



**SOLVED  
WITH  
ACCURACY & ACTION**



patheon

## Importer of Record (IOR)

Under pressure to maximize productivity and to reduce the time and cost of shepherding new drugs from laboratory through licensure, the biopharmaceutical industry has continued to globalize the clinical trial footprint over the past 15 years. While an enlarged clinical trial universe certainly benefits patient recruitment and diversity, it also multiplies the operational and strategic obstacles that clinical trial professionals must circumvent.

Despite the substantial progress being made toward global regulatory alignment, customs requirements continue to evolve and may differ significantly amongst even neighboring countries. One way to help avoid customs chaos is for you or your partner provider to work closely with the Importer of Record, or even ask your partner to take on this responsibility thus minimizing the number of hand-offs in the supply chain. Early planning will help limit delays.

### The role of Importer of Record (IOR)

The Importer of Record is a legal entity responsible for:

- Ensuring the imported goods comply with local laws
- Filing a completed duty entry & associated documents
- Paying the assessed import duties & other taxes on those goods.

The role of Importer of Record can be particularly confusing as it varies from country to country; in some, the Sponsor is the only entity that can assume the role of IOR, while in others, the IOR can be a third party. It is important for your service provider to understand the role of the Importer of Record and to be able to act in this regard where possible. At a minimum, the shipper, the courier, the importer and the IOR need to be well connected. The fewer providers involved in the supply chain, the easier it will be.

### Capabilities

Leveraging our network of cGMP sites strategically located across the globe, our logistics expertise and our teams of in-country experts, we are in the unique position to handle the entire supply chain from start to finish, including the provision of Importer of Record services in 24 countries.

IOR duties can include:

- Appoint broker to effect imports
- Confirm harmonized tariff codes
- Pay duty & tax based on HN code allocated by Sponsor or broker (direct or via deferment accounts)
- Maintain batch importation information
- Help avoid misdeclarations & associated fines or inspections



## Global reach

Sponsors are assured that we are fully vetted and compliant with regional and country specific laws, providing IOR services in:

- Argentina, Australia
- Belarus, Brazil
- Canada, Chile, China\*, Colombia, Croatia
- Egypt, Estonia
- Germany
- Israel
- Mexico
- New Zealand
- Panama
- Russia
- Serbia, Singapore, South Africa, Switzerland Turkey
- Ukraine, UK

\* IOR Service through external partner

**Contact your Thermo Fisher Scientific representative for updates to this list of supported countries.**

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