



**FedEx**<sup>®</sup>

# Return Clearance Country Guide

# Canada

Type of Return	Export Requirements from Canada	Import Requirements into Canada
<b>CL COURTESY RETURN LABEL</b>	<ul style="list-style-type: none"> <li>A Commercial Invoice and an air waybill/shipping label are required.</li> </ul>	<ul style="list-style-type: none"> <li>A Commercial Invoice and air waybill/shipping label are required. The Commercial Invoice and air waybill/shipping label need to indicate the purpose of the shipment; e.g., for a trade show, repair, or goods — not according to order.</li> <li>The bill-to party for duties and taxes or Importer of Record can claim the GST through an input tax credit.</li> <li>Special provisions based on end use may also make the goods duty-free.</li> </ul>
<b>ES EXHIBITION/TRADE SHOW</b>	<ul style="list-style-type: none"> <li>An export declaration (B13A) must be completed and submitted, prior to export, for commercial goods that are valued at CAD \$2,000 or more, destined to any country other than the U.S., Puerto Rico, or the U.S. Virgin Islands.</li> <li>Required permits, certificates, or licenses must be submitted to the CBSA prior to the goods leaving Canada.</li> </ul>	<ul style="list-style-type: none"> <li>A 1/60th or an E29B entry is prepared unless the NAFTA/HS Code would make the goods duty-free by statute.</li> <li>A 1/60th entry requires a minimum of CAD \$25 duties and taxes, payable per month of stay in Canada.</li> <li>Order-in-council or non-entry requires a customs value of less than CAD \$20.</li> </ul>
<b>FP FOR REPAIR/PROCESSING</b>	<ul style="list-style-type: none"> <li>An export declaration (B13A) must be completed and submitted, prior to export, for commercial goods that are valued at CAD \$2,000 or more, destined to any country other than the U.S., Puerto Rico or the U.S. Virgin Islands.</li> <li>Required permits, certificates, or licenses must be submitted to the CBSA prior to the goods leaving Canada.</li> </ul>	<ul style="list-style-type: none"> <li>A 1/60th or an E29B entry is prepared unless the NAFTA/HS Code would make the goods duty-free by statute.</li> <li>A 1/60th entry requires a minimum of CAD \$25 duties and taxes, payable per month of stay in Canada.</li> <li>Order-in-council or non-entry requires a customs value of less than CAD \$20.</li> </ul>
<b>FR FOLLOWING REPAIR/PROCESSING</b>	<ul style="list-style-type: none"> <li>An export declaration (B13A) must be completed and submitted, prior to export, for commercial goods that are valued at CAD \$2,000 or more, destined to any country other than the U.S., Puerto Rico, or the U.S. Virgin Islands.</li> </ul>	<ul style="list-style-type: none"> <li>A 1/60th or an E29B entry is prepared unless the NAFTA/HS Code would make the goods duty-free by statute.</li> <li>A 1/60th entry requires a minimum of CAD \$25 duties and taxes, payable per month of stay in Canada.</li> <li>Order-in-council or non-entry requires a customs value of less than CAD \$20.</li> </ul>

# Canada

Type of Return	Export Requirements from Canada	Import Requirements into Canada
<b>IL ITEM FOR LOAN</b>	<ul style="list-style-type: none"> <li>An export declaration (B13A) must be completed and submitted, prior to export, for commercial goods that are valued at CAD \$2,000 or more, destined to any country other than the U.S., Puerto Rico, or the U.S. Virgin Islands.</li> <li>Required permits, certificates, or licenses must be submitted to the CBSA prior to the goods leaving Canada.</li> </ul>	<ul style="list-style-type: none"> <li>A 1/60th or an E29B entry is prepared unless the NAFTA/HS Code would make the goods duty-free by statute.</li> <li>1/60th entry requires a minimum of CAD \$25 duties and taxes, payable per month of stay in Canada.</li> <li>Order-in-council or non-entry requires a customs value of less than CAD \$20.</li> </ul>
<b>IT ITEMS FOR USE IN TRIAL</b>	<ul style="list-style-type: none"> <li>An export declaration (B13A) must be completed and submitted, prior to export, for commercial goods that are valued at CAD \$2,000 or more, destined to any country other than the U.S., Puerto Rico, or the U.S. Virgin Islands.</li> <li>Required permits, certificates, or licenses must be submitted to the CBSA prior to the goods leaving Canada.</li> </ul>	<ul style="list-style-type: none"> <li>A 1/60th or an E29B entry is prepared unless the NAFTA/HS Code would make the goods duty-free by statute.</li> <li>1/60th entry requires a minimum of CAD \$25 duties and taxes, payable per month of stay in Canada.</li> <li>Order-in-council or non-entry requires a customs value of less than CAD \$20.</li> </ul>
<b>LI LOAN RETURN</b>	<ul style="list-style-type: none"> <li>An export declaration (B13A) must be completed and submitted, prior to export, for commercial goods that are valued at CAD \$2,000 or more, destined to any country other than the U.S., Puerto Rico, or the U.S. Virgin Islands.</li> <li>Required permits, certificates, or licenses must be submitted to the CBSA prior to the goods leaving Canada.</li> </ul>	<ul style="list-style-type: none"> <li>A 1/60th or an E29B entry is prepared unless the NAFTA/HS Code would make the goods duty-free by statute.</li> <li>The shipment will be duty-free as long as it meets the requirements to qualify as goods returning to Canada.</li> </ul>
<b>PR REPAIR/PROCESSING RETURN</b>	<ul style="list-style-type: none"> <li>An export declaration (B13A) must be completed and submitted, prior to export, for commercial goods that are valued at CAD \$2,000 or more, destined to any country other than the U.S., Puerto Rico, or the U.S. Virgin Islands.</li> <li>Required permits, certificates, or licenses must be submitted to the CBSA prior to the goods leaving Canada.</li> </ul>	<ul style="list-style-type: none"> <li>Added value of the original import will be subject to duties and taxes unless it is considered duty-free under NAFTA or the HS Code.</li> <li>A 1/60th or an E29B entry is prepared unless the NAFTA/HS Code would make the goods duty-free by statute.</li> <li>Order-in-council or non-entry requires a customs value of less than CAD \$20.</li> </ul>

# Canada

Type of Return	Export Requirements from Canada	Import Requirements into Canada
<b>RJ REJECTED MERCHANDISE</b>	<ul style="list-style-type: none"> <li>An export declaration (B13A) must be completed and submitted, prior to export, for commercial goods that are valued at CAD \$2,000 or more, destined to any country other than the U.S., Puerto Rico, or the U.S. Virgin Islands.</li> <li>Required permits, certificates, or licenses must be submitted to the CBSA prior to the goods leaving Canada.</li> </ul>	<ul style="list-style-type: none"> <li>Goods may qualify as goods being returned as defective.</li> <li>1/60th entry requires a minimum of CAD \$25 duties and taxes, payable per month of stay in Canada.</li> <li>Order-in-council or non-entry requires a customs value of less than CAD \$20.</li> </ul>
<b>RO RETURN OTHER</b>	<ul style="list-style-type: none"> <li>Please contact your local FedEx Regulatory Consulting office to see if any provisions exist for specific shipments.</li> </ul>	<ul style="list-style-type: none"> <li>Please contact your local FedEx Regulatory Consulting office to see if any provisions exist for specific shipments.</li> </ul>
<b>RP REPLACEMENT</b>	<ul style="list-style-type: none"> <li>An export declaration (B13A) must be completed and submitted, prior to export, for commercial goods that are valued at CAD \$2,000 or more, destined to any country other than the U.S., Puerto Rico, or the U.S. Virgin Islands.</li> <li>Required permits, certificates, or licenses must be submitted to the CBSA prior to the goods leaving Canada.</li> </ul>	<ul style="list-style-type: none"> <li>Replacements are subject to duties and taxes as they are considered new importations.</li> <li>1/60th entry requires a minimum of CAD \$25 duties and taxes, payable per month of stay in Canada.</li> <li>Order-in-council or non-entry requires a customs value of less than CAD \$20.</li> </ul>
<b>TR TRIAL RETURN</b>	<ul style="list-style-type: none"> <li>An export declaration (B13A) must be completed and submitted, prior to export, for commercial goods that are valued at CAD \$2,000 or more, destined to any country other than the U.S., Puerto Rico, or the U.S. Virgin Islands.</li> <li>Required permits, certificates, or licenses must be submitted to the CBSA prior to the goods leaving Canada.</li> </ul>	<ul style="list-style-type: none"> <li>A 1/60th or an E29B entry is prepared unless the NAFTA/HS Code would make the goods duty-free by statute.</li> <li>1/60th entry requires a minimum of CAD \$25 duties and taxes, payable per month of stay in Canada.</li> <li>Order-in-council or non-entry requires a customs value of less than CAD \$20.</li> </ul>
<b>TS EXHIBITION/TRADE SHOW RETURN</b>	<ul style="list-style-type: none"> <li>An export declaration (B13A) must be completed and submitted, prior to export, for commercial goods that are valued at CAD \$2,000 or more, destined to any country other than the U.S., Puerto Rico, or the U.S. Virgin Islands.</li> <li>Required permits, certificates, or licenses must be submitted to the CBSA prior to the goods leaving Canada.</li> </ul>	<ul style="list-style-type: none"> <li>Goods returning to Canada qualify as duty-free/GST free.</li> </ul>



# China

Type of Return	Export Requirements from China	Import Requirements into China
ES EXHIBITION/TRADE SHOW	<ul style="list-style-type: none"> <li>The documents that may be required are a Power of Attorney, an air waybill, a Commercial Invoice, a temporary import and export deposit application form, or an explanation letter.</li> <li>East China (PVG) doesn't accept goods in this classification.</li> </ul>	<ul style="list-style-type: none"> <li>The importer must be authorized as the Importer of Record and obtain authorization from local customs for a temporary import bond entry.</li> <li>The importer must have temporary import bond authorization from port customs for the temporary import and export deposit application form.</li> <li>The importer needs to pay a deposit equal to duties and taxes.</li> <li>The Importer of Record should cancel the temporary import bond at the time of export and, once complete, can retrieve the previous temporary import bond deposit.</li> <li>Available with FedEx International Broker Select® service only.</li> <li>The import purpose must be clearly indicated on the Commercial Invoice.</li> <li>An import license could provide exemption; however, goods are still subject to review by the China Inspection and Quarantine Bureau.</li> <li>The Importer of Record may require appropriate certificates be applied.</li> </ul>
FP FOR REPAIR/PROCESSING	<ul style="list-style-type: none"> <li>The documents that may be required are the repair agreement, import paperwork, a Power of Attorney, an air waybill, a Commercial Invoice, an outward processing handbook/record book (for outward processing export declaration).</li> <li>Applicable for formal export only.</li> </ul>	<ul style="list-style-type: none"> <li>The importer must be authorized as the Importer of Record and obtain authorization from local customs for a temporary import bond entry.</li> <li>The importer must have authorization from port customs for the temporary import and export deposit application form.</li> <li>The importer needs to pay a deposit equal to duties and taxes.</li> <li>The Importer of Record should cancel the temporary import bond at the time of export and, once complete, can retrieve the previous temporary import bond deposit.</li> <li>Available with FedEx International Broker Select service only.</li> <li>The import purpose must be clearly indicated on the Commercial Invoice.</li> <li>An import license could provide exemption; however, goods are still subject to review by the China Inspection and Quarantine Bureau.</li> <li>The Importer of Record may require appropriate certificates be applied.</li> </ul>

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Type of Return	Export Requirements from China	Import Requirements into China
<b>FR FOLLOWING REPAIR/PROCESSING</b>	<ul style="list-style-type: none"><li>• The documents that may be required are the temporary import bond paperwork, a Power of Attorney, an air waybill, or a Commercial Invoice.</li></ul>	<ul style="list-style-type: none"><li>• “Returned after repair” should be clearly indicated on the Commercial Invoice, along with the repair fee (below the goods value line) and the model number.</li><li>• The value of the goods must match the goods formally exported, and the repaired goods should be re-imported within one year of the export date.</li><li>• The Importer of Record in China should maintain a record of the previous export paperwork.</li></ul>
<b>IL ITEM FOR LOAN</b>	<ul style="list-style-type: none"><li>• The Exporter of Record in China must be authorized by the Ministry of Commerce for international loan/lease business.</li><li>• The export requires special formal export formality (trade pattern coding 1523.)</li><li>• A loan/lease contract is required for export.</li><li>• If applicable, the goods may be subject to OGA license controls, depending on HS Codes.</li></ul>	<ul style="list-style-type: none"><li>• The Importer of Record in China must be authorized by the Ministry of Commerce for international loan/lease business.</li><li>• The Importer of Record in China must present the loan/lease contract.</li><li>• The import purpose must be clearly indicated on the Commercial Invoice.</li><li>• If China customs requests a deposit, the Importer of Record will still need to provide a temporary import and export deposit application form.</li><li>• If a deposit is requested, the Importer of Record should first cancel the temporary import bond and then retrieve the deposit after the shipment is re-exported.</li><li>• Available with FedEx International Broker Select® service only.</li></ul>

# China

Type of Return	Export Requirements from China	Import Requirements into China
<b>IT ITEMS FOR USE IN A TRIAL</b>	<ul style="list-style-type: none"><li>• The China temporary import bond export and re-entry procedures should be followed.</li><li>• A temporary import bond outbound formal export declaration requires a Power of Attorney, an air waybill, a Commercial Invoice, a temporary import and export deposit application form, and an explanation letter.</li><li>• East China (PVG) doesn't accept goods in this classification.</li></ul>	<ul style="list-style-type: none"><li>• The importer must be authorized as the Importer of Record and obtain authorization from local customs for a temporary import bond entry.</li><li>• The importer must have approval from port customs for the temporary import and export deposit application form.</li><li>• The importer needs to pay a deposit that is equal to the duties and taxes.</li><li>• The Importer of Record should cancel the temporary import bond at the time of export and, once complete, can retrieve the previous temporary import bond deposit.</li><li>• Available with FedEx International Broker Select® service only.</li><li>• The import purpose must be clearly indicated on the Commercial Invoice.</li></ul>
<b>LI LOAN RETURN</b>	<ul style="list-style-type: none"><li>• The documents that may be required include the previous import paperwork, a Power of Attorney, an air waybill, and a Commercial Invoice.</li><li>• The commodities must be declared as either "return shipment" or "other."</li><li>• If a deposit was required for the previous import, customer can get it back.</li><li>• An explanation letter is required.</li><li>• The Exporter of Record in China must be approved by the Ministry of Commerce for international loan/lease business.</li></ul>	<ul style="list-style-type: none"><li>• The documents that may be required include the full set of export paperwork and a loan/lease contract. The export VAT drawback certification letter issued by the China local taxation authority is also required. If the VAT was previously refunded from the taxation office to the China client, the China client needs to reimburse the tax office for the VAT refund.</li><li>• The shipment should be declared as "returned inbound shipment" or "trade pattern coding 1500."</li><li>• Duties and taxes may be exempt.</li></ul>

# China

Type of Return	Export Requirements from China	Import Requirements into China
<p><b>PR REPAIR/PROCESSING RETURN</b></p>	<ul style="list-style-type: none"> <li>• The importer must be authorized as the Importer of Record and obtain authorization from local customs for a temporary import bond entry.</li> <li>• The importer must have port customs approval of the temporary import and export deposit application form.</li> <li>• A deposit equal to duties and taxes is required to be paid.</li> <li>• The importer of record needs to cancel the temporary import bond at the time of export.</li> <li>• Available with FedEx International Broker Select® service only.</li> <li>• The import purpose must be clearly indicated on the Commercial Invoice.</li> <li>• Import license could be exempt; however, goods are still subject to review by the China Inspection and Quarantine Bureau, and IOR may require you to apply appropriate certificates.</li> </ul>	<ul style="list-style-type: none"> <li>• The documents that may be required include a repair agreement, that import paperwork, a Power of Attorney, an air waybill, a Commercial Invoice, and an outward processing handbook/record book (for outward processing export declaration).</li> <li>• Available for formal exports only.</li> </ul>
<p><b>RJ REJECTED MERCHANDISE</b></p>	<ul style="list-style-type: none"> <li>• The export should be made under a formal export mode and "return shipment" must be indicated.</li> <li>• The documents that may be required are a Power of Attorney, an air waybill, a Commercial Invoice, an explanation letter, a return agreement, the previous set of import paperwork, and the China Inspection and Quarantine Bureau certificate/appraisal report.</li> </ul>	<ul style="list-style-type: none"> <li>• The import should be made under a formal entry of "return shipment" for duty/tax exemption.</li> <li>• Defective items must be returned within one year of their export date.</li> <li>• If the importer wants to apply for duty/tax exemption, the previous export declaration documents must be provided.</li> <li>• If a shipment was declared via express mode previously, duties and taxes will be imposed when items are returned.</li> <li>• An export VAT drawback certification letter must be provided.</li> </ul>
<p><b>RO RETURN OTHER</b></p>	<ul style="list-style-type: none"> <li>• Please contact your local FedEx Regulatory Consulting office to see if any provisions exist for specific shipments.</li> </ul>	<ul style="list-style-type: none"> <li>• Please contact your local FedEx Regulatory Consulting office to see if any provisions exist for specific shipments.</li> </ul>



# China

Type of Return	Export Requirements from China	Import Requirements into China
<b>RP REPLACEMENT</b>	<ul style="list-style-type: none"> <li>• Must be formal export only (under trade pattern coding).</li> <li>• The documents that may be required are a contract which includes a warranty clause stipulating the valid warranty period, the previous import paperwork, the China Inspection and Quarantine Bureau certificate/appraisal report, an air waybill, a Commercial Invoice, and an explanation letter.</li> <li>• East China (PVG) doesn't accept goods in this classification.</li> <li>• After export declaration, customs will return a set of export documents to be used as a proof to claim duty- and tax-free designation for re-entry.</li> </ul>	<ul style="list-style-type: none"> <li>• The Importer of Record in China should maintain a record of the previous export paperwork.</li> <li>• The Importer of Record in China should maintain the previous original import paperwork.</li> <li>• The China Inspection and Quarantine Bureau certificate/appraisal report for quality and specifications may be required upon customs request.</li> <li>• The replaced items specifications (model number, quantity, value, etc.) should match the previous exported items, as indicated on the export paperwork.</li> <li>• Duties and taxes can be exempted.</li> <li>• A China Compulsory Certification, or other special license/certificate, can be exempted.</li> </ul>
<b>TR TRIAL RETURN</b>	<ul style="list-style-type: none"> <li>• Available for formal export only.</li> <li>• The documents that may be needed include the previous temporary import bond paperwork, a Power of Attorney, an air waybill, and a Commercial Invoice.</li> <li>• After the formal export, the temporary import bond is canceled and the deposit is returned.</li> </ul>	<ul style="list-style-type: none"> <li>• On the import Commercial Invoice, the re-import purpose must be clearly indicated, such as "returned after trial use."</li> <li>• The model number, goods value, quantity, etc., must match with the former exported goods on the import Commercial Invoice.</li> <li>• The full set of paperwork from the previous export is required.</li> <li>• Duties and taxes can be exempted.</li> <li>• For items regulated by China Compulsory Certification, the Importer of Record may need to provide a guarantee letter to prove the item is not for sale.</li> </ul>
<b>TS EXHIBITION/TRADE SHOW RETURN</b>	<ul style="list-style-type: none"> <li>• The documents that may be needed include the previous temporary import bond paperwork, a Power of Attorney, an air waybill, and a Commercial Invoice.</li> <li>• After the formal export, the temporary import bond is canceled and the deposit is returned.</li> </ul>	<ul style="list-style-type: none"> <li>• Available for formal entry only.</li> <li>• The full set of previous formal export paperwork is required.</li> <li>• For items regulated by China Compulsory Certification, the Importer of Record needs to provide a guarantee letter to prove the item is not for sale.</li> <li>• Duties and taxes can be exempted.</li> <li>• After re-import, the temporary export entry record should be canceled with customs.</li> </ul>

# United Kingdom, France, Germany

Type of Return	Export Requirements	Import Requirements
<b>CL COUTEST RETURN LABEL</b>	<ul style="list-style-type: none"> <li>• Pre-alert to FedEx export station required.</li> <li>• Proof of importation is required.</li> <li>• If customs requests to examine the shipment, two additional days in transit may occur.</li> <li>• The Commercial Invoice should state the reason for return.</li> <li>• The duties and taxes refund for the Importer of Record is obtained via a dispute process.</li> </ul>	<ul style="list-style-type: none"> <li>• Proof of exportation is required.</li> <li>• The Commercial Invoice should state the reason for return.</li> <li>• The return should take place within three years of original export.</li> <li>• The duties and taxes are not payable on the value of the goods – only the transportation.</li> <li>• Ancillary fees are applicable.</li> </ul>
<b>ES EXHIBITION/TRADE SHOW</b>	<ul style="list-style-type: none"> <li>• The Commercial Invoice should show the name of the exhibition, location, dates, and stand number.</li> <li>• If applicable, any identifying serial numbers must be quoted.</li> <li>• If customs requests to examine the shipment, an additional day in transit may occur.</li> </ul>	<ul style="list-style-type: none"> <li>• The Commercial invoices should show the name of the exhibition, location, dates, and stand number where goods are being exhibited.</li> <li>• Duty and tax drawback or suspension is available by quoting the Inward Processing Relief (IPR) number or authorization.</li> <li>• If customs requests to examine the shipment, an additional day in transit may occur. Ancillary fees are applicable.</li> </ul>
<b>FI FAULTY ITEM</b>	<ul style="list-style-type: none"> <li>• A pre-alert to FedEx export station required.</li> <li>• The Outward Processing Relief (OPR) number must be quoted.</li> <li>• If customs requests to examine the shipment, an additional day in transit may occur.</li> <li>• No ancillary fees are currently applicable.</li> </ul>	<ul style="list-style-type: none"> <li>• Duty exemption is available, but VAT exemption is not available.</li> <li>• The Commercial Invoice must state the reason for return of the faulty item and quote any applicable serial numbers.</li> <li>• If a FedEx deferment account is used, fees will apply, as will ancillary fees — please see <a href="https://www.fedex.com">fedex.com</a> for additional details.</li> <li>• If customs requests to examine the shipment, an additional day in transit may occur.</li> <li>• In addition to the export entry declaration, the completed customs document must be stamped with "PV Schein" (in German), and the faulty item must have been already exported prior to the import of the replacement.</li> </ul>

# United Kingdom, France, Germany

Type of Return	Export Requirements	Import Requirements
FP FOR REPAIR	<ul style="list-style-type: none"> <li>A pre-alert to FedEx export station is required. Outward Processing Relief (OPR) number must be quoted. Possible additional day in transit. No ancillary fees currently applicable.</li> </ul>	<ul style="list-style-type: none"> <li>Duty and tax drawback or suspension is available by quoting the Inward Processing Relief (IPR) number or authorization, providing the export declaration is correctly completed.</li> <li>The Commercial Invoice must clearly state the reason for repair/process and show any applicable serial numbers, together with the fees for repairing/processing.</li> <li>If a FedEx deferment account is used, fees will apply, as will ancillary fees – please see <a href="http://fedex.com">fedex.com</a> for additional details.</li> <li>If customs requests to examine the shipment, an additional day in transit may occur.</li> </ul>
FR FOLLOWING REPAIR/PROCESSING	<ul style="list-style-type: none"> <li>A pre-alert to FedEx export station is required.</li> <li>The Commercial Invoice should provide a full description of the repair/processing methods, together with the amount for repair.</li> <li>If applicable, any identifying serial numbers must be quoted.</li> <li>If customs requests to examine the shipment, an additional day in transit may occur.</li> <li>No ancillary fees are currently applicable.</li> </ul>	<ul style="list-style-type: none"> <li>Duty and tax drawback or suspension is available by quoting the Inward Processing Relief (IPR) number or authorization, providing the export declaration is correctly completed.</li> <li>The Commercial Invoice must clearly state the reason for repair/process and show any applicable serial numbers, together with the fees for repairing/processing.</li> <li>If a FedEx deferment account is used, fees will apply, as will ancillary fees – please see <a href="http://fedex.com">fedex.com</a> for additional details.</li> <li>If customs requests to examine the shipment, an additional day in transit may occur.</li> </ul>
IL ITEM FOR LOAN	<ul style="list-style-type: none"> <li>A pre-alert to FedEx export station is required.</li> <li>The Commercial Invoice must clearly state the reason for loan and show any applicable serial numbers.</li> <li>If customs requests to examine the shipment, an additional day in transit may occur.</li> </ul>	<ul style="list-style-type: none"> <li>Duty and tax exemption does not apply.</li> <li>The Commercial Invoice must clearly state the reason for loan and show any applicable serial numbers.</li> <li>If a FedEx deferment account is used, fees will apply, as will ancillary fees – please see <a href="http://fedex.com">fedex.com</a> for additional details.</li> <li>If customs requests to examine the shipment, an additional day in transit may occur.</li> </ul>

# United Kingdom, France, Germany

Type of Return	Export Requirements	Import Requirements
<b>RJ REJECTED MERCHANDISE</b>	<ul style="list-style-type: none"> <li>• A pre-alert to FedEx export station is required.</li> <li>• Proof of importation is required.</li> <li>• The Commercial Invoice should state the reason for rejection (defective, damaged, doesn't conform to what was requested), and customs must be notified for inspection at customer's premises up to 72 hours prior to re-export.</li> <li>• Claim valid only within 12 months of original import, and duties and taxes value must be more than €10.</li> <li>• A duties and taxes refund for the Importer of Record is obtained via a dispute process.</li> </ul>	<ul style="list-style-type: none"> <li>• Proof of exportation is required.</li> <li>• The Commercial Invoice should state the reason for rejection (defective, damaged, doesn't conform to what was requested), and return should take place within three years from the original export.</li> <li>• The duties and taxes are not payable on the value of the goods – only the transportation.</li> <li>• Ancillary fees will apply.</li> </ul>
<b>RO RETURN OTHER</b>	<ul style="list-style-type: none"> <li>• Please contact your local FedEx Regulatory Consulting office to see if any provisions exist for specific shipments.</li> </ul>	<ul style="list-style-type: none"> <li>• Please contact your local FedEx Regulatory Consulting office to see if any provisions exist for specific shipments.</li> </ul>
<b>RP REPLACEMENT</b>	<ul style="list-style-type: none"> <li>• A pre-alert to FedEx export station is required.</li> <li>• The Outward Processing Relief (OPR) number must be quoted.</li> <li>• If customs requests to examine the shipment, an additional day in transit may occur.</li> <li>• No ancillary fees are currently applicable.</li> </ul>	<ul style="list-style-type: none"> <li>• Duty and tax drawback or suspension is available by quoting the Inward Processing Relief (IPR) number or authorization, providing the re-export form is correctly completed.</li> <li>• The Commercial Invoice must clearly state the reason for replacement and show any applicable serial numbers.</li> <li>• If a FedEx deferment account is used, fees will apply, as will ancillary fees – please see <a href="http://fedex.com">fedex.com</a> for additional details.</li> <li>• If customs requests to examine the shipment, an additional day in transit may occur.</li> </ul>

# United Kingdom, France, Germany

Type of Return	Export Requirements	Import Requirements
<b>TR TRIAL RETURN</b>	<ul style="list-style-type: none"><li>• A pre-alert to FedEx export station is required.</li><li>• The Commercial Invoice should clearly state returned trial goods and outline what process has taken place.</li><li>• If applicable, any serial numbers must be quoted.</li><li>• If customs requests to examine the shipment, an additional day in transit may occur.</li><li>• No ancillary fees are currently applicable.</li></ul>	<ul style="list-style-type: none"><li>• Duty and tax drawback or suspension is available by quoting the Inward Processing Relief (IPR) number or authorization, providing the re-export form is correctly completed.</li><li>• The Commercial Invoice must clearly state the reason for returned trial goods and show any applicable serial numbers.</li><li>• If a FedEx deferment account is used, fees will apply, as will ancillary fees – please see <a href="https://www.fedex.com">fedex.com</a> for additional details.</li><li>• If customs requests to examine the shipment, an additional day in transit may occur.</li></ul>
<b>TS EXHIBITION/TRADE SHOW RETURN</b>	<ul style="list-style-type: none"><li>• A pre-alert to FedEx export station is required.</li><li>• The Commercial Invoice should show the name of the exhibition, location, dates, and stand from where goods are being returned.</li><li>• A duty and tax refund is possible only for items being returned.</li><li>• No ancillary fees are currently applicable.</li><li>• If customs requests to examine the shipment, an additional day in transit may occur.</li></ul>	<ul style="list-style-type: none"><li>• The Commercial Invoice should show the name of the exhibition, location, dates, and stand from where goods are being returned</li><li>• Duty and tax drawback or suspension is available by quoting the Inward Processing Relief (IPR) number or authorization.</li></ul>

# United States

Type of Return	Export Requirements	Import Requirements
<b>ES EXHIBITION/ TRADE SHOW</b>	<ul style="list-style-type: none"><li>• The exporter must complete a form CF 4455 and include it in the package with a detailed copy of the Commercial Invoice.</li></ul>	<ul style="list-style-type: none"><li>• The importer must be the Importer of Record.</li><li>• The Commercial Invoice must clearly indicate the Temporary Importation Bond intent (9813.00).</li><li>• The customer must indicate Broker Select Option on the air waybill and Commercial Invoice so that the shipment may be bonded to their own broker for Temporary Importation Bond entry handling.</li><li>• The Importer of Record needs to cancel Temporary Importation Bond entry record after the shipment is re-exported.</li><li>• Importer must clearly indicate import purpose accordingly in the commercial invoice.</li></ul>
<b>FI FAULTY ITEM</b>	<ul style="list-style-type: none"><li>• The exporter must complete a form CF 4455 and include it in the package with a detailed copy of the Commercial Invoice.</li></ul>	<ul style="list-style-type: none"><li>• There are no provisions for duty-free entry of "faulty" Merchandise.</li></ul>



# United States

Type of Return	Export Requirements	Import Requirements
<b>FP FOR REPAIR/PROCESSING</b>	<ul style="list-style-type: none"> <li>The exporter must complete a form CF 4455 and include it in the package with a detailed copy of the Commercial Invoice.</li> </ul>	<ul style="list-style-type: none"> <li>Importer must be Importer of Record.</li> <li>If goods are of US origin, they cannot have been advanced in value or condition while abroad, or exported from the U.S. with benefit of drawback. The Commercial Invoice must clearly indicate that the goods are being imported for the purpose of both repair and return/re-export.</li> <li>The Commercial Invoice must clearly indicate the Temporary Importation Bond intent (9813.00).</li> <li>The Importer of Record needs to cancel Temporary Importation Bond entry record after the shipment is re-exported.</li> </ul>
<b>FP FOLLOWING REPAIR/PROCESSING</b>	<ul style="list-style-type: none"> <li>If the item was previously imported into the U.S. as a Temporary Importation Bond, then the exporter must provide a form CF 3495 in triplicate, plus a copy of the original import documentation and detailed export commercial invoice.</li> </ul>	<ul style="list-style-type: none"> <li>Importer must be Importer of Record.</li> <li>The Commercial Invoice must clearly indicate "returned after repair" and contain: original value, value of repair completed, description of repair.</li> <li>The importer must have the shipper's declaration of repair and importer's declaration of repair.</li> </ul>
<b>IL ITEM FOR LOAN</b>	<ul style="list-style-type: none"> <li>The exporter must complete a form CF 4455 and include it in the package with a detailed copy of the Commercial Invoice.</li> </ul>	<ul style="list-style-type: none"> <li>The importer must be Importer of Record.</li> <li>The Commercial Invoice must clearly indicate the Temporary Importation Bond intent (9813.00).</li> </ul>
<b>IT ITEMS FOR USE IN A TRAIL</b>	<ul style="list-style-type: none"> <li>The exporter must complete a form CF 4455 and include it in the package with a detailed copy of the Commercial Invoice.</li> </ul>	<ul style="list-style-type: none"> <li>The importer must be Importer of Record.</li> <li>The Commercial Invoice must clearly indicate the Temporary Importation Bond intent (9813.00).</li> </ul>

# United States

Type of Return	Export Requirements	Import Requirements
<b>LI LOAN RETURN</b>	<ul style="list-style-type: none"> <li>If the item was previously imported into the U.S. as a Temporary Importation Bond, then the exporter must provide a form CF 3495 in triplicate, plus a copy of the original import documentation and detailed export Commercial Invoice.</li> </ul>	<ul style="list-style-type: none"> <li>Importer must be Importer of Record.</li> <li>If goods were previously imported and duty was paid, in order for the goods to return duty-free the following information/documentation is required:               <ul style="list-style-type: none"> <li>Proof that the goods were not advanced in value or in condition by any process of manufacture or other means while abroad.</li> <li>Copy of the lease/loan agreement.</li> <li>Proof that the goods are being re-imported by or for the account of the person who imported them into and exported them from the US.</li> </ul> </li> </ul>
<b>PR REPAIR/PROCESSING RETURN</b>	<ul style="list-style-type: none"> <li>If the item was previously imported into the U.S. as a Temporary Importation Bond, then the exporter must provide a form CF 3495 in triplicate, plus a copy of the original import documentation and detailed export Commercial Invoice.</li> </ul>	<ul style="list-style-type: none"> <li>Importer must be Importer of Record.</li> <li>The Commercial Invoice must clearly indicate "returned after repair" and contain: original value, value of repair completed, and description of repair.</li> <li>The importer must have the shipper's declaration of repair and importer's declaration of repair.</li> </ul>

# United States

Type of Return	Export Requirements	Import Requirements
<b>RO RETURN OTHER</b>	<ul style="list-style-type: none"> <li>Please contact FedEx Regulatory Consulting at 1.800.851.3336 to see if any provisions exist for specific shipments.</li> </ul>	<ul style="list-style-type: none"> <li>Please contact FedEx Regulatory Consulting at 1.800.851.3336 to see if any provisions exist for specific shipments</li> </ul>
<b>RP REPLACEMENT</b>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>There are no provisions for duty-free entry of "replacement" merchandise.</li> </ul>
<b>TR TRAIL RETURN</b>	<ul style="list-style-type: none"> <li>If the item was previously imported into the U.S. as a Temporary Importation Bond, then the exporter must provide a form CF 3495 in triplicate, plus a copy of the original import documentation and detailed export Commercial Invoice.</li> </ul>	<ul style="list-style-type: none"> <li>A stamped CF 4455 is required, plus a detailed Commercial Invoice.</li> </ul>
<b>TS EXHIBITION/TRADE SHOW RETURN</b>	<ul style="list-style-type: none"> <li>If the item was previously imported into the U.S. as a Temporary Importation Bond, then the exporter must provide a form CF 3495 in triplicate, plus a copy of the original import documentation and detailed export Commercial Invoice.</li> </ul>	<ul style="list-style-type: none"> <li>A stamped CF 4455 is required, plus a detailed Commercial Invoice.</li> </ul>