

Gold Standard Commercial Invoice – V1

March 2024

Introduction

When shipping parts internationally, some countries require Commercial Invoice to comply with worldwide customs regulations. To ensure your shipment to JLR moves seamlessly through our network without delay, you must complete a Commercial Invoice correctly.

Failure to provide complete and accurate data is one of key reasons for customs process failure within JLR and it is therefore essential for continuity of supply that all suppliers comply with this standard.

To support our suppliers, JLR has created this standard document to explain the requirements as we see them. JLR's guidance is that if your organisation is not familiar with this terminology, or the requirements to meet its customs obligations, that your organisation should seek its own independent customs / tax advice.

The Commercial Invoice must be BOTH:

1. Emailed to the contacts laid out in the JLR supplier packs - <https://jlr.portal.covisint.com/web/portal/brexit> AND
2. Printed and handed to the driver with each shipment to JLR for all FCA Incoterm route types and supplied with all deliveries of parts on DDU & DAP Incoterms.

The commercial invoice acts as the handshake between the seller and the buyer to confirm responsibility within the supply chain and does not replace the Sales Invoice.

Principles

- (1) JLR does not prescribe a format for suppliers Commercial Invoice.
- (2) Each Commercial Invoice must have the word "Invoice" on the document and be on company letterhead.
- (3) For Commercial Invoices in dual languages, all fields should have an English translation.
- (4) Correct practice is for entries to be typed and not handwritten where possible.
- (5) Printed documents must be clearly legible.
- (6) Suppliers should ensure that all entries are on the Commercial Invoice. Where this is not possible, as a contingency, suppliers must supply box quantity, along with gross and net weight details for each part reference and total shipment on the accompanying Packing List/Delivery Note.
- (7) Permanent/Temporary import – Shipments must be identified as permanent or temporary as this will determine whether import duty is paid.

Field Number	Required Information	Field	Explanation	Further Information
1	Supplier Name (Consignor)	Supplier specific	Supplier Name as specified on the JLR Purchase Order.	Bonded Parts: For supplier shipments made directly from customs bond, this address should be suppliers manufacturing GSDb address.
2	Supplier GSDb Code	Supplier specific	Global supplier database which contains key information on JLR suppliers. A unique code for each JLR supplier.	N/A
3	Supplier Address (Consignor)	Supplier specific	Supplier Address as specified on the JLR Purchase Order.	Bonded Parts: For supplier shipments made directly from customs bond, this address should be suppliers manufacturing GSDb address.
4	Preference Statement	Mandatory Field	A preference certificate is issued by exporters when the goods being exported qualify under a preferential trade agreement with specific countries. This certificate permits the goods to be imported into that country at a reduced rate of duty, in most cases zero duty.	See additional information below for exact wording required.
5	Suppliers REX (EU)**, Customs Authorisation Number (non-EU)**, or EORI (UK only)***	Supplier specific	REX stands for Registered Exporter Number. <ol style="list-style-type: none"> 1) REX (Registered Exporter Number) needs to be included in Preference statement for EU exports (see Field number 4) 2) Customs Authorisation Number needs to be included in Preference statement for non-EU exports (see Field number 4) 3) EORI needs to be included in Preference statement for UK exports (see Field number 4) 	EU - https://taxation-customs.ec.europa.eu/online-services/online-services-and-databases-customs/rex-registered-exporter-system_en UK EORI - https://www.tax.service.gov.uk/check-eori-number?_ga=2.168528225.1945464875.1689757652-629165087.1680093407
6	Sellers VAT Registration Number	Supplier specific	N/A	N/A
7	Buyers Company Name (sold to details)	JLR should be used	This is the legal entity as specified on the JLR purchase order (Production order field 1) who is buying the goods and not necessarily the destination it is delivered to.	This will be JLR Whitely

8	Buyers Company Address (sold to details)	Company Address on JLR Purchase Order	This is the address as specified on the JLR purchase order (Production order field 45) who is buying the goods and not necessarily the destination it is delivered to.	This will be Abbey Road, Whitley, Coventry, CV3 4LF
9	Delivery Place Name (ship to name)	Delivery place name	The name of where the goods are being delivered to as specified on the JLR Schedule.	This will be the location the shipment is being delivered to.
10	Delivery Address (ship to address)	Delivery address to include FULL postcode	The address of where the goods are being delivered to as specified on the JLR Schedule.	Please see Plant Addresses pack on Covisint for correct delivery addresses.
11	Invoice Number	Supplier specific	A unique number is required on each Invoice and should not be duplicated.	N/A
12	Invoice Date	Either DD/MM/YYYY or MM/DD/YYYY	N/A	N/A
13	Invoice Currency	Where possible suppliers should use the 3-character abbreviation e.g., EUR / GBP	The currency agreed for this transaction will be stated on the JLR Part Purchase Order.	https://www.iban.com/currency-codes
14	Incoterm + Name place	Incoterm as on JLR Purchase Order	The International Commercial Terms (INCO Terms) declare when the ownership of the goods officially changes hands and who becomes responsible for tax, duty, and transportation cost. The Incoterm you have agreed with JLR will be stated on the JLR Purchase Order.	Incoterm must have place name after 3 letter code. Incoterm FCA, DDU and DAP are accepted by JLR, only.
15	Total Invoice Value	Numerical Value	This is the total value of goods supplied for customs. Value of goods – FCA Incoterms Value of Goods, Transport & Insurance – DDU/DAP Incoterms	For statistical purposes

16	Part Number	Part number / Service Part number / Item specified on the JLR Purchase Order.	(1) JLR Part number – including engineering level. (2) Service part number for Aftermarket supply. (3) For Non-production goods, Item specified on Purchase order	N/A
17	Part Description	Full Part Description specified on the JLR Purchase Order.	This must be in English. Generic or broad descriptions are no longer permitted and are likely to cause delays.	N/A
18	Harmonised Tariff Code (HS or commodity code)	8 Digit Number NOTE: Some HS Codes may not be 8 digits long and, in this case, zero's must be added to the end of the HS code until 8-digit length has been reached.	Harmonised System (HS) Codes are commonly used throughout the export process for goods. The Harmonised System is a standardised numerical method of classifying traded products. It is used by customs authorities around the world to identify products when assessing duties and taxes and for gathering statistics.	UK Information - https://www.gov.uk/guidance/finding-commodity-codes-for-imports-or-exports EU Information - https://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en Harmonised Tariff Codes can also be identified as commodity code or HS Codes
19	Origin of Part	Country Code or full country name. "EU" is not acceptable.	Rules to establish the country of origin of imported and exported goods and to help identify those which qualify for lower or nil Customs Duty. This should be the 2-letter code for the Country.	UK Information - https://www.gov.uk/guidance/check-your-goods-meet-the-rules-of-origin EU Information - https://trade.ec.europa.eu/access-to-markets/en/content/welcome-access2markets-market-access-database-users Information can be provided on Delivery Note or Packing List.
20	Number of parts	Numerical quantity	Specific number of parts	N/A
21	Number of boxes/pallets	Numerical quantity	Specific number of boxes / pallets	N/A
22	Gross weight – Total	Numerical quantity kgs or litres	Unit of Measure i.e., Kilogram OR Litres to 3 decimal places of parts & packaging weight.	Information can be provided on Delivery Note or Packing List.
23	Net weight – Total by part	Numerical quantity kgs or litres	Unit of Measure i.e., Kilogram OR Litres to 3 decimal places of parts weight.	Information can be provided on Delivery Note or Packing List.

24	Unit value	Numerical value of each part / item	Price and currency on JLR Purchase Order to 4 decimal places.	N/A
25	ASN/SRN number	Advanced shipping number	This will ensure the shipment is booked as received against the correct schedule.	N/A
26	Signed declaration	Statement	At the bottom of each Commercial Invoice a signed declaration should be included "I/We hereby declare that the information contained in this invoice is true and correct and that the contents of the shipment are as stated above". Where possible this should be signed with the name of the individual and position in company.	N/A
27	Means of transport	Transportation details		N/A

**** Preference Statement Guidance for Non-EU and EU Exporters to UK (Non-EU - Customs Authorisation Number or REX Number, EU - REX Number, Canada - Business Number)**

To ensure JLR are compliant when completing Import Declarations for goods arriving into the UK and claiming preference as per Free Trade Agreements in place with UK and originating countries JLR need to ensure that these statements are in the following format.

*The exporter of the products covered by this document (Customs authorisation No (Non-EU), Business Number (Canada), Rex Statement (EU) ... declares that, except where otherwise clearly indicated, these products are of **xx** * preferential origin.*

***** Preference Statement Guidance for UK Exporters to EU (UK – EORI)**

To ensure JLR are compliant when completing Import Declarations for goods arriving into the EU and claiming preference as per Free Trade Agreements in place with UK and originating countries JLR need to ensure that these statements are in the following format.

*The exporter of the products covered by this document EORI Number (UK) ... declares that, except where otherwise clearly indicated, these products are of **xx** * preferential origin.*

* **xx** needs replacing with the originating Countries UN Location Code e.g., CH – Switzerland, DE – Germany etc

NB – For all queries reference Preference Statements please email: cooform@jaguarlandrover.com

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2	Supplier GSDB Code	Supplier Specific	Global Supplier database which contains key information on JLR suppliers. A unique code for each JLR supplier.
3	Supplier Address (Consignor)	Supplier specific	Supplier Address as specified on the JLR Purchase Order.
4	Preference Statement	Mandatory Field	A preference certificate is issued by exporters when the goods being exported qualify under a preferential trade agreement with specific countries. This certificate permits the goods to be imported into that country at a reduced rate of duty, in most cases zero duty.
5	Suppliers REX (EU), Customs Authorisation Number (Non-EU), or EORI (UK Only)	Supplier specific	1) A REX (Registered Exporter Number) number needs to be included in preference statement for EU exports (see field number 4) 2) Customs Authorisation Number needs to be included in preference statement for Non-EU exports (see field number 4) 3) EORI needs to be included in preference statement for UK Exports (see field number 4)
6	Sellers VAT Registration Number	Supplier specific	N/A
7	Buyers Company Name	JLR should be used	This is the legal entity as specified on the JLR purchase order (Production order field 1) who is buying the goods and not necessarily the destination it is delivered to.
8	Buyers Company Address (sold to details)	Company Address on JLR Purchase Order	This is the address as specified on the JLR purchase order (Production order field 45) who is buying the goods and not necessarily the destination it is delivered to.
9	Delivery Place Name (Ship to name)	Delivery Place Name	The name of where the goods are being delivered to as specified on the JLR schedule.
10	Delivery Address (Ship to address)	Delivery address to include FULL postcode	The address of where the goods are being delivered to as specified on the JLR schedule.
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19	Origin of Part	Country Code or full country name. "EU" is not acceptable.	Rules to establish the country of origin of imported and exported goods and to help identify those which qualify for lower or nil Customs Duty. This should be a 2-letter code for the country. Information can be provided on Delivery Note or Packing List.
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