyer	Availability
Shipping instructions	Manufacturer (drafted by the intermediary)	Freight forwarder	Before collection
Export declaration	Declarant, for the manufacturer	French customs	Departure
Exit certification (SDS)	French customs	Manufacturer	After exit from the EU
Transport document (CMR / AWB / B/L)	Carrier or freight forwarder	Shipper, consignee, bank	Taking in charge
Non-preferential certificate of origin	French CCI	Buyer	Shipment
Proof of preferential origin	Manufacturer (or customs for EUR.1)	Buyer	Shipment
Food contact declaration of compliance	Manufacturer	Buyer, authorities	Placing on the market
Insurance certificate	Insurer or freight forwarder	Party bearing the risk	Before departure
Pre-shipment inspection report	Intermediary	Buyer, manufacturer	Before collection

---

4. How documents circulate

Knowing which documents exist is useless if you do not know who sends them to whom, in what format, and when. That is where files come apart.

4.1 The four channels

Manufacturer → Freight forwarder. Shipping instructions, commercial invoice, packing list, any compliance documents. Format: PDF by email in almost every case, or upload to the forwarder's client portal for more organised structures. This flow must leave at least 48 hours before collection by road, 72 hours by air, 5 working days for LCL sea freight.

Freight forwarder → French customs. Declaration lodged electronically in DELTA IE. The manufacturer never sees this interface. In return it receives the declaration number (MRN) and then the exit certification.

Manufacturer → Buyer. The commercial document set: invoice, packing list, certificate of origin, transport document, compliance certificates. Always in two stages: first the scans for checking and to allow the buyer to prepare its clearance, then the originals — and only once payment has been received or secured.

Buyer → Local customs. The buyer, or its local customs broker, lodges the import declaration. In India, on the ICEGATE portal, with supporting documents uploaded via e-Sanchit. In Dubai, via the Dubai Trade portal. In Korea, via UNI-PASS. The intermediary never has access and has no business having it.

4.2 The golden rules

Never send originals before payment or security. This holds for the ocean bill of lading, which is a document of title, and for the certificate of origin, without which the buyer cannot clear customs. Holding back the originals is the only real leverage a small manufacturer has.

Send the scans as early as possible. A buyer who receives the scanned document set three days before arrival can have its customs broker check them and correct an error before it costs storage charges. A buyer who discovers the documents on arrival pays the demurrage.

Absolute consistency between documents. The gross weight on the invoice must be identical to that on the packing list and on the transport document. The number of packages too. The consignee's name and address must be rigorously identical everywhere, down to the comma. A 2 kg discrepancy between the packing list and the AWB is enough to trigger an inspection.

A single file reference. The whole document set carries the same reference, for example MV-2026-01. It appears in the subject line of every email and on every document. It is trivial, and it is what distinguishes a file that is managed from one that is merely endured.

Archive. The French tax authority can audit three years plus the current year. The manufacturer must retain the invoice, the export declaration and the exit certification. Proof of preferential origin is generally kept for at least three years.

4.3 The intermediary's role in circulation

What an intermediary may do, and which constitutes the bulk of its added value:

- centralise the document set in a shared space and check its consistency before departure;
- draft and transmit shipping instructions in the manufacturer's name;
- chase the freight forwarder to obtain the exit certification and pass it on to the manufacturer;
- translate and explain the documents to the buyer;
- flag an inconsistency before it becomes a blockage.

What it must not do:

- appear as shipper, exporter, consignee or notify party on a transport document or customs declaration;
- sign a commercial document in the manufacturer's place;
- receive the original bills of lading in its own name;
- pass a buyer's contact details to a manufacturer, or vice versa, before a mandate has been signed.

4.4 Recommended practical organisation

One shared folder per shipment, read-only for all parties, structured as follows:

```
MV-2026-01/
  01_order/           pro forma, purchase order, tripartite confirmation
  02_production/      progress photos, sample approval
  03_inspection/      signed report, time-stamped photographs
  04_shipment/        instructions, packing list, commercial invoice
  05_customs/         export declaration, exit certification
  06_transport/       AWB or B/L, insurance certificate
  07_origin/          CCI certificate or origin declaration
  08_compliance/      food contact declarations
  09_payment/         transfer advices, supporting documents
```

This tree structure is not cosmetic: it is the physical embodiment of the fact that the intermediary coordinates without owning. It can be shown to a buyer, and it reassures more than any sales pitch.

---

5. Origin: the most profitable and most misunderstood subject

5.1 Two concepts with the same name

Non-preferential origin answers the question: “which country do these goods come from?” It serves labelling, statistics, trade policy measures and local administrative requirements. It has no effect on the amount of customs duty. In France it is attested by a certificate issued by the Chamber of Commerce and Industry.

Preferential origin answers a different question: “do these goods meet the conditions set by a trade agreement to benefit from reduced or zero duties?” It exists only where there is an agreement between the European Union and the country of destination, and it obeys precise manufacturing rules, product by product.

Goods can perfectly well be of French origin in the non-preferential sense and not be of EU preferential origin under a given agreement, if the processing rules are not met. Confusion between the two is constant, including among experienced exporters.

A third concept is added to these: commercial “Made in France”, which falls under consumer law and protection against misleading practices. It is not to be confused with either of the other two. An object may legitimately carry “Made in France” and not be of EU preferential origin.

5.2 What preferential origin is actually worth

This is one of the rare subjects where an intermediary can save its buyer real money without it costing the manufacturer anything at all.

On a €20,000 order bound for South Korea, with a theoretical customs duty of 8%, a single sentence placed on the invoice takes the customs bill from €1,600 to zero. That is a direct, quantifiable selling argument, and one most small workshops know nothing about.

5.3 The two forms of proof

The EUR.1 certificate. A form endorsed by French customs, requested shipment by shipment. Cumbersome, but available to any exporter without prior authorisation. It is not provided for by every agreement: some recent agreements have dropped it in favour of self-certification alone.

The origin declaration on the invoice. A standardised sentence, placed on the commercial invoice, the delivery note or any document that sufficiently identifies the products. The standard wording is:

> *“The exporter of the products covered by this document (customs authorisation No ...) declares that, except where otherwise clearly indicated, these products are of ... preferential origin.”*

The authorisation number in brackets is the Approved Exporter number. It is only required above a certain threshold.

5.4 The €6,000 threshold — the lever to know

For most agreements concluded by the Union, any exporter may make out an origin declaration on the invoice, without authorisation, as long as the value of originating products in the consignment does not exceed €6,000.

Above €6,000, only two routes:

1. request an EUR.1 certificate from customs for each consignment, where the agreement still provides for it;
2. be an Approved Exporter and make out the declaration yourself with your authorisation number.

For the EU–South Korea agreement, the EUR.1 certificate cannot be used: above €6,000, the French exporter must be an Approved Exporter for its Korean customer to obtain the preferential rate.

What that means operationally. A first test shipment to Seoul at €4,500 gets zero duty with one sentence on the invoice, immediately, with no formalities. The same shipment at €8,000 does not, if the workshop is not an Approved Exporter. That is an argument for splitting a first order, and a reason to push an ambitious workshop to apply for the authorisation before it becomes a blocker.

5.5 Approved Exporter status

This is an authorisation issued by the DGDDI allowing a company to self-certify preferential origin with no value limit. The company undertakes in writing to assume full responsibility for any declaration identifying it, and must be able to substantiate origin on first request.

The application is free. The review requires the company to demonstrate that it has mastered its origin rules — which presupposes knowing the composition and manufacturing process of every reference. For an earthenware or cutlery workshop working French or European materials, this is generally straightforward; for a workshop importing components, it requires real work.

Note: the Approved Exporter authorisation is one of the six authorisations still issued on a SIRET-based EORI, and its migration to a single SIREN-based EORI is planned for 2026–2027.

The REX system (Registered Exporter) is a neighbouring mechanism, used for other agreements and for the Generalised Scheme of Preferences. The principle is identical: the operator registers and self-certifies.

5.6 A useful customs clarification

The exporter entered on the customs declaration and the exporter in the preferential origin sense are not necessarily the same person, as a DGDDI notice to operators of 18 June 2021 recalls. The first concept is governed by the Union Customs Code, the second by the origin protocol of each bilateral agreement. Both require establishment in the Union, but the definitions differ.

In practice, a difference in identity between the declared exporter, the seller shown on the invoice and the exporter that made out the proof of origin can trigger a post-clearance verification at destination. The prudent rule is to name the same person everywhere so far as possible.

6. Market file — India

6.1 Administration and systems

The competent authority is the Central Board of Indirect Taxes & Customs (CBIC), part of the Department of Revenue of the Ministry of Finance. Clearance takes place via the ICEGATE portal, with paperless upload of supporting documents through the e-Sanchit system.

6.2 The tariff regime — and what is about to change

Historical position. EU–India negotiations opened in 2007 had been suspended in 2013. In the absence of an agreement, French exports to India benefited from no duty reduction, and India applies some of the highest customs duties among major economies, particularly on consumer goods and luxury.

The turning point. The European Union and India signed a free trade agreement on 27 January 2026 in New Delhi, after nearly twenty years of negotiations. The Union will remove duties on 90% of tariff lines, India on 86%, with total liberalisation coverage reaching 99.3% on the EU side and 96.6% on the Indian side. The announced reductions on European products are massive: cars from 110% to 10%, wines from 150% to 20%, complete removal on certain food products.

The crucial point. The agreement is not yet in force. Its implementation is expected in 2026–2027, once the legal and ratification procedures are complete. Until then, the standard regime applies.

What this means for Maison Voisine. It is a commercial argument of considerable force with an Indian buyer: the cost of access to French product is going to fall, structurally, in the coming months. But you must be rigorous about the timetable — announcing a duty reduction that is not yet applicable would destroy your credibility at the first clearance.

6.3 Indirect taxation

India levies GST (Goods and Services Tax), the equivalent of VAT, at a standard rate of 18% barring exceptions, on top of customs duties. On imports, IGST (Integrated GST) applies. It is calculated on the customs value increased by the duties, which produces a cascade effect: on a high-duty product, the total charge can exceed 40% of the CIF value.

6.4 Importer formalities

The importer must hold an IEC (Importer-Exporter Code) issued by the DGFT (Directorate General of Foreign Trade). Without an IEC, no clearance is possible. The number is transmitted electronically to the customs EDI system.

Clearance may be handled by a licensed customs broker — a list of which is available from the Brihanmumbai customs brokers' association or the federation of freight forwarders' associations in India — or by a previously registered legal representative of the company. French customs explicitly recommends using a broker, since documentary errors lead to penalties, delays or seizure.

6.5 Standards, marking and labelling

The BIS (Bureau of Indian Standards) is the national standardisation body. It maintains the list of products subject to mandatory certification. Most Indian standards are harmonised with ISO, but India often notifies its new standards to the WTO late, which can catch an exporter out.

The FSSAI (Food Safety and Standards Authority of India) regulates food safety, labelling and packaging of food and agricultural products.

Marking. Articles intended for sale must at minimum carry a label in English. Declarations must be printed in English or Hindi, either on a label securely affixed to the package, or on the packaging, or on the parcel, or on a card or adhesive tape attached before clearance.

Origin. India applies non-preferential rules of origin. A certificate of origin issued by a French CCI may be presented but is generally not required.

6.6 Customs value — the point that directly concerns the commission

India applies the WTO Customs Valuation Agreement rules, transposed by the Customs Valuation Rules 2007. Rule 10(1)(a) reproduces Article 8 of the Agreement: commissions are to be added to the customs value, with the exception of buying commissions.

In concrete terms:

- A **selling commission**, paid by the manufacturer to its agent, is built into the price and therefore included in the dutiable value. The Indian buyer pays duty on it.
- A **buying commission**, paid by the importer to its own agent for representing it abroad in the purchase of the goods, is not included in the customs value.

With high Indian duties, the gap is not theoretical. On a 10% commission applied to €20,000 of goods, with 25% duty and 18% IGST, the fact that the commission is a buying rather than a selling commission represents several hundred euros of saving for the buyer. It is a strong technical argument for invoicing on the buyer's side rather than the manufacturer's.

6.7 Express freight and samples

Documents — paper messages, cards, photographs — are subject to neither duty nor restriction. Commercial samples and prototypes supplied free of charge with a value below €60 benefit from relief, as do gifts for personal use under the same threshold. Above that, goods are subject to normal duties, with no quantity limit.

This €60 threshold is low. For a meaningful sample shipment, the ATA carnet is the right answer (section 10).

7. Market file — United Arab Emirates and the Gulf

7.1 Customs organisation

In the UAE, the Federal Customs Authority (FCA) coordinates and represents, but each emirate has its own customs administration and reports to no federal entity. Practical rules, restrictions and procedures can therefore vary from one emirate to another.

For Dubai, the counterpart is Dubai Customs, and the operational portal is Dubai Trade, which brings together customs services and those of the free zone authorities.

7.2 Tariff regime

There is no economic partnership agreement between the European Union and the UAE. Trade is governed by the WTO agreements. There is therefore no possible preferential origin: the EUR.1 certificate and the origin declaration on the invoice are of no tariff use towards the Gulf.

The common external tariff of the customs union of the Gulf Cooperation Council has been 5% since 2003, with an effectively applied average rate of around 3.7%. The notable exceptions are alcohol at 50% and cigarettes at 100%.

To this is added 5% VAT on most imported products, collected by the Federal Tax Authority.

This is excellent commercial news. A 5% duty plus 5% VAT makes access to the Emirati market far less costly than access to the Indian market. On products with high unit value, the customs charge is not an obstacle to the sale.

7.3 Nomenclature

The Emirati tariff is based on the Harmonized System. The first six digits are universal, the next two are specific to the UAE and serve to set rates and statistics. Lookups are made on the FCA website.

7.4 Customs clearance

In most cases, it is necessary to go through a licensed customs broker. The list of licensed brokers is published by Dubai Customs.

7.5 Marking and standards

The GCC requires the country of origin to be clearly indicated in Arabic on certain goods, notably foodstuffs. Specifications fall under the Gulf standardisation organisation (GSO).

For Emirati standards, the reference authority is ESMA (Emirates Authority for Standardization and Metrology). It is essential to check before shipment whether the product falls under a mandatory standard.

For food products, health rules are strict and controlled by local entities: the Abu Dhabi authority for agriculture and food safety, and the municipalities for the other emirates. In Dubai, an electronic validation known as FIRS may be required. This requirement targets foodstuffs, not containers, but a buyer in the hospitality sector may mention it and you need to know what they are talking about.

The certificate of origin issued by a French CCI is not required by the tariff, but it is requested in practice by a large proportion of Gulf importers and banks. Plan for it by default.

7.6 Free zones — a strategic point

The UAE has numerous free zones, of which Jebel Ali is the most important for freight.

The mechanism. Goods shipped to a free zone are in principle liable to no duty or tax while in international transit. But the operator is required either to import them into the mainland (the customs territory of the UAE), or to re-export them within 30 days. A deposit equivalent to the amount of taxes that would have been due must be lodged with the local customs services, and it can be called if the deadline is not met.

In addition, twenty government-designated free zones benefit from a VAT exemption.

Why this is strategic for Maison Voisine. A Gulf distributor established in a free zone can import, store and re-export to Saudi Arabia, Qatar, Oman or Kuwait without paying Emirati duties. A buyer who talks to you about their warehouse in Jebel Ali is therefore not just a UAE buyer: it is a regional entry point. That changes how you assess the potential of an account.

7.7 Temporary admission

Emirati customs offers temporary admission, the ATA carnet — accepted in the UAE since 1 April 2011 — and import with re-export within six months. For a trade fair or a sample presentation in Dubai, this is the normal route.

---

8. Market file — South Korea

8.1 The only one of the three markets where preferential origin applies

The free trade agreement between the European Union and South Korea has been in application since 2011. It has eliminated customs duties on virtually all products. It is the Union's great first-generation trade agreement, and it works well.

Direct consequence: for a Korean buyer, French goods can arrive at zero duty, provided the French exporter produces valid proof of preferential origin. Without that proof, the standard duty applies and the advantage is lost.

This is the case where ignorance costs the most, and where an informed intermediary brings immediately quantifiable value.

8.2 The mechanics in practice

There is no EUR.1 certificate under this agreement. Proof takes the form of an origin declaration placed on the invoice or on any commercial document that sufficiently identifies the products.

Value of originating products in the consignment	What the exporter must do
≤ €6,000	Place the origin declaration on the invoice. No prior authorisation required.
> €6,000	Be an Approved Exporter and place the declaration with its authorisation number.

The text to be placed, typed, stamped or printed:

> *“The exporter of the products covered by this document (customs authorisation No ...) declares that, except where otherwise clearly indicated, these products are of ... preferential origin.”*

The Korean importer then claims preferential tariff treatment on the basis of this declaration.

8.3 What this implies for prospecting

A French workshop that is not an Approved Exporter can immediately give a Korean buyer the benefit of zero duty, provided the originating value of the consignment stays below €6,000. That is perfectly suited to a first test order.

Beyond that, the Approved Exporter application must be started with customs. It takes time and presupposes that the workshop can substantiate the origin of its products. An intermediary who alerts a workshop to this six months before it becomes a blocker renders a service nobody else does.

8.4 Customs clearance

Korean clearance is carried out via the Korea Customs Service’s UNI-PASS system. The Korean importer, or its broker, is responsible for it. Standard Korean VAT is 10%.

8.5 Comparative summary of the three markets

	India	UAE / Gulf	South Korea
Agreement with the EU	**Signed 27/01/2026, not yet in force**	None	In force since 2011
Preferential origin useful	Not yet	No	**Yes, major lever**
Customs duty	High, variable	5% (GCC tariff)	Close to zero with proof of origin
Indirect tax on import	GST/IGST 18%	VAT 5%	VAT 10%
CCI certificate of origin	Possible, rarely required	Requested in practice	Useless for the tariff
Clearance portal	ICEGATE / e-Sanchit	Dubai Trade	UNI-PASS
Importer identifier	IEC (DGFT)	Local trade licence	Customs registration
ATA carnet accepted	Yes (FICCI)	Yes, since 2011	Yes
Local broker	Strongly recommended	Necessary in most cases	Customary

9. Product compliance

This is the subject that most frequently blocks tableware, and the one workshops master least.

9.1 The European framework for food contact materials

Regulation (EC) No 1935/2004 is the framework text. It sets a simple principle: a material intended to come into contact with foodstuffs must not transfer constituents liable to endanger human health, to change the composition of the food or to alter its organoleptic characteristics.

For ceramics, the specific measure is Directive 84/500/EEC, which sets the maximum quantities of lead and cadmium transferred by ceramic articles to the foodstuffs with which they come into contact. Both metals are toxic, and ceramic glazes and decorations have historically contained them.

Directive 2005/31/EC amended this text on two essential points:

- it introduced an Annex II requiring a written declaration of compliance, supplied by the manufacturer or importer, guaranteeing that the limits are respected;
- it introduced an Annex III setting the test and analysis method to be used for control purposes.

9.2 What this means for a workshop

An earthenware or porcelain workshop that has been selling in France for thirty years is supposed to comply with these limits, but it has not necessarily formalised the declaration of compliance, nor had migration tests carried out.

As soon as a professional foreign buyer — all the more so a hotel group or a structured distributor — asks for this declaration, the workshop must be able to produce it. If it has never done so, allow for the lead time of a laboratory test.

This is a question to ask upfront, calmly, before even introducing a workshop to a buyer. Discovering the absence of a declaration at order stage wastes three weeks and damages the relationship with the buyer.

The products concerned in Maison Voisine's typical catalogue: plates, dishes, bowls, cups, teapots, glasses, carafes, cutlery, trays, everything that comes into contact with food. Not concerned: purely decorative objects, lighting, candles, sculptures — unless they are presented as usable for serving.

9.3 At destination

Each market adds its own requirements, and the European declaration is no passport:

- **India:** compliance falls under BIS for product standards and FSSAI for anything food-related. Mandatory labelling in English.
- **UAE:** ESMA standards, origin marking in Arabic on certain categories, controls by the municipalities and by the Abu Dhabi authority for food.
- **Korea:** the Korea Food and Drug Administration framework for contact materials.

The prudent rule: have the buyer confirm, in the order confirmation, the exact list of compliance documents it requires. It knows its market better than anyone, and it is the only party bearing the risk of a hold at import. Asking the question in writing is both professional and protective.

9.4 Origin marking

To be distinguished from the certificate of origin. This is the physical marking on the product or its packaging. India requires a label at least in English; the GCC requires the country of origin in Arabic on certain goods. A workshop that produces its packaging in French only must anticipate an adaptation.

---

10. Trade fairs and samples: the ATA carnet

10.1 The principle

The ATA carnet (Admission Temporaire / Temporary Admission) is an international customs document allowing goods to be taken abroad temporarily without paying duties or taxes, provided they are brought back. It replaces temporary export and temporary import declarations, and it avoids lodging a deposit in each country visited.

It is the exact tool for three Maison Voisine situations: taking samples to a buyer in Dubai or Mumbai, exhibiting at a trade fair abroad, or presenting a collection at a commercial meeting.

10.2 Characteristics

- **Issuer in France:** the Chambers of Commerce and Industry, which are the central link in the system.

- **Validity:** twelve months maximum.
- **Coverage:** around 78 countries and territories. India, the United Arab Emirates and South Korea all three accept the ATA carnet, the UAE since 1 April 2011.
- **Guarantee:** an international guarantee chain, managed by the World Chambers Federation, ensures payment of duties and taxes if the holder defaults. That is what makes the system possible without a local deposit.
- In India, carnets are issued by FICCI for a maximum of one year, and French customs strongly recommends using a customs broker even under an ATA carnet, to avoid difficulties on import as well as on re-export.

10.3 Practical use

The carnet takes the form of a set of detachable vouchers: an exportation voucher, an importation voucher, a re-exportation voucher, a re-importation voucher, plus counterfoils. At each border crossing, a customs officer detaches and endorses the corresponding voucher.

The critical point: re-exportation. If goods are not endorsed on re-exportation, the guarantee chain is triggered and the holder must pay the duties and taxes of the country visited, plus penalties. A piece sold on the spot to an enthusiastic buyer, without regularising the customs position, turns a free carnet into a hefty bill.

Absolute rule: never sell goods travelling under an ATA carnet without regularising the customs position with the local authorities.

10.4 What it does not cover

The ATA carnet does not cover goods intended to be sold, processed or consumed, nor perishable goods. To sell samples on the spot, a definitive importation is needed and duties must be paid.

---

11. Insurance and disputes

This is the most important section of the guide for an intermediary specialising in fragile goods.

11.1 Carrier liability is capped — and the cap is low

Contrary to intuition, a carrier that breaks the goods does not reimburse their value. It reimburses up to a cap set by international convention, calculated by weight, regardless of actual value.

Mode	Convention	Liability cap
International road	CMR Convention (1956), Art. 23	8.33 SDR per kilogram of gross weight short or damaged
International air	Montreal Convention (1999), Art. 22(3)	26 SDR per kilogram, since 28 December 2024
Sea	Hague-Visby Rules	666.67 SDR per package or 2 SDR per kilogram, whichever is higher

The SDR (Special Drawing Right) is the International Monetary Fund's unit of account, whose value in euros varies daily. As an order of magnitude, one SDR is worth approximately €1.15 to €1.20.

The example everyone must understand. A 12 kg crate containing €3,000 of Limoges porcelain, broken in air transport. Carrier's liability cap: 12 × 26 SDR ≈ 312 SDR, i.e. around €360. The seller or the buyer, depending on the Incoterm, bears the remaining €2,640.

The Montreal Convention limits are reviewed every five years by ICAO to account for inflation. The most recent revision entered into force on 28 December 2024.

11.2 Ad valorem insurance is therefore indispensable

Ad valorem insurance covers the declared value of the goods, not a cap by weight. It is the only real protection.

Who must take it out? Whoever bears the risk at the time of the damage, so the party designated by the Incoterm. Under FCA, risk passes to the buyer as soon as the goods are handed to the carrier: it is therefore for the buyer to insure. Under CIP, the seller is obliged to take out all-risks cover. Under CIF, the obligation is more limited, but cover must at minimum be for the price of the goods plus 10%.

The cost is low: of the order of 0.2% to 0.6% of the insured value for general goods, more for fragile items. On €18,000 of goods, that is a few tens of euros. Not insuring is an absurd economy.

11.3 The breakage exclusion — the central trap

Most transport insurance policies exclude breakage of fragile goods, unless the packaging complies with a professional specification.

This is the most important point in this entire guide for Maison Voisine's business. A workshop that packs the way it packs for a truck to Lyon — bubble wrap, single-wall cardboard, unwrapped pallet — does not meet the conditions. In the event of breakage, the insurer refuses, and the dispute becomes a commercial negotiation between the manufacturer and the buyer, which the intermediary ends up arbitrating with no interest in doing so.

The three questions to ask any insurer or freight forwarder, without fail:

1. Is breakage covered, or excluded?
2. Under what packaging conditions does the cover actually operate?
3. What is the deductible, and does it apply per package or per shipment?

The answer to question 2 provides, free of charge, the packaging specification to impose on workshops. That is how you build a credible packaging standard without being a packer yourself.

11.4 Reservations on delivery

Damage not recorded at the time of delivery is almost impossible to have recognised afterwards.

The rule. The consignee must make written, precise and reasoned reservations on the transport document, at the time of delivery, in the presence of the delivery driver. A vague note along the lines of "subject to unpacking" is regularly held to be worthless.

Time limits vary by mode and applicable convention, and they are short — from a few days to a few weeks for non-apparent damage. Missing them extinguishes the right of recourse.

What an intermediary must do. Warn the buyer, in writing, before delivery: open in the driver's presence, photograph the outer packaging before opening, photograph each damaged piece, make precise reservations on the transport document, and confirm in writing within the deadlines. This simple note sent three days before arrival is worth more than any service pitch.

11.5 Who files the claim

Whoever has an interest in the goods at the time of the damage, i.e. the insured under the policy. Under FCA, that is the buyer. The intermediary can assist, gather the documents and coordinate, but it has no standing to file a claim in another party's place, and it has no insurable interest in goods it has never owned.

A point of vigilance on its own exposure. An intermediary that recommends a freight forwarder, defines packaging and certifies an inspection engages its professional liability if faulty advice causes damage. Professional indemnity insurance is not optional once you are giving logistics instructions.

11.6 The liability of the freight forwarder acting as principal

The *commissionnaire de transport* assumes an obligation of result and guarantees the acts of its substitutes: it answers for the faults of the carriers it selected. But its general terms almost always limit that liability to the caps of the applicable conventions, or even to its own contractual caps. Reading the forwarder's general terms before the first shipment is not a luxury: it determines what will happen on the day of the loss.

---

12. Worked example — file MV-2026-01

A shipment followed end to end. The figures are realistic, the parties anonymised.

12.1 The operation

The buyer. A high-end decorative goods distributor based in Mumbai, two stores, carrying European brands, IEC in order, a regular customs broker.

The suppliers. Three French workshops:

	Workshop A	Workshop B	Workshop C
Craft	Decorative earthenware	Art pewter	Garden pottery
Location	Malicorne-sur-Sarthe (72)	Franche-Comté (25)	Aubagne (13)
Indicative HS	6912	8007	6912
Amount excl. tax	€7,600	€6,300	€4,500

Total goods value: €18,400 excluding tax.

The shipment. 3 EUR pallets, 180 kg gross, 1.45 m³. Air chargeable weight: 1.45 × 167 = 242 kg. Freight is calculated on 242 kg.

Mode. Air, CDG → BOM, via a single appointed freight forwarder handling the three collections and consolidation in the Paris region.

Incoterm. FCA [address of each workshop], Incoterms 2020. Each workshop remains exporter of record, makes its own export declaration, and collects its exit certification.

Payment. 30% on order, 40% on the inspection report, 30% against scanned documents. Currency EUR. Bank charges SHA.

Maison Voisine commission. 10%, invoiced to each workshop, due at shipment, payable at 30 days.

12.2 The timeline

Day	What happens	Document produced	Issuer → Recipient
D-60	Three workshops introduced to the buyer	Product sheets, price lists	Intermediary → Buyer
D-52	Formal request for prices	Request for quotation	Intermediary (on the buyer's behalf) → Workshops
D-48	Each workshop prices the order	3 pro forma invoices with HS, FCA + place, lead time, payment schedule	Workshops → Buyer, copy Intermediary
D-45	Consistency check: Incoterm, HS, weights, validity	Internal control note	Intermediary
D-42	Commercial agreement	Purchase order	Buyer → Workshops
D-42	Terms locked down	Tripartite order confirmation signed by all 5 parties	Intermediary → All parties
D-40	Prior checks: each workshop's EORI, food contact declaration of compliance for A and C	Attestations	Workshops → Intermediary
D-38	Deposit paid	3 transfers of 30% = €5,520	Buyer → Workshops (directly)
D-35	Forwarder consultation	Request for quotation: 3 collections, consolidation, air to BOM, ad valorem insurance €18,400	Intermediary (on the workshops' behalf) → Freight forwarder
D-30	Quotation received and decided	Freight offer	Freight forwarder → Workshops
D-28 to D-10	Production	Progress photos	Workshops → Intermediary → Buyer
D-9	Pre-shipment inspection: counting, visual check, packaging verified against the specification	Signed inspection report + time-stamped photographs	Intermediary → Buyer and Workshops

Day	What happens	Document produced	Issuer → Recipient
D-8	Second instalment released	3 transfers of 40% = €7,360	Buyer → Workshops
D-7	Document set prepared	3 commercial invoices (bearing "VAT exemption — Art. 262-I CGI") + 3 packing lists	Workshops → Freight forwarder, Buyer, Intermediary
D-6	Origin	3 certificates of origin	CCI → Workshops → Buyer
D-5	Logistics instructions	Shipping instructions: addresses, time slots, contacts, value to insure, notify party	Workshops (drafted by the Intermediary) → Freight forwarder
D-4 to D-2	Successive collections	3 CMR consignment notes	Carrier → Workshops
D-1	Consolidation in the Paris region, palletisation, final weighing and cubing	Consolidation summary	Freight forwarder
D0	Export clearance under direct representation, one file per workshop	3 export declarations, MRN numbers	Freight forwarder → French customs (DELTA IE)
D0	Loading	Single AWB covering the 3 invoices + insurance certificate	Freight forwarder → Workshops, Buyer
D+1	Scans sent	Complete scanned document set	Intermediary → Buyer
D+1	Balance	3 transfers of 30% = €5,520	Buyer → Workshops
D+2	Originals sent by express courier	Original document set	Workshops → Buyer
D+3	Proof of exit returned	SDS exit certification	Customs → Freight forwarder → Workshops
D+4	Arrival BOM, import declaration lodged	Bill of Entry, documents via e-Sanchit	Local broker → Indian customs (ICEGATE)
D+6	Payment of duties and IGST, release	Receipt	Buyer
D+8	Warehouse delivery, checking, any reservations	Signed delivery note	Buyer
D+10	Commission invoiced	3 commission invoices = €1,840 in total	Intermediary → Workshops
D+40	Payment received	Transfers	Workshops → Intermediary
D+45	Documented lessons learned	File closing note	Intermediary

12.3 The six points where this file could have derailed

1. **A workshop with no EORI.** Detected at D-40, fixed in a few days. Detected at D-4, the shipment leaves a week late and the buyer loses confidence.
2. **A workshop insisting on selling EXW.** It would have been the exporter anyway, without controlling the flow of the proof of exit. Risk of a 20% VAT reassessment on €7,600, i.e. €1,520, two years later.

3. **No food contact declaration of compliance for the earthenware.** Detected at D-40, the workshop has time to have a test carried out. Detected on arrival, the goods stay blocked.
4. **Weight discrepancy between one workshop's packing list and the AWB.** Customs inspection, immobilisation, storage charges borne by the buyer.
5. **Breakage in transit with non-compliant packaging.** The insurer refuses under the fragile goods exclusion. €3,000 of dispute that nobody wants to bear.
6. **Originals sent before the balance.** The buyer holds the documents, clears customs, and the balance takes six months to arrive. On a first file, that is the end of the relationship between the workshop and the intermediary.

What the intermediary actually does in this file: it has neither bought, nor sold, nor carried, nor collected funds on behalf of another. It has verified, coordinated, documented, and inspected. Its €1,840 fee is the consideration for six neutralised risks.

---

13. Four short variants

13.1 Air express to Dubai — small order

Situation. A Dubai buyer orders 45 kg of blown glassware for €4,200, urgently, for an event.

What changes. Under 60–70 kg, an express integrator (DHL, FedEx, UPS) becomes competitive and sells directly to the manufacturer, with no freight forwarder. The manufacturer opens an account and prints its label and customs pro forma invoice from the interface. The integrator handles export and import clearance, generally on DAP terms.

Watch out. The integrator clears the export in the manufacturer's name, but the manufacturer must check that it actually gets its exit certification back — integrators do not send it spontaneously. Duties are 5% plus 5% VAT in the UAE, paid by the buyer or advanced by the integrator under DDP.

The trap. Under DDP, the seller becomes liable for duties and taxes at destination, which presupposes local obligations that a French workshop does not have. **Never accept DDP to the Gulf or India.** Prefer DAP, where import clearance remains the buyer's responsibility.

13.2 South Korea — first order under preferential origin

Situation. A Seoul concept store orders €5,400 of cutlery and ceramics.

What changes. The value of originating products is below €6,000. The workshop can therefore place the origin declaration directly on its commercial invoice, without being an Approved Exporter and without any prior formality. The Korean buyer obtains the preferential rate, in most cases zero duty.

The intermediary's action. Supply the workshop with the exact text of the declaration, check that it does appear on the invoice, and explain to the Korean buyer that it must present it to its broker to claim the preference — many do not know this and pay duty for no reason.

The subject to prepare. If the relationship develops and orders exceed €6,000, the workshop will have to become an Approved Exporter. The process takes several weeks. Anticipating it is a high perceived-value service.

13.3 Samples under ATA carnet — meetings in Dubai

Situation. A trip to Dubai with a case of 18 sample pieces, declared value €3,800, for a presentation to three buyers, returning to France within eight days.

The solution. ATA carnet requested from the CCI. Twelve months' validity, usable for several trips within that period. The UAE has accepted ATA since April 2011.

The sequence. Exportation voucher endorsed by French customs on departure. Importation voucher endorsed on arrival in Dubai. Re-exportation voucher endorsed on leaving the UAE. Re-importation voucher endorsed on return to France. Four endorsements, no duty paid.

The costly mistakes. Forgetting the exit endorsement in France: re-importation becomes an ordinary clearance with duty payable. Forgetting the re-exportation endorsement in Dubai: the guarantee chain is triggered and the holder pays Emirati duties plus penalties. Selling a piece on the spot without regularising: same consequence, plus an invoicing problem.

Reminder. The carnet covers only what comes back. Any piece left behind must be the subject of a proper definitive importation.

13.4 A breakage claim — the recourse timeline

Situation. Of the three pallets in MV-2026-01, one crate arrives crushed. Eleven plates broken, value €1,450.

What must be done, in order and without skipping a step:

1. On delivery, in the driver's presence: photograph the pallet and the outer packaging **before opening**. That is the photo that proves the damage pre-existed.
2. Make written, precise and reasoned reservations on the transport document: number of packages concerned, nature of the damage, estimated quantity. "Package No 2: carton crushed at the corner, 11 plates broken" — not "subject to unpacking".
3. Photograph each damaged piece, with the reference visible.
4. Confirm in writing to the carrier and the insurer within the time limits of the applicable convention. These limits are short and missing them extinguishes the right of recourse.
5. File the claim: it is the insured under the policy who does this, so the buyer under FCA.
6. Keep the broken pieces until the survey. Throwing them away sinks the file.

What the intermediary does. It sends this procedure to the buyer three days before arrival, not after the loss. It then gathers the documents and coordinates. It files nothing in anyone's place.

The figure to keep in mind. If ad valorem insurance was not taken out, recourse against the air carrier is capped at 26 SDR per kilogram of the damaged package. For a 12 kg crate, that is around €360 against a €1,450 loss.

14. Operational checklists

14.1 Qualifying a new manufacturer — ten questions

1. Have you already exported outside the European Union? To which countries?
2. Do you have an EORI number?
3. Do you sell EXW or FCA? Who makes your export declaration?
4. Do you collect and archive the exit certification?
5. Do you work with a freight forwarder? Which one?
6. Do you know the HS codes of your references? Do you have a BTI?
7. Can you produce a food contact declaration of compliance?
8. Are you an Approved Exporter for preferential origin purposes?
9. What is your monthly production capacity and your standard lead time?
10. How do you pack for a thirty-day sea voyage?

Questions 2, 3 and 7 are generally enough to sort a workshop between “already structured” and “needs support” — and therefore to assess an intermediary’s real leverage.

14.2 Before each shipment

- ☐ Incoterm and named place written into the order confirmation
- ☐ Valid EORI for each shipper
- ☐ HS code stated on each invoice
- ☐ VAT exemption wording on each invoice
- ☐ Invoice, packing list and transport document strictly consistent: weights, packages, addresses
- ☐ Certificate of origin requested from the CCI if the market expects it
- ☐ Preferential origin declaration applied if an agreement applies
- ☐ Product compliance declarations available
- ☐ Ad valorem insurance taken out, breakage exclusion checked
- ☐ Packaging specification complied with and photographed
- ☐ Inspection report issued and circulated
- ☐ Scans sent to the buyer; originals held back until payment
- ☐ Reservations procedure sent to the buyer before arrival

14.3 After shipment

- ☐ SDS exit certification received and passed to each workshop
- ☐ Confirmation of arrival and clearance obtained
- ☐ Any reservations noted and documented

- ☐ Commission invoice issued
- ☐ File archived, closing note written

14.4 The eight questions to ask a freight forwarder

1. Indicative quotation for air and LCL sea, to arbitrate cost against lead time.
2. Do you handle multiple collections and consolidation? At what flat rate?
3. Direct customs representation for each shipper: a single AWB with several invoices, or one declaration per shipper?
4. Ad valorem insurance: rate, deductible, and what exclusions on breakage?
5. What packaging specification do you require for the cover to operate?
6. Do you systematically return the exit certification to each shipper?
7. Account opening conditions for a workshop with no export history?
8. What are your general terms and your liability caps?

---

15. Glossary

AES — Automated Export System. European programme to overhaul export clearance and exit monitoring, implemented in France through DELTA IE.

Ad valorem — Calculated on value. Applies to customs duties as well as to insurance.

AWB — Air Waybill. Non-negotiable, not a document of title to the goods.

B/L — Bill of Lading. Document of title to the goods, negotiable.

BIS — Bureau of Indian Standards. India's standardisation body.

BTI / RTC — Binding Tariff Information. Free customs decision setting classification, valid three years throughout the Union.

CMR — Convention on the Contract for the International Carriage of Goods by Road, 1956. Cap of 8.33 SDR/kg.

DELTA IE — The French import-export declaration system, successor to DELTA G and DELTA X Export.

e-Sanchit — Indian platform for uploading customs supporting documents.

EORI — Unique identifier of an operator with EU customs authorities.

EUR.1 — Movement certificate attesting preferential origin, endorsed by customs.

Approved Exporter — Operator authorised by customs to self-certify preferential origin with no value limit.

Free zone — Customs enclave allowing storage and re-export without paying the territory's duties.

FSSAI — Food Safety and Standards Authority of India.

GCC / GCC tariff — Gulf Cooperation Council. Customs union with a 5% common external tariff.

GST / IGST — Indian goods and services tax; IGST applies on importation.

HS — Harmonized System. Global customs nomenclature; first six digits universal.

ICEGATE — Electronic portal of Indian customs.

IEC — Importer-Exporter Code, mandatory identifier of the Indian importer.

LCL — Less than Container Load, sea freight consolidation.

Mainland — The customs territory of the UAE, as opposed to the free zones.

MRN — Movement Reference Number, the number of a customs declaration.

Non-preferential origin — The country the goods come from. No tariff effect.

Notify party — Party to be notified on arrival, distinct from the consignee.

Preferential origin — Qualification giving entitlement to a reduced rate under a trade agreement.

Chargeable weight — The higher of actual weight and volumetric weight. In air freight: 1 m^3 = 167 kg.

Direct representation — The declarant acts in the name and on behalf of another, who remains sole debtor.

Indirect representation — The declarant acts in its own name on behalf of another, and becomes a co-debtor.

SDR — Special Drawing Right, the IMF unit of account, used by the transport conventions.

SDS — *Suivi De la Sortie*. French service certifying the actual exit of goods for tax purposes.

UNI-PASS — Clearance system of Korean customs.

---

16. Sources

All factual information in this guide comes from primary sources: government authorities, regulatory texts and international organisations.

French customs — DGDDI

Export and exit monitoring: DELTA IE, export module and SDS · Export formalities, the essentials · Ensuring the actual exit of goods from the customs territory of the Union · The new Incoterms® 2020 rules and customs value (technical sheet) · Notice to operators of 18 June 2021 — definition of the exporter for customs declaration purposes · Becoming an Approved Exporter and certifying origin on a commercial document · Guide to determining preferential origin in the EU · ATA carnet (Temporary Admission) or e-ATA · 10 questions to ask before exporting to India · 10 questions to ask before exporting to the United Arab Emirates · Exporting to South Korea — Q&A on the free trade agreement

Taxation — BOFiP and CGI

BOI-TVA-CHAMP-30-30-10-20 — Supplies of goods transported outside the EU by a buyer not established in France · BOI-TVA-CHAMP-30-30-10-10 — Exports carried out by the seller or on its behalf · Article 262 of the CGI; Article 74 of Annex III to the CGI

European Union

Delegated Regulation (EU) 2015/2446, Article 1(19), as amended by Regulation (EU) 2018/1063 · Regulation (EC) No 1935/2004 — materials intended to come into contact with food · Directive 84/500/EEC — ceramic articles, lead and cadmium limits · Directive

2005/31/EC — declaration of compliance and test method · EU–South Korea free trade agreement (Access2Markets, European Commission) · European Commission statement on the signature of the EU–India agreement, 27 January 2026 · CJEU, 19 December 2013, Case C-563/12, BDV Hungary Trading Kft.

International organisations

World Trade Organization — Agreement on Implementation of Article VII of the GATT (customs valuation), Article 8 · Montreal Convention, 1999, Article 22(3) — revised limits in force since 28 December 2024 · CMR Convention, 1956, Article 23 · Hague-Visby Rules · IATA — Cargo Agency Program and Cargo Account Settlement Systems (CASS) · International Chamber of Commerce — Incoterms® 2020

India

Central Board of Indirect Taxes & Customs (cbic.gov.in) · Directorate General of Foreign Trade (dgft.gov.in) · Bureau of Indian Standards (bis.gov.in); FSSAI (fssai.gov.in) · Indian Customs Manual — Valuation; Customs Valuation Rules 2007, Rule 10

United Arab Emirates

Federal Customs Authority (fca.gov.ae); Dubai Customs; Dubai Trade (dubaitrade.ae) · ESMA — Emirates Authority for Standardization and Metrology · Gulf Standardization Organization (GSO)

France — regulated professions

Transport Code, Articles L1422-1 et seq., R1422-1 to R1422-25 · Commercial Code, Articles L132-1 et seq. — freight forwarding commission · Order of 21 December 2015 on the certificate of professional competence for freight forwarding commission agents · Bpifrance Création — factsheets on “Commissionnaire de transport” and “Trade intermediaries”

Disclaimer

This document is a training resource. It constitutes neither legal, tax nor customs advice.

Three points call for professional validation before any application:

- the tariff classification of each reference, which is the manufacturer’s responsibility and is secured through Binding Tariff Information;
- the boundary between agency and freight forwarding commission, which is a matter for a transport law solicitor;
- the tax treatment of commissions and the VAT exemption, which is a matter for an accountant.

The rates, thresholds and procedures cited are those in force at the date of writing. Customs law moves fast: the EU–India agreement signed in January 2026 is the most direct illustration of this for the markets covered here.

Maison Voisine — August 2026