

Quick Reference for Customs Documentation Requirements by Country: United States, European Union, Middle East, Southeast Asia

In international logistics and customs clearance operations, different countries have significantly different documentation requirements.

Many cargo delays, inspections, or even shipment rejections are not due to logistics issues, but rather incomplete or non-compliant documentation.

This guide helps you quickly understand the core customs documentation requirements of major export destinations, enabling you to reduce clearance risks and improve shipment efficiency.

I . USA: Declaration Liability System, Compliance as Priority

The core principle of U.S. Customs is the Declaration Liability System – the importer bears full responsibility for the authenticity and accuracy of declared information. Policies have been significantly tightened for 2025-2026 with elevated compliance requirements.

Required Document List

Pursuant to 19 CFR 142.3 of the U.S. Federal Regulations, the following documents must be submitted for entry declaration:

Document	Type	Description
Remarks Entry	Declaration Form CBP Form 3461 or its electronic version	Mandatory submission
Commercial Invoice	Must include complete consignor/consignee information	Compulsory
Packing List	Required where applicable	Recommended essentials
Importer Identification Number	Importer Identification Number	Must be indicated on documents

Major Changes in 2026

- 1. Abolition of the \$800 duty-free policy:** Formal declaration and advance payment of customs duty deposit are required for all imported goods starting from May 2025.
- 2. Mandatory 10-digit HS Code:** Precise matching is required, with significant tariff differences for different materials (e.g., ceramic cups vs plastic cups). Incorrect coding will result in abnormal tariffs or inspection triggers.
- 3. High risks of under-declaration:** U.S. Customs has a long-term price monitoring system. Any detected under-declaration will lead to the importer being flagged, with subsequent inspection rates surging to 80-90%. In addition, historical data for several years will be retroactively reviewed, with supplementary tax and fines imposed.

Special Certification Requirements

- Food & Cosmetics: FDA Registration

- Electronic Equipment: FCC-ID Certification
- Textiles & Apparel: Certificate of Origin (if preferential treatment applies)

Inspection Characteristics

- Strong implication:** Non-compliance of a single item in the same container may result in detention of the entire container.
- Multi-SKU cargo:** Significantly extended inspection time; it is recommended to simplify cargo categories per container.

II. EU: Full Upgrade of ICS2 System

EU customs clearance rules are converging, but multiple new regulations have been implemented for 2025-2026, with the most important change being the full implementation of the **Import Control System 2 (ICS2)**.

Core Changes in 2026

ICS2 V3 has been launched (effective February 3, 2026), requiring submission of ENS 2.0 manifest data 24 hours prior to departure, including the following information:

- **EORI Number:** Mandatory for EU consignees (no longer an optional field)
- **HS Code:** Must be accurate with strict system verification
- **Cargo Description:** Vague descriptions (e.g., "general goods", "gifts") are prohibited and will be directly rejected by the system
- **Complete consignor/consignee information:** Name, address (including postal code), contact details
- **Exact weight and piece count**

New Tariff Regulations

• **Imminent abolition of the €150 duty-free threshold:** Customs duties shall be levied on all imported goods starting from Q1 2026.

• **VAT on small parcels:** Withheld and remitted by the platform.

Special Requirements of Major Countries

Germany:

- Advance payment of recycling fund for **electronic products** (EAR Registration)
- New **battery law registration** requirements effective 2025
- Parcels over €22 are highly likely to be taxed; false declaration may lead to return

France:

- **Mandatory French component labeling** for textiles
- **EU agent information** required for food products
- Stringent verification of declaration consistency

Inspection Characteristics

Strict verification of declaration consistency. Non-compliance of a single item in the same batch may trigger inspection of the entire batch.

Ⅲ. Middle East: High Certification Barriers

Middle Eastern countries have significantly strengthened import control in recent years, with various Electronic Tracking Notes becoming a standard requirement.

United Arab Emirates (UAE)

Document Requirements:

- Commercial Invoice, Packing List, Bill of Lading, Certificate of Origin for general trade

- **ATA Carnet** accepted at Dubai Airport (Abu Dhabi and Dubai only)

Special Regulations:

- Temporary import period shall not exceed **6 months (180 days)**, renewable with a total maximum period of 1 year
- Late fine of **1,000 AED** per week, capped at 20% of the cargo value
- Service fee of **150 AED** for customs declaration during non-working hours

Sudan (2026 Latest)

Pursuant to the latest regulations issued in March 2026, the following two certifications are mandatory for exports to Sudan:

1. ACD Certification (Advanced Cargo Declaration Electronic Tracking Note)

- **Effective date:** Mandatory implementation starting January 1, 2026
- **Requirement:** Pre-declaration at the port of shipment for all imported goods to obtain ACD Number

- **B/L Marking:** ACD Number must be indicated on the original Bill of Lading
- **Risks:** Fines, cargo detention or return for non-provision

2. COI Certification (Certificate of Inspection Before Shipment)

- **Applicable products:** 12 categories of high-risk products including building materials, electrical and electronic products, chemicals
- **Process:** Pre-shipment inspection → document review → certificate issuance
- **Risks:** Fines and mandatory return for lack of COI certificate; customs clearance may be extended by more than 15 days

IV. Southeast Asia: Intertwined Certification and Quota Control

Regulatory requirements vary greatly across Southeast Asian countries, with the common features of high certification requirements and strict quota control.

Indonesia (2026 Latest)

Indonesia has continued to strengthen import supervision in 2026, with a significant increase in customs clearance complexity.

Required Documents

- **Commercial Invoice:** Must be fully consistent with Bill of Lading information
- **Packing List:** Logically matched with the invoice
- **Certificate of Origin:** FORM E format must comply with the 2026 new anti-counterfeiting requirements
- **Bill of Lading:** Consignee must hold an Importer Identification Number

Special Supervision

- **SNI Certification:** Indonesian National Standard mandatory certification, covering machinery, electronics, textiles and other product categories
- **Quota License:** Required for some textile products
- **API-P Importer Qualification:** Importers must hold the corresponding identification number

Inspection Characteristics:

- Updated risk control model in 2026, with inspection rate rising to **40%** for first-time imports, port-changed cargo or abnormally declared cargo
- Three common objections: price query, classification dispute, application of origin criteria

Malaysia (2026)

Special Requirements for Wood Products:

- Plywood Bill of Lading must be marked with "plywood, for indoor use"
- Phytosanitary Certificate must verify Latin name and usage description
- CITES Permit for Import and Export must be applied in advance for species listed in CITES Appendices such as mahogany and teak

Thailand

Wood Product Requirements:

- Tree species must be specified in detail (e.g., "rubber wood"); vague terms such as "hardwood" will be rejected by customs

Vietnam

FORM E Certificate of Origin:

- Must be strictly consistent with the consignor on the Bill of Lading
- Must include HS Code, net weight and package quantity

Singapore

Customs clearance is relatively standardized, with the following notes:

- Invoices must detail product name, quantity, unit price and total price
- Import license must be applied in advance for food and pharmaceutical products

V. Quick Reference Table for Customs Document Requirements of Various Countries

Country/Region	Core Documents	Special Requirements	Key Certifications	2026 New Regulations
USA	Commercial Invoice, Packing List, Entry D	Identification Number	FDA/FCC Certification	Abolition of \$800 duty-free

	Declaration Form Importer			policy
EU	Commercial Invoice, Packing List, Bill of Lading	ENS Pre-declaration, EORI Number	CE Certification	Launch of ICS 2 V3
Germany	Same as EU	EAR Recycling Fund, Battery Law	CE Certification	New Battery Law requirements
France	Same as EU	French Labeling, EU Agent	CE Certification	Same as EU
UAE	Commercial Invoice, Certificate of Origin	ATA Carnet (designated ports)	No special	certification 6-month temporary import period
Sudan	Commercial Invoice, Packing List, Bill of Lading	Number marked on B/L	ACD + COI Dual Certification	Mandatory ACD starting Jan 1, 2026
Indonesia	Commercial Invoice, Packing List, FORM E	SNI Certification, Quota	SNI Certification	Inspection rate up to 40%
Malaysia	Commercial Invoice, Phytosanitary Certificate	Latin name for wood products	CITES Permit	Refined wood product requirements
Thailand	Commercial Invoice, Phytosanitary Certificate	Specific tree Species required	No special	Same as Malaysia

Vietnam	Commercial Invoice, FORM E	Strict document consistency	No special	FORM E anti-counterfeiting upgrade
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VI. Practical Tips

1. Confirm three key elements before shipment

- **Importer qualification:** Possession of local customs clearance qualification (e.g., US IOR, Indonesian API-P)
- **Certification requirements:** Whether SNI, CE, FDA and other certifications are required
- **Electronic tracking note:** Whether pre-declaration for ACD, ENS, AMS is required

2. "Three Consistencies" in document preparation

- Complete consistency of information on Invoice, Packing List and Bill of Lading
- Consistency of consignor on Certificate of Origin and Bill of Lading
- Consistency of HS Code with actual cargo

3. Sufficient time reservation

- EU ENS requires pre-declaration 24 hours in advance
- Sudan ACD must be declared at the port of shipment
- Indonesian inspection may add 5-7 working days

4. Avoid vague descriptions

- EU ICS2 system will directly reject vague product names such as "gifts", "samples", "general goods"
- Product description shall include key information such as material, usage and specifications

(Note: This document is compiled based on the latest regulations as of March 2026. National policies may be adjusted at any time; please refer to the latest announcements of local customs before declaration.)