Shipping bespoke furniture *UK to EU*

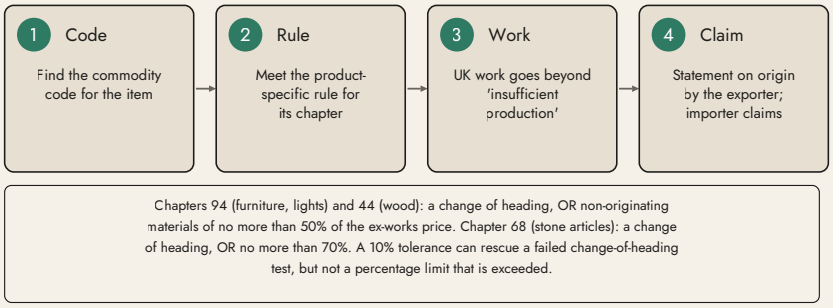
The origin test, the documents that travel with UK furniture to an EU project, and the UK VAT and CITES steps.

Compliance guidance. Read on 7 November 2026 from the UK-EU Trade and Cooperation Agreement as published, GOV.UK guidance and VAT Notice 703. The EU import side, member-state VAT, Incoterms and the EU deforestation rules were not read. Rules change: confirm with a customs broker, HMRC or the EU importer. This is guidance, not customs, tax or legal advice. Nothing here says what origin, route or documents any Make Bespoke Studio order or partner workshop's goods have: ask each partner in writing.

AT A GLANCE

Document or step	Who	What it does	Source read
GB EORI number	Exporter, or the agent for it	You need an EORI number starting GB to export from England, Wales or Scotland.	GOV.UK export guidance
Commodity code	Exporter	You must find the right code for the goods. A customs agent or transporter may help.	GOV.UK export guidance; see the commodity codes sheet
Commercial invoice	Seller	Shows the selling price; freight and export insurance included in the price are listed separately. The invoice and any licences or certificates travel with the goods.	GOV.UK export guidance
Packing list	Seller or packer	What is in each package, with weights and marks, so customs and the buyer can match the goods to the invoice.	Trade practice; not in the GOV.UK pages read
Export declaration	Exporter or agent	Made on the Customs Declaration Service; the old CHIEF system has taken no declarations since July 2024. Describing goods inaccurately may bring a customs penalty.	VAT Notice 703, paras 5.1, 6.5
Statement on origin	UK exporter	Prescribed text on the invoice or another document, with the exporter's EORI number, place and date. For exports to the EU it is valid for 12 months. Keep it and the supporting records for 4 years.	GOV.UK: proving originating status
Proof of export	Seller	Official or commercial evidence that the goods left the UK, to support a VAT zero rate. Export and evidence within 3 months of the time of supply. Keep for 6 years.	VAT Notice 703, paras 3.5, 6.2, 6.3, 6.7
CITES permit	Exporter	A permit is needed to move a specimen of a listed species, or an item made from one, into or out of Great Britain, and the other country's authority must issue its own.	GOV.UK CITES guidance
EU import declaration and VAT	EU importer	Made in the destination country. Not covered by the GOV.UK pages read.	Not read: ask the EU importer

The UK-side steps from GOV.UK guidance and VAT Notice 703, read 7 Nov 2026. The packing list row is trade practice. The EU side was not read: ask the EU importer.



The origin test in plain language. Product-specific rules are read at chapter level; a broker checks the heading. Original drawing by Make Bespoke Studio.

SPECIFICATION WORDING

ORIGIN

The Supplier states, before order, whether each item is originating in the United Kingdom under the UK-EU Trade and Cooperation Agreement, with the basis [change of heading / maximum [50]% non-originating materials of the ex-works price] and a list of non-originating materials with their share of the ex-works price. Where it is, the Supplier makes out a statement on origin on the commercial invoice, holds the supporting records for [4] years and tells the Designer at once if the statement is found to be wrong.

DOCUMENTS

For each shipment the Supplier provides before dispatch: commercial invoice with commodity codes and country of origin; packing list; statement on origin where claimed; [CITES permit where a listed species is used]; and, after export, the proof of export. The Supplier keeps the export evidence for [6] years. A change of material, workshop, route or importer that affects origin or the code requires written notice before shipment.

IMPORTER AND COSTS

The EU importer of record is [name, address, EORI or VAT number]. [The Buyer / The Supplier] is responsible for the import declaration, any duty and import VAT in [country]. Delivery terms: [ ]. Any installation in [country] is a separate supply and is [ ].

TERMS USED

Statement on origin
A declaration, usually on the invoice, that goods qualify as originating in the UK under the UK-EU trade agreement so they can enter the EU at zero duty. It is only valid if the goods actually meet the origin rules.

Originating
Goods that qualify for the reduced or zero duty rate under the UK-EU agreement because they are wholly obtained, or sufficiently worked or processed, in the UK or the EU.

STANDARDS AND SOURCES

- UK-EU Trade and Cooperation Agreement (as published, TS 8.2021): Articles 40, 42, 43, 49 and the product-specific rules.
- GOV.UK: Rules of origin for goods moving between the UK and EU: Guides dated 2021 and 20 Dec 2022.
- GOV.UK: Export goods from the UK: step by step: Updated 4 Aug 2026.
- VAT Notice 703: VAT on goods exported from the UK: Updated 4 Mar 2026.
- GOV.UK: Check if you need a CITES permit: Updated 23 Jun 2026.

Full guide: https://makebespoke.com/trade/technical/shipping-bespoke-furniture-uk-to-eu. Make Bespoke Studio coordinates manufacture through its partner workshops. Figures are guidance only and your specification governs; some may be superseded, so contact the studio to verify.