



HM Revenue & Customs

Commercial Samples and Advertising Material

Commercial samples and advertising material are excluded from statistics relating to the trading of goods between the UK and EU Member States provided they are delivered free of charge.

In this context, commercial samples or advertising materials are goods dispatched with the sole intention of preparing or supporting a subsequent sale of goods, and are not the subject of a commercial transaction themselves.

In the case of commercial samples, this might involve sending goods to illustrate their function or perhaps to allow a potential customer to test them, prior to purchase. The sample does not have to be defaced or altered in any way to prevent it being sold on; indeed the whole point of providing a commercial sample might be that it fully demonstrates its functionality.

For example:

Where previously, to qualify as a commercial sample, a piece of machinery might have been disabled or a glove might have had one finger cut off to make either not commercially saleable, this no longer applies. It should be possible to demonstrate the full functionality of a sample.

Goods sent as commercial samples do not have to be returned and may occasionally be tested to destruction. However, if a business subsequently decides to purchase a sample, the transaction should be reported at that time. If a sample is returned after examination or testing, it remains excluded from Intrastat, either as a dispatch or an arrival.

Advertising materials are goods for which the primary benefit is publicity.

If a charge is made for the carriage of a commercial sample or advertising material to a potential customer, this is still excluded from Intrastat as long as the supply is otherwise free of charge and the conditions above are fulfilled.

If you have any questions about this Information Sheet, please email them to uktradeinfo@hmrc.gov.uk and quote 'Information Sheet, Commercial Samples and Advertising Material' in the subject box.

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