Documentationonhydrocarbonsforexport to  
Andorra

As you may already know, hydrocarbons are included within the scope of the  
application of Law 38/1982 on excise duties.  
Among this products we can find: tar, petroleum oils (such as: lubricants,  
gasoline, gas oils…), natural gas, propane, butane, etc; Vaseline, paraffin;  
cyclic hydrocarbons (styrene…); lubricating preparations containing  
oil or bituminous mineral; etc.

Article 51 of this Law dealt with the exemption of II.EE. This refers to products contained on tariff 2nd of (article.50), in case of those products are destined for being used differently from fuel or petrol.

However, these products are NOT exempt from the obligation to  
travel with a DELIVERY NOTE according to the article 24 of Royal Decree 1165/1995.

For this reason, in oder to fulfil your exports to Andorra, in addition to the commercial invoice, a numbered PACKING LIST signed, sealed with the name and ID number of the signatory, in which include at least the following data as follow:

**Name, address, signatory’sVAT(**[tax identification number](https://www.linguee.com/english-spanish/translation/tax+identification+number.html)) **Name and address of the recipient  
Type of product (Description)  
Quantity (lumps, liters, net weight….)  
Date ofissue**