

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Special Distribution

Committee on Trade in Industrial Products

Working Group 2

IMPORT DOCUMENTATION INCLUDING CONSULAR FORMALITIES

Background Note by the Secretariat

1. At the twenty-seventh session the CONTRACTING PARTIES decided that Group 2 of the Committee on Trade in Industrial Products should consider the problem of import documentation, including consular formalities (BISD, 18th Supplement, page 39).
2. This paper which brings together relevant information on the activities of GATT and of other international organizations is circulated as part of the preparations for the first meeting of Working Group 2 to consider these subjects.

Import documentation

(a) GATT provisions and activities

3. Article VIII of the General Agreement recognizes the need for "minimizing the incidence and complexity of import and export formalities and for decreasing and simplifying import and export documentation requirements". The text of Article VIII and the notes to this Article are contained in Annex A to this note.
4. At the sixth session the CONTRACTING PARTIES adopted a report on Documentary Requirements for the Importation of Goods containing some draft recommendations (BISD, Volume 2, page 210). At the seventh session the CONTRACTING PARTIES established a "Code of Standard Practices for Documentary Requirements for the Importation of Goods". The text of the Code is contained in Annex B to this note (see also report of the Working Party in BISD, 1st Supplement, page 100). At the ninth session a report on Documentary Requirements for the Importation of Goods was adopted. (BISD, 3rd Supplement, page 99).
5. In the Illustrative List, annexed to document L/3298, notification Nos. 121 and 146 relate specifically to import documentation /items 135 and 148 relate to certificates of origin commented upon in Section E(b) in Part 2 of the Inventory/. The general comments on this subject are reproduced in Section E(c) of Part 2 of the Inventory (Annex C).

6. The following possible solutions to the problems of import documentation were suggested in the report of Working Group 2 (COM.IND/W/47).

"Customs clearance documentation. It was suggested that a way in dealing with complaints about import documentation requirements of particular countries would be to establish a special sub-committee of customs experts to develop standard forms that would meet the import documentation requirements of all customs services throughout the world. This sub-committee would take into account the work being done in other international organizations so as not to duplicate it. The representative of the United States presented a list of common requirements for a customs invoice and a list of common requirements for an all-purpose (consumption, warehouse, appraisalment) entry document, both of which are attached hereto as Annexes IV and V. Some delegations had doubts as to the feasibility of drawing up a common list of customs requirements so long as fundamental differences remained as between customs legislations. They were, however, in favour of the proposal that the sub-committee mentioned above should be appointed. Other delegations, having noted that the Customs Co-operation Council was already engaged in the elaboration of standard forms, considered that the establishment of such a sub-committee was not desirable, because its work would duplicate that of the Customs Co-operation Council."

Annexes IV and V are reproduced as Annexes D and E to this note.

The main suggestion made was to establish a special sub-committee of customs experts to develop standard forms to meet import documentation requirements. The question of duplication of work with the Customs Co-operation Council was mentioned in this connexion.

(b) Activities of other organizations

7. The Economic Commission for Europe has elaborated a lay-out key as part of its effort to standardize import documentation. The comments by the ECE Secretariat on future work of Working Group 2 as well as the lay-out key are contained in Annex F. As will be seen from this communication, in the view of the ECE Secretariat, the proposed solutions in Working Group 2 do not seem to imply a duplication of work with current work of that Organization.

8. In a letter of 30 March 1972, the Secretariat of the Customs Co-operation Council informed the secretariat of the work in progress on import documentation in its Permanent Technical Committee (Annex G).

Consular formalities

9. According to paragraph 4(a), the provisions of Article VIII of the General Agreement also cover consular transactions, such as consular invoices and certificates.

10. As in the case of import documentation, reports were adopted on consular formalities at the sixth and seventh sessions of the CONTRACTING PARTIES and a Code on Standard Practices for Consular Formalities was established at the seventh session. (See BISD, Volume 2, page 210 and 1st Supplement, page 101 and page 25.) The text of the Code recommended by the CONTRACTING PARTIES is contained in Annex H. At the eighth, ninth, eleventh and twelfth sessions of the CONTRACTING PARTIES, recommendations were made regarding notification of and abolition of consular formalities. A report on consular formalities was adopted at the twentieth session. (BISD, 11th Supplement, page 214 and page 59.) A further review of progress on the abolition of consular formalities appears in document L/3089 and Addendum 1, L/3090 and Corrigendum 1, and L/3408. The latter document shows some Latin American countries, Portugal and Turkey as maintaining consular formalities.

11. Notification Nos. 118 and 134, figure on the Illustrative List. General comments pertaining to consular formalities are reproduced in Section E(a) of the Inventory. The text of these comments is contained in Annex I.

12. Paragraphs 44-46 of the report of Working Group 2 deal with the nature and scope of the problems. Paragraph 47(a) and paragraph 48 set out possible solutions. The text of these paragraphs is reproduced in Annex J together with the views of the countries maintaining consular formalities.

13. As it will be seen from this part of the report, it was suggested, inter alia, that an Interpretative Note to Article VIII should be drawn up or a decision taken to phase out remaining consular formalities over a period of five years or that a study on specific questions should be carried out.

ANNEX A

Article VIII

Fees and Formalities connected with Importation
and Exportation*

1. (a) All fees and charges of whatever character (other than import and export duties and other than taxes within the purview of Article III) imposed by contracting parties on or in connexion with importation or exportation shall be limited in amount to the approximate cost of services rendered and shall not represent an indirect protection to domestic products or a taxation of imports or exports for fiscal purposes.

(b) The contracting parties recognize the need for reducing the number and diversity of fees and charges referred to in sub-paragraph (a).

(c) The contracting parties also recognize the need for minimizing the incidence and complexity of import and export formalities and for decreasing and simplifying import and export documentation requirements.*

2. A contracting party shall, upon request by another contracting party or by the CONTRACTING PARTIES, review the operation of its laws and regulations in the light of the provisions of this Article.

3. No contracting party shall impose substantial penalties for minor breaches of customs regulations or procedural requirements. In particular, no penalty in respect of any omission or mistake in customs documentation which is easily rectifiable and obviously made without fraudulent intent or gross negligence shall be greater than necessary to serve merely as a warning.

4. The provisions of this Article shall extend to fees, charges, formalities and requirements imposed by governmental authorities in connexion with importation and exportation, including those relating to:

- (a) consular transactions, such as consular invoices and certificates;
- (b) quantitative restrictions;
- (c) licensing;
- (d) exchange control;
- (e) statistical services;
- (f) documents, documentation and certification;
- (g) analysis and inspection; and
- (h) quarantine, sanitation and fumigation.

Ad Article VIII

1. While Article VIII does not cover the use of multiple rates of exchange as such, paragraphs 1 and 4 condemn the use of exchange taxes or fees as a device for implementing multiple currency practices; if, however, a contracting party is using multiple currency exchange fees for balance-of-payments reasons with the approval of the International Monetary Fund, the provisions of paragraph 9(a) of Article XV fully safeguard its position.

2. It would be consistent with paragraph 1 if, on the importation of products from the territory of a contracting party into the territory of another contracting party, the production of certificates of origin should only be required to the extent that is strictly indispensable.

ANNEX B

Code of Standard Practices for Documentary
Requirements for the Importation of Goods

1. Documents required

Facts relating to imported goods which are required for customs or other governmental purposes should to the greatest possible extent, be ascertained from the commercial documents relating to the transaction in question. In principle the following commercial documents should suffice to meet governmental requirements:

- (i) transport document (bill of lading, consignment note); and
- (ii) commercial invoice, accompanied where necessary by a packing list.

The specification of these documents does not mean that documents such as manifests, customs entry or declaration forms or import licences can be dispensed with. It is also to be understood that in certain circumstances the production of other documents such as certificates of origin, consular invoices, freight or insurance papers, sanitary certificates etc., may be required.

2. Combined Invoice Form

Where governments require two or more of the following documents:

- (i) commercial invoice
- (ii) consular invoice
- (iii) certificate of origin

they should alternatively accept, at the trader's option, either separate documents or a combined form taking their place, provided the combined form incorporates all the information normally contained in the separate documents.

3. Copies of documents

Governments should keep down to a strict minimum the number of copies of documents required. As far as possible any government issued forms should be supplied to traders free of charge or at approximate cost.

4. Collection of statistical information

Where statistical information is required by governments, it should as far as possible be taken from the customs and other documents normally submitted by the exporter or importer for customs purposes. The exporters should not be required to fill in statistical forms for the government of the importing country

and the importer should not be required to provide statistical information for the country of export. In other words, the government of the exporting country should get its data from the exporter and the government of the importing country from the importer.

5. Tariff classification of goods

It should not be obligatory for the exporter or shipper to classify his goods according to the customs tariff of the country of import. Such classification should be done by the importer, if required, subject of course to review by customs authorities.

6. Weights and measures

While governmental authorities should be free to require their import and export documents to be made out in terms of the weights and measures in force in their territory, commercial documents expressed in terms of the weights and measures of the country of exportation or in terms of any weights or measures used internationally in the trade concerned should be accepted in support of import documents. Similarly, export invoices expressed in terms of the weights and measures of the importing country or in terms of any weights or measures used internationally in the trade concerned should be accepted in support of export documents.

ANNEX C

Other Documentation Requirements

Austria and the Nordic countries have notified that several countries¹ require production of customs invoices. This is an impediment to international trade, especially when the requirement for customs invoices is coupled with rigid rules in relation to valuation for customs purposes. In such cases exporters must often be intimately familiar with the valuation rules of the importing country concerned to be able to fill in the customs invoice properly.

The Nordic countries, at the meeting of the Committee, stressed that the ultimate aim should be to cut down the number of documents required in international trade as much as possible. In the meantime a standardization of the forms would be a considerable step forward in the direction of promoting trade.

Portugal has notified that despite all endeavours at simplification, in many cases the requirements of complex documentation and lengthy forms still inconvenience trade in a number of countries, not only owing to the delays they invariably cause, but also by reason of the charges (taxes, stamps, fees, etc.) levied on the import trade.

¹E.g. Australia, British Honduras, British Solomon Islands, British West Africa, Canada, Ghana, Israel, Malawi, Malta, Mauritius, New Zealand, Nigeria, South Africa, Tanzania, United States, Zambia

ANNEX D

Common Invoice Requirements for Customs Purposes

1. Whether or not the merchandise is consigned or purchased
2. Name and address of the seller/exporter
3. Name of the purchaser
4. Date of purchase
5. Date of shipment
6. Marks and numbers of shipping packages
7. Manufacturers' or sellers' numbers
8. Description of goods
9. Unit value or price in the currency of purchase and terms of sale
10. Total invoice value plus all other costs, charges and expenses
11. Current home consumption price
12. Current price for export
13. Country of origin
14. Any rebates, drawbacks, bounties or other grants allowed upon exportation of the goods, separately itemized
15. Information as to assistance given by the importer to the manufacturer of the imported items and not included in the unit price

ANNEX E

Common Requirements for an All-Purpose (Consumption,
Warehouse, Appraisalment), Entry Document

1. Foreign port of lading
2. Port of unloading
3. Country of export
4. Country of origin
5. Importing vessel or carrier
6. Importer of record (name and address)
7. Party for whose account the merchandise was imported (name and address)
8. Date of export
9. Date of import
10. Dock or terminal location of merchandise
11. Bond number
12. Bill of lading number
13. Type of invoice supplied with entry document, i.e., pro forma, commercial, or special customs invoice and number of pages
14. Description of merchandise, tariff identification number and total quantities expressed in units listed in the tariff schedules
15. Entered rate of duty
16. Total entered value
17. Currency conversion rate if other than official rate
18. A signed declaration by the party presenting the entry document stating that all listed information is true and correct. If contrary or supplemental information is received by declarant after entry document is filed with customs, such information will be immediately reported to the chief customs officer at the port of entry

ANNEX F

Communication received from the ECE Secretariat
dated 9 February 1972 and ECE Lay-Out Key

I am writing to you in reply to your letter of 11 January 1972 addressed to me as Senior Adviser to the Executive Secretary concerning the work of the GATT Group 2 of the Committee on Trade in Industrial Products in relation to ECE's programme in regard to trade documentation. I have informed the Executive Secretary and he has asked me to answer as follows.

We in the ECE secretariat appreciate your efforts to ensure that no duplication of work will take place between international organizations in the field of trade documentation. In this respect I can confirm to you that the two concrete proposals mentioned in your letter, namely the elaboration in GATT of a master customs invoice form and of an all-purpose entry document, would not overlap with the work of the ECE. On the contrary, the elaboration of such standard documents - aligned to the ECE layout key - would in a significant way supplement our efforts to rationalize international trade procedures through standardization of external trade documents. Accordingly, we would welcome the proposed new projects of which the first, the elaboration of a master customs invoice, would seem to offer better prospects for success. We would, however, suggest that the special sub-committee to which this task may be entrusted should operate in close touch with the Customs Co-operation Council whose contribution to this work would seem to be essential.

I avail myself of this opportunity to draw your attention to the decision of the recent twentieth session of the Committee on the Development of Trade to transform the Group of Experts on the Simplification and Standardization of External Trade Documents into a Working Party through which the ECE would enlarge the scope of its work designed to facilitate and rationalize the whole range of trade procedures. This new body entitled Working Party on Facilitation of International Trade Procedures is scheduled to meet on 12-14 April. I attach its terms of reference (document TRADE/256) for your information.

I hope that in this work we will maintain close co-operation with the GATT and your secretariat and look forward to participation of your officials at the meeting to be held next April.

ECE LAY-OUT KEY

Shipper (Exporter)	Date, reference No. etc.
Consignee	Other address (e.g. buyer, if other than consignee).
Notify or delivery address	Statements as to countries
Statements as to transportation	Terms of delivery and payment Freight payable at (in Bs/L) Number of original Bs/L

Marks and Nos.;	number and kind of packages;	description of goods	Statistical no.	Net quantity	Value
				Gross weight	Measurement

FREE DISPOSAL

Place and date of issue; signature

ANNEX G

Communication Received from the CCC Secretariat
Dated 30 March 1972 and Note for the GATT Secretariat
on Customs Documentation

With reference to my letter of 2 February 1972, I confirm that the Permanent Technical Committee discussed the question of the preparation of a lay-out key for the Goods declaration for home use at its last meeting (7 to 17 March 1972). The Committee decided that the preparation of such a lay-out key should not be abandoned, particularly having regard to the prospective development of automatic data transmission, but that in the initial stage the Committee should limit its action to ascertaining the particulars needed for the preparation of such a form.

However, a number of delegates considered that Goods declaration for home use were designed particularly to meet national needs, which vary from country to country, and that harmonization of these forms was not essential.

It might be very useful, in deciding upon the direction that the Committee's work on this matter should take, to know what are the arguments, from the viewpoint of international trade, in favour of harmonization of this form.

For the present, the Council Secretariat will confine itself to the necessary preparatory work to enable it to compile the list of particulars required by the customs for the import clearance of goods, as requested by the ECE Group of Experts on Automatic Data Processing and Coding.

I shall send you a copy of the Committee's report as soon as it is published and shall also let you have copies of any further documents that we prepare on this topic.

CUSTOMS DOCUMENTATION

Note for the GATT Secretariat by
the Secretariat of the Customs Co-operation Council

The Customs Co-operation Council has for several years concerned itself with the simplification and harmonization of customs documents.

In 1964, the Permanent Technical Committee laid down the working methods to be followed, for the harmonization of these documents was not a task which could be accomplished out of hand.

Since the Economic Commission for Europe set up its Working Party on the simplification and standardization of external trade documents, the Permanent Technical Committee has collaborated with the ECE in the establishment of the ECE lay-out key. The collaboration established between the two organizations laid the basis for the work accomplished in this field with respect to customs documents.

In 1965, the Council approved the Recommendation concerning the adoption of a lay-out key for the Goods declaration (outwards). This Recommendation has already been adopted by several countries (eleven up to now). (Finland, France, Germany, Iran, Israel, Norway, Romania, Rwanda, Spain, Switzerland, United Kingdom.)

Co-operation in this field with the UPU has led to the adoption of a new customs declaration form (form C 2/CP 3) for postal parcels and letter post items. Following a decision by the Tokyo Congress of the UPU (October 1969), this form has replaced the earlier ones. Moreover, both this form and the previous lay-out key were based on the ECE key.

The two meetings of Statistical and Customs experts organized jointly by the United Nations and the CCC, stressed the importance of this question and took note of the progress made in this field by the Council. They expressed the hope that the CCC would continue its work aimed at the international harmonization of customs documents, and that, in devising such documents, account would be taken of the use, now envisaged in several countries, of data processing equipment in customs clearance procedures.

The Secretariat of the CCC had prepared a preliminary draft lay-out key for the Goods declaration for home use and a document summarizing members' comments on it. While recognizing the importance of this question the Committee postponed its examination in order to give priority to other matters and because of the doubts expressed about the possibility of adapting the ECE lay-out key - the basis of the CCC's work on this subject - to automatic data processing (ADP).

This adaptation of the ECE lay-out key to ADP was considered in Geneva, in March 1969, by the Working Party of the ECE on the simplification and standardization of external trade documents. The Working Party concluded that the form was not incompatible with ADP. In addition, the Working Party noted with satisfaction that co-operation with the CCC had considerably contributed to the accomplishment of its mandate.

The Permanent Technical Committee intends to resume the study of this question, and positive results may be expected in the near future.

ANNEX H

Code on Standard Practices for Consular Formalities

1. Any consular fee should not be a percentage of the value of the goods but should be a flat charge.
2. Consular invoices and consular visas should not be required for consignments of goods of an invoice value not exceeding US\$100 (or the equivalent in other currencies).
3. Any consular fee should be payable in the currency of the exporting country.
4. Where a country has no consular representative in the country of export and a consular invoice or consular visa is ordinarily required, an appropriate endorsement by the consular representative of another country, by a Chamber of Commerce, or by the customs authorities or any other governmental authority in the country of export should be accepted in lieu of the consular invoice or consular visa.
5. No charge (except a regular consular fee for any required replacement document) should be imposed for mistakes made in good faith by the exporter in drawing up the document and, within reasonable limits, corrections to the original documents should be permitted.
6. When forms are issued by governments, they should be supplied to traders free of charge or at approximate cost.
7. Not more than five copies of each document should be required.
8. Delays in dealing with documents and charges for overtime should be reduced to a minimum.
9. If a time-limit is laid down for submission of documents to the consular authorities, days on which the consulate is not open for business should not be taken into account.
10. No penalties or additional charges should be applied when invoices or other documents are presented for consular legalization before the date of importation, but not later than ten calendar days after the date of exportation.

ANNEX I

Consular Formalities

The inter-relationship between consular formalities (Add.2) and consular fees (Add.5) was so obvious that many of the notifying countries dealt with both problems in one statement. Both consular formalities and fees will therefore be dealt with simultaneously under this section.

Countries indicated in their general comments that they were satisfied to see that the problem of consular formalities appeared in the agendas of the CONTRACTING PARTIES and the Council. Most notifying countries underlined the delays and complications that consular formalities meant for exporters, and the burdens that consular fees signified for both the exporters and the consumers in the countries applying such restrictions. They noted that since 1952 the CONTRACTING PARTIES had been dealing with this subject and that efforts had been made to persuade some contracting parties to forego the application of such measures.

Generally, the United States representative was concerned with the complexities of documentation requirements, substantial consular fees, and excessive penalties for errors. He pointed out that in many cases fees for documentation were excessive and that, assuming documents were necessary in the first place, fees should be equal to the real costs of processing.

It was observed that the effects of consular formalities and fees on trade were difficult to establish as facts due to the singular nature of these barriers. The representative of the Nordic countries reserved the right to come back to the section dealing with consular fees since the Nordic countries were not prepared to make comments on this question at the present stage.

Regarding consular fees, the representative of the European Economic Community remarked that this was a costly way to obtain fiscal revenue. It was pointed out that in many cases these fees were substantial and were costly to all exporters especially those who ran relatively small firms. Sometimes heavy penalties were imposed for making slight mistakes in filling out consular documents.

Most countries making general comments thought that there were substantial gains in the investigation by the Committee of consular obstacles to trade and hoped that these would be removed at an early date.

The representative of Chile said that the most practical way this problem could be tackled in the future was for the GATT to proceed to study what should be the task of consular officials, whether the latter should not dedicate themselves to such tasks as the study of markets and obstacles to trade, for example. Such a study by GATT would be more appropriate than a revision of the consular formalities and fees now being applied.

The representative of Peru said that the importance of consular formalities and fees as an obstacle to trade should not be exaggerated in view of much more important non-tariff barriers, such as quantitative restrictions. He remarked that consular formalities and fees had always existed and could not be considered as subsidies. The acute fiscal problems many developing countries faced, prevented them from doing away with such controls. However, he asked if the continued study of the implementation of the Anti-Dumping Code would not be most positive in this sense since the cause of consular controls could after all be the result of the excessive dumping practised on the markets of developing countries. He informed the Committee that Peru had set up a special Commission to study these problems.

The representative of Brazil said that other obstacles to trade were more important than consular formalities and fees. However, he informed the Committee that consular formalities had been abolished in Brazil on a reciprocity basis.

The representative of Turkey stated that in his country fees paid for the legalization of certificates of origin had been eliminated since July 1964, and a Bill to revise the procedures for the legalization of certificates of origin had been introduced in Parliament in 1966.

ANNEX JConsular and Customs Formalities and DocumentationNature and scope of the problem

The Group noted that the CONTRACTING PARTIES at their twenty-sixth session had requested the Committee on Trade in Industrial Products to deal with the consular formalities that were generally maintained by eight contracting parties. It was noted that various notifications contained in this section of Part 2 of the Inventory of Non-Tariff Barriers related to specific cases of consular formalities and that consular formalities as such were also concerned with Article VIII. Attention was given to the recommendation passed by the CONTRACTING PARTIES in 1952, 1957 and 1962 dealing with consular formalities.

The Group noted further that the Illustrative List of the section on consular formalities and documentation contained some items that, although varying from case to case, related to the complexity of customs formalities and documentation requirements of some countries. Most of the other notifications in this section of the Inventory were of the same general type. There was a short discussion on specific items of the Illustrative List which was enlarged by the inclusion of items 134 and 148. New information, specifically concerning individual items in the List, will be introduced as amendments to the texts of the notifications. In this connexion the representative of Brazil informed the Group that as of 7 March 1970 his country had abolished all consular formalities.

The members of the Group which had submitted notifications considered that consular formalities and documentation requirements were substantial restraints to trade and that considerable progress in line with Article VIII could be made by simplifying such requirements and charging fees that would correspond to the services rendered. In this context it was suggested that fees based upon a flat rate charge per shipment would be preferable, in principle, to ad valorem charges related to the value of the goods. On the other hand, members maintaining consular formalities were of the opinion that excessive importance was being given to the remaining consular formalities and fees that were applied by only a few countries. Substantial progress had been made and was being made towards the abolition of consular formalities and fees. For example, members of the Latin American Free Trade Association were taking steps to harmonize and simplify customs formalities. Moreover, it was pointed out that such requirements were generally non-discriminatory while other measures applied by other countries were definitely discriminatory and constituted real obstacles to trade.

Possible solutions

The following specific suggestions were made by some delegations:

- (a) Consular formalities and fees. It was suggested that an interpretative note to Article VIII should be drawn up, or that the CONTRACTING PARTIES should take a decision, which would require the phasing-out of remaining

consular formalities and fees in the course of five years, and during the interim period the CONTRACTING PARTIES should agree that the cost of the service rendered should not exceed a given maximum, for example, \$10 per shipment. Another delegation suggested that a possible solution would be to agree that the amount of fees charged would not exceed a given percentage of the value of the merchandise, for example, 1 per cent. During the phasing-out period, countries still regularly maintaining consular formalities would continue to report annually on progress achieved towards the abolition of such formalities.

Suggestions were also put forward looking toward carrying out a study on specific questions under this section, with a view to recommending appropriate solutions. This study should take into consideration in the views of those favouring the proposal, inter alia, the following elements:

- Given that consular formalities and fees were maintained for definite purposes, such as revenue, guarantee against fraud, determination of origin, services rendered, etc., the study should consider possible alternative measures to achieve the same purposes without unduly restraining trade.
- In the interests of improving administrative efficiency, the study should try to identify ways of simplifying formalities and making them less cumbersome. At a later stage, on the basis of the findings, assistance might be given to developing countries in implementing recommended measures.
- The study should take into account the following points upon which agreement had already been reached in past recommendations and codes of standard practices:
 - Customs invoices should be abolished. If, exceptionally, they were necessary for valuation purposes they should be simplified in accordance with the model of the Economic Commission for Europe.
 - Consular invoices should be abolished since they constituted a significant obstacle to trade.
 - Certificates of origin should be required only in cases where they were strictly indispensable in line with the Recommendations of the CONTRACTING PARTIES of 23 October 1953 (BISD, Second Supplement, page 57) and of 17 November 1956 (BISD, Fifth Supplement, page 33).
- Many countries require exporters to sign a special declaration that is inserted in the commercial invoice. Such declarations are in excess of other requirements and though they generally all have the same content they differ from country to country and constitute a burden for exporters. These declarations should be abolished. If considered strictly indispensable they should be harmonized. For the latter cases the study should consider the possibility that all requiring countries adopt a uniform declaration reading, "We certify this invoice to be true and correct", and if necessary including a short statement reading "and that the goods are of origin".

- It was important that recommendations be concrete and practicable, and to this effect they should be based on factual examination of the practices actually in force.
- The proponents on this suggestion reserved their view as to whether at a later stage it might be desirable to establish a group of experts to prepare concrete proposals on the basis of the study.

Views of the countries maintaining consular formalities

The countries maintaining consular formalities and represented at the meetings expressed the view that too much emphasis was being given to this particular subject, which in their view dealt with measures which could hardly be regarded as non-tariff barriers, at least in the case of the countries which they represented. Certainly it was their view that any formality involved was far less an obstacle to trade than those constituted by many other non-tariff barriers, including those listed in Article VIII:4(b)-(h). In addition, they considered that the material contained in the Inventory already represented a very complete assembly of relevant factual information so that no study was needed.