

GENERAL AGREEMENT ON TARIFFS AND TRADE

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DOCUMENTARY REQUIREMENTS FOR THE IMPORTATION OF GOODS

Reports received from Contracting Parties

In document L/198 governments were asked to report, not later than 1 August 1954, on steps taken by them to bring their practices into conformity with the Code of Standard Practices for Documentary Requirements for the Importation of Goods, which was adopted by the CONTRACTING PARTIES in their Decision of 7 November 1952 (BISD, 1st Supplement, page 23). The following reports have been received.

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The Decision of 7 November 1952, incorporating the Standard Practices, is reproduced on page 46.

An analysis of these reports is being prepared by the secretariat and will be distributed before the opening of the Ninth Session.

A U S T R A L I A

1. Documents required

Facts relating to imported goods which are required for customs purposes are, in general, ascertained from the commercial documents relating to the transaction in question.

The transport document (bill of lading or consignment note) exists irrespective of the requirements of the Government and this document is examined when necessary.

A form of commercial invoice has been prescribed and importers are requested, where possible, to adapt their invoices to comply with the prescribed form.

2. Combined invoice form

A combined document meets Australian requirements and neither certificate of origin nor consular visa of the invoice or the certificate is required.

3. Copies of documents

Copies of documents required for the importation of goods into Australia are kept at the minimum sufficient to ensure the practicable and efficient fulfilment of governmental and commercial requirements of the transactions.

As regards the cost of forms used in respect of the importation of goods, it is the practice, in the main, for these forms to be supplied direct to the commercial community by private printers and most forms used are not supplied by the Government. Any forms supplied by the Government are made available to the public free of cost or at a price at or below the cost to the Government of the printing of the forms. No profit is made by the Government on the sale of any forms.

4. Collection of statistical information

It is the practice in Australia to obtain overseas trade information from the export and import entries submitted by exporters and importers and Australian practice is in conformity with the suggestion of the CONTRACTING PARTIES.

5. Tariff classification of goods

Exporters or shippers are not required to classify goods but in certain instances they are required to dissect the values of some goods according to tariff classification to facilitate entry of goods by importers.

6. Weights and measures

The weights and measures of the country of export are accepted.

A U S T R I A

(Translation)

The number of documents required for the purpose of importing or exporting goods is kept down to a strict minimum and the very nature of such documents falls within the framework of the GATT Recommendation.

1. Documents required

In conformity with the Standard Practices adopted by the CONTRACTING PARTIES, commercial documents (bill of lading and invoices) can serve as a basis for the written declaration of entry (Warenerklärung) and for the statistical registration form. Consular visas are not used in Austria. As regards goods importation of which is prohibited or which can be accorded only temporary admission, an import licence is necessary. In every other case a currency allocation certificate is required. For a number of liberalized items a certificate of origin is required for control purposes. In cases where a contractual rate is applied, evidence must be supplied as to the origin of the goods which must be imported from the state which benefits by this special treatment and such evidence must be supplied at the time of customs clearance, in the form of bills of lading, invoices or commercial correspondence. The provisions which relate to sanitary inspection and protection against plant diseases are kept within very narrow limits (submission of health certificate or certificate of origin, and veterinary examination at the time of crossing the frontier).

Exportation can be effected without a declaration. However, an export licence is necessary in the case of goods which are prohibited to be exported. A currency declaration is required for the exportation of goods for the purpose of controlling proceeds in foreign currencies. A statistical declaration is required both for exportation and importation. For exportation, however, formalities are simple on account of the fact that two copies of the licence issued serve as a currency declaration and as a statistical declaration.

2. Combined invoice form

No special form has been set up concerning invoices or certificates of origin for customs clearance. There is no provision which requires the submission of separate documents or which prohibits the submission of a combined form.

3. Copies of documents

It should be noted that only the written declaration of entry (Warenerklärung) is required in two copies while one copy alone has to be submitted in the case of other documents. Forms are supplied in all cases where the persons concerned do not have the possibility of having them printed, for instance in the case of the written declaration of entry (Warenerklärung).

4. Collection of statistical information

Austria abides by the recommendations of the CONTRACTING PARTIES; the importer is under the obligation to declare the imported goods to the Statistical Bureau and the exporter has to take similar steps for any goods exported.

5. Tariff classification of goods

The Austrian customs legislation (Zollgesetz) provides that the Austrian importer is under obligation to indicate the nature and quality of the goods. For that purpose he does not have recourse to the technical tariff classification but to common language or ordinary trade descriptions.

6. Weights and measures

As far as weights and measures are concerned it should be noted that the system in force in Austria has to be used in import and export documents. However, commercial documents mentioning weights and measures other than those used in Austria or in the trade branch concerned can serve as a basis for the preparation of the documents necessary for export or import operations.

B E L G I U M

(METROPOLITAN)

(Translation)

The Belgian Administration does not deviate from the Standard Practices adopted by the CONTRACTING PARTIES in a Decision of 7 November 1952.

1. Documents required

As regards special documents required for the importation of goods, the Customs Administration requires only one invoice or one certified copy thereof in the case of goods on which an ad valorem duty is levied. On the territory of the BLEU Belgian importers are required to produce licences or licence-declarations to the Customs Administration. Before issuing licences the services of the Central Quota and Licensing Office sometimes require such documents as production certificates or certificates of origin. Furthermore, in some cases the licences issued are valid only to the extent that they are accompanied by a certificate of origin.

2. Combined invoice form

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3. Copies of documents

As regards the number and price of the copies to be supplied it should be noted that applications for licences should be submitted on special forms in single copies which can be supplied to the party concerned at a moderate charge of 0.50 francs.

A licence stamp of 10 or 20 Belgian francs (according to whether the value of the goods does or does not exceed 10,000 Belgian francs) has to be affixed to the licences issued. In fact this stamp represents a moderate remunerative tax which, while exceeding the cost of the documents, is far from covering the administrative expenditure incurred on account of issuance.

4. Collection of statistical information

As far as statistical information is concerned, importers are not required to use any special forms because such information is collected from customs returns.

5. Tariff classification of goods

As regards the tariff classification of goods, Belgian importers are under the obligation to indicate under which tariff item the goods that it is desired to import should be classified.

6. Weights and measures

The weights and measures indicated on licences are generally expressed in kilogrammes. In certain cases other units of the metric system such as cubic metres or litres may be used depending upon the tariff classification of the goods.

The weights and measures mentioned in the invoices may also be expressed in terms of the system used in the foreign country.

BELGIAN CONGO - RUANDA URUNDI
(Translated)

The Colonial Customs Administration has always followed practices similar to the Standard Practices for Documentary Requirements for the Importation of Goods adopted by the CONTRACTING PARTIES.

1. Documents required

No document is required for importation purposes except the original invoice, the bill of lading or consignment note and, where necessary, the reference number of the licence issued.

2. Combined invoice form

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3. Copies of documents

The Colonial Customs Administration has always endeavoured to keep down to a strict minimum the number of copies required.

4. Collection of statistical information

The Colonial Customs Administration collects all their statistical information from the documents (declarations) submitted by importers.

5. Tariff classification of goods

The tariff classification of goods is effected by the importer himself.

6. Weights and measures

The values, weights and measures which appear on the customs declaration should be expressed in terms of the system used in the colony concerned. In the case of commercial documents, the Customs Administration accepts information in terms of the weights and measures used in the countries of exportation.

C A N A D A

1. Documents required

Under Canadian Customs Regulations, only the following documents are required:

Invoice showing the full and true transaction between the shipper and consignee, regarding the shipment; whether the goods have been sold prior to shipment, or are on consignment without such sale; the place and date; name of vendor and shipper and name of purchaser and consignee, with their address in each case; from where shipped and the means of transportation; country of origin; marks and numbers on packages identifying them with the packages and goods in the shipment; quantities and an accurate description of the goods for verification of quantities and identification of the goods in the shipment as covered by the invoice; the fair market value in the country of export; the selling price to the purchaser in Canada, and particulars in respect to the transportation charges and whether for the account of the vendor or purchaser. In some instances a packing list will assist in the verification of quantities and identification of goods. Also, in respect to some goods, a sanitary certificate is required. Bills of lading may also require to be produced.

2. Combined invoice form

The customs invoice and commercial invoice require to be in agreement in all respects in showing particulars of the import transaction, quantity, description of goods, price and other considerations.

No form of consular invoice or consular visa is required.

The Canadian customs invoice is a combined form as to certificates of value and origin. A separate certificate of origin is permissible where desired, provided sufficient description is given to fully identify the goods with those covered by the invoice.

3. Copies of documents

Two copies only of invoices are required for customs purposes, and in most cases only one copy of any other documents.

4. Collection of statistical information

Import statistical information is compiled from invoices and customs entries. Any further information from insufficiency is secured from the importer. Similarly, export statistical data is compiled from export entries, or the exporter.

5. Tariff classification of goods

The tariff classification is shown by importer in preparing his customs entry, which is verified by Customs from the invoice description and examination of the goods. No tariff classification is imposed on the exporter, and only in such difficult cases where he can furnish assistance is this requested.

6. Weights and measures

Weights and measures of goods exported to Canada may be shown in those in use and obtaining in the country of export in commercial transactions. Where these are a factor in customs entry, they are determined in Canadian terms by standard conversion tables.

C Z E C H O S L O V A K I A

As concerns regulations on documentary requirements for the importation of goods, no new regulations had to be introduced in Czechoslovakia.

1. Documents required

Under the existing regulations the Czechoslovak Customs Authorities require of commercial documents only the two documents set out in rule 1. of the Code of Standard Practices, i.e. transport documents and commercial invoices. In addition, the International Customs Declaration is specifically required and in certain cases also packing lists, sanitary certificates etc. We do not require certificates of origin. Transport documents and commercial invoices are accepted as sufficient proof of origin. Neither do we require consular invoices.

2. Combined invoice form [not applicable]

3. Copies of documents

The commercial invoice must be issued in duplicate. If no copy is attached, the person declaring the goods must arrange for a copy to be made. The International Customs Declaration is required in one copy on a form₁ prescribed by domestic regulations or on an internationally agreed one.

4. Collection of statistical information

Statistical information on the importation of goods we take exclusively from documents accompanying shipments. The responsibility for supplying statistical information rests on the Czechoslovak importer and not on the foreign exporter.

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(In rail traffic the form agreed upon internationally on the initiative of the ECE will be accepted as soon as its use is established internationally.) Should such an International Declaration be missing - particularly in the case of importation from countries which are not parties to the respective international railway transportation agreements - the Czechoslovak shipping firm will furnish a substitute declaration on the basis of data contained in the transport document and the invoice.

5. Tariff classification of goods

Classification of goods according to the Czechoslovak customs tariff is not required for the International Customs Declaration. General trade classification is accepted.

6. Weights and measures

As concerns weights and measures, we use the metric system but other units are also accepted in invoices; these are converted into metric units in the customs proceedings.

FINLAND

1. Documents required

The main documents required for the customs procedure of imported goods are, as in the recommendations, the bill of lading or freight note and the commercial invoice. Moreover, the importer has naturally to give a customs declaration, made on the appropriate official form, and a written declaration as to the value of the goods.

In certain cases additional documents are required, such as certificate of origin, veterinary's certificate, consular certificate, etc.

Thus the practice observed in Finland is in harmony with the recommendations.

2. Combined invoice form

When a certificate of origin is required in addition to the commercial invoice, the Finnish authorities object to the certificate of origin being entered into the commercial invoice, the reason for this being that the commercial invoice and the certificate of origin are often examined in different offices which would necessitate taking extra copies if both are to be found in the same document.

3. Copies of documents

The customs declaration and the declaration of value are made on a form the content and disposition of which are fixed by the Customs Board. These forms can be printed by private importers, at their own expense, or by the Customs which sell them to the public at approximate cost. It has always been the aim of the authorities to keep the number of copies required of each document as low as possible.

4. Collection of statistical information and

5. Tariff classification of goods

The practice observed in Finland is here identical with the recommendations.

6. Weights and measures

In the main, the practice observed in Finland is identical with the recommendations. In the case of exportation a more detailed declaration of weight or other quantity than that appearing in the commercial invoice may sometimes be required in respect of certain goods, e.g. wood pulp.

F R A N C E
(Translation)

The French Government acts in conformity with the Code of Standard Practices for Documentary Requirements for the Importation of Goods incorporated in the Decision of the CONTRACTING PARTIES of 7 November 1952.

1. Documents required

As a general rule transport documents and invoices alone are required by the French Customs Administration over and above mandates, licences and, possibly, health certificates which, under the Decision of the CONTRACTING PARTIES, may be required. Certificates of origin are required only for a few goods. In principle, invoices should be visaed by the French consular authorities, but important derogations have been provided for. Customs Authorities reserve the right to require that freight or insurance papers should be produced, but they do this only in exceptional circumstances. When the goods are not presented in uniform packages, a detailed list indicating the contents of each package is required for the purpose of facilitating spot checks.

2. Combined invoice forms

Under French Customs Regulations, commercial invoice, consular invoice and certificate of origin may be combined into one single document which is the only one required in that case. Production of the commercial invoice, over and above the consular invoice, is not necessary where the consular invoice itself is required.

3. Copies of documents

Documents to be presented to the customs services are as a rule required in single copies. Importers should procure these from specialized printers who sell them at a moderate price.

4. Collection of statistical information

French foreign trade returns are calculated on the basis of customs declarations. Foreign exporters are not required to fill in statistical questionnaires for the French Customs.

5. Tariff classification of goods

Neither the foreign exporter nor the foreign shipper are required to classify the goods according to the French customs tariff. Such classification is required only from the person filling in the declaration form.

6. Weights and measures

The French Customs Administration accepts commercial documents where weights and measures are expressed in terms of a system other than the metric system applied in France. But the customs declaration should be filled in in terms of the metric system.

FEDERAL REPUBLIC OF GERMANY

1. Documents required

The following documents must be presented when goods are imported:

- import licence together with commercial invoice;
- customs declaration;
- declaration of value for customs purposes;
- declaration for statistical purposes.

Commercial invoice, contract of purchase, transportation documents (bill of lading, shipping order, insurance policies) and such other documents as the Customs Office may deem important for valuation must be presented to prove the correctness of the declaration of value for customs purposes. In certain cases, presentation of a certificate of origin or of a health certificate is required. For the purpose of establishing proof of origin, customs offices are entitled to demand presentation of the relevant transportation documents or other evidence.

2. Combined invoice form

Consular invoices and consular visas on commercial invoices or on certificates of origin are not required. In those cases where the production of a certificate of origin is still required, that certificate may be presented in the form of a relevant certification on the commercial invoice, provided that such certification complies with the requirements of Article 11 of the International Convention relating to the Simplification of Customs Formalities of 3 November 1923.

3. Copies of documents

The following numbers of copies must be produced for customs clearance purposes:

- import licence one copy;
- customs declaration and declaration
of value for customs purposes one copy each if the goods
are to be cleared at the
frontier for home trade,
otherwise two copies each;
- declaration for statistical purposes as a rule two copies;
- certificate of origin one copy;
- health certificate one copy.

The forms are obtainable through normal commercial channels. If they are purchased at the customs office, the price charged is approximately equivalent to the prime costs.

4. Collection of statistical information

The statistical information which importers are required to furnish in the declaration for statistical purposes corresponds to the data contained in the import licence, in the customs declaration, in the commercial invoice and in other documentation. Foreign suppliers are not required to furnish information.

5. Tariff classification of goods

Importers must designate the imported goods either as specified in the Customs Tariff Nomenclature or by giving the customary or commercial names of such goods.

6. Weights and measures

Quantities must be stated in the customs declaration and in the declaration of value for customs purposes in such weights or measures as are prescribed under the Customs Tariff, by weight if the goods are subject to ad valorem duty, and also by such other standards as are customary in trade. In the import licence, the quantities must be stated in units customary in trade, and in the declaration for statistical purposes in German weights and measures.

Recognition of the validity of commercial documents by the customs offices is not conditional on the weights and measures stated in the document being those of any particular system.

The Federal Government is of the opinion that the procedure applied in the Federal Republic of Germany is in conformity with the Standard Practices established under the Decision taken by the CONTRACTING PARTIES on 7 November 1952.

I N D O N E S I A

Current documentary requirements do not affect the importation of goods to a considerable extent and must be regarded generally as in conformity with the Standard Practices accepted by the CONTRACTING PARTIES.

1. Documents required

For governmental purposes (customs entry) the documents required in connexion with actual and ultimate importations are:

- (i) original invoice;
- (ii) bill of lading;
- (iii) bank's evidence of money paid;
- (iv) insurance policy;
- (v) formal quantitative import licence for the shipment concerned. This needs some explanation. When the exchange permit has been approved, the importer gets a "mother import licence" which authorizes the importation of the total of goods mentioned therein. The "mother import licence" is in fact a special copy of the exchange permit. If the goods come in by parts, the importer has to make up a proportional import licence for each shipment, which has to be screened by the customs officials and written off from the "mother import licence".

An exception is made vis-à-vis imports from Singapore for which in addition a consular invoice has to be procured.

2. Combined invoice form

In the latter case it is not possible for administrative technical reasons to put the consular invoice in any combined form with the other above-mentioned documents.

3. Copies of documents

Copies of the documents required are fixed on a minimum workable number. The exchange permit only, to cope with administrative procedure, has to be supplied in eleven fold. The costs of this set of exchange permit forms are negligible amounts.

4. Collection of statistical information

As far as collection of statistical information is concerned, no additional charges are imposed.

5. Tariff classification of goods

The tariff classification raises no special difficulties for the exporter abroad, as this is the importer's concern.

6. Weights and measures

Although the customs tariff relates to the metric system, there are no regulations which require the use of this system exclusively.

For statistical purposes, the Central Office of Statistics does the necessary conversions.

I T A L Y
(Translation)

In principle, the Standard Practices for Documentary Requirements for the Importation of Goods, adopted by the CONTRACTING PARTIES in their Decision of 7 November 1952, have already been fully applied according to Italian regulations. The provisions at present in force in Italy as regards the submission of certain documents for importation purposes fully agree with the criterion that there should be no undue obstacles to the conduct of trade and that additional costs which saddle commercial transactions should be avoided. Furthermore, the Italian Customs Administration is always anxious to reduce to a strict minimum any prejudice to trade in cases where the necessary documents are not submitted or are submitted with some delay and they always endeavour to resolve sympathetically very special cases to the extent that they do not suspect the rules have not been complied with or have been abused.

As regards the rules adopted under the above-mentioned Decision, the following information is submitted:

1. Documents required

Generally, the documents envisaged in rule 1. are the only ones required.

2. Combined invoice form

At present consular invoices are not required for any import operation. The regulations concerning the submission of commercial invoices and certificates of origin do not prohibit acceptance by the customs authorities of a document combining the two above-mentioned documents provided the combined document contains all data required under the other two and that every certification and all information required as to the origin of the goods should also be included.

3., 4., 5., and 6.

As regards the rules relating to copies of documents, collection of statistical information, tariff classification of goods and weights and measures, the regulations at present followed in Italy are in complete harmony with the relevant rules in the Decision of 7 November 1952.

N E T H E R L A N D S
(METROPOLITAN)

The importation regulations of the Netherlands are in line with the Code of Standard Practices for Documentary Requirements for the Importation of Goods, which was accepted by the CONTRACTING PARTIES at their Seventh Session in 1952.

1. Documents required

In general a commercial invoice suffices as a commercial document.

2. Combined invoice form

In general neither certificates of origin nor consular invoices are required. There is no objection in principle to combined documents.

3. Copies of documents

The number of copies is limited to a minimum, forms are in general supplied at approximate cost.

4. Collection of statistical information

In the case of exportation statistical data are derived from the declaration of the exporter; likewise, statistical data regarding imports are derived from the declaration of the importer. Both are subject to review by the Dutch authorities.

5. Tariff classification of goods

Classification is made by the importer, subject to review by the Customs Authorities.

6. Weights and measures

Commercial documents expressed in terms of weights or measures used internationally in trade or terms of weights or measures of the country of exportation (or importation) are accepted in support of import (or exportation) documents.

NETHERLANDS UNION

New-Guinea, Surinam, Netherland Antilles

From the following data it appears that the regulations concerning the importation of goods in New-Guinea, Surinam and the Netherlands Antilles are not in contravention of the Code of Standard Practices for Documentary Requirements, which was adopted by the CONTRACTING PARTIES at their Seventh Session in 1952.

Thus, no steps had to be taken in the Overseas Territories to amend the foresaid regulations.

1. Documents required

No other commercial documents are required than those needed to ascertain the import value.

In general production of a commercial invoice suffices.

2. Combined invoice form

Consular invoices and certificates of origin are not required.

3. Copies of documents

New-Guinea and Surinam The import declaration has to be presented at maximum in triplicate. One copy is intended for statistical information. The forms are not supplied by the Government but can be obtained from private salesmen.

Netherlands Antilles In general a single import declaration suffices. In exception cases the import declaration must be presented in duplicate. The forms, which are supplied by the Government, have to be paid for and are not obtainable elsewhere.

4. Collection of statistical information

Production of statistical forms, filled in by the shipper in the exporting country, is not required. The import declaration has to contain all required statistical data. If the mentioned origin of the goods is questionable, the importer is obliged to give further information.

5. Tariff classification of goods

Only the declarant of the goods is required to classify the imported goods according to the customs tariff. As a rule the import declaration is made by the consignee of the goods or his representative, in exceptional cases by the ship-master.

6. Weights and measures

Commercial documents such as invoices, packing lists, etc., 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 are accepted in support of import documents. Similarly, export invoices expressed in the foresaid terms are accepted in support of export documents.

N E W Z E A L A N D

Existing requirements and procedures in New Zealand are considered to be in conformity with the Code of Standard Practices for Documentary Requirements adopted by the CONTRACTING PARTIES at the Seventh Session.

1. Documents required and 2. Combined invoice form

New Zealand Customs Regulations prescribe a combined form which provides for the usual invoice plus a certificate of value and (where necessary for admission at preferential rates) origin. Such certificates are signed by the exporter. In certain cases such documents as sanitary certificates are also required.

3. Copies of documents

One copy only of this document is required by the Customs Authorities and is returned to the importer after the importation has been cleared.

4. Collection of statistical information

Exporters to New Zealand are not required to provide statistical information other than that which normally appears in an invoice.

5. Tariff classification of goods

Exporters to New Zealand are not required to classify goods according to the New Zealand tariff.

6. Weights and measures

There is no requirement that weights and measures are to be shown in terms of the weights and measures used in New Zealand.

N O R W A Y

The documentary requirements for the importation of goods into Norway are mainly founded on provisions issued by the Royal Ministry of Commerce with authority in a temporary act of 13 December 1946. The Norwegian Government consider the following documentary requirements for the importation of goods into Norway to conform with the Standard Practices for Documentary Requirements, approved by the CONTRACTING PARTIES at their Seventh Session.

1. Documents Required

A. General documentary requirements

- (i) Applications for import and transfer-of-payments licences for goods which are subject to quantitative restrictions should generally be accompanied by a manifest invoice, a specification or a confirmation of order. To a great extent, however, the authorities waive these requirements, thus always when issuing so called "general licences".

By application for import and transfer-of-payments licences for goods which have been liberalized manifest invoices will only be required in very few cases. For some particular goods, however, the authorities require specifications.

- (ii) When the goods are being passed through the Customs the original invoice, the transport documents and possibly the stamped manifest invoice, specification or confirmation of order, as well as the import licence or the import declaration have to be filed with the Customs Authorities.
- (iii) By transfer of currency, in payment of imported goods, the original invoice shall be presented to the exchange bank in addition to the transfer-of-payments licence or the currency declaration.

B. Special documentary requirements

- (i) When liberalized goods are declared, the importer is required to fill in three copies of a Declaration of Merchandise, of which one is transmitted to the Central Bureau of Statistics. This Declaration of Merchandise is part of a combined form, Customs Declaration and Declaration of Merchandise. The customs declaration is filled in by the Customs Authorities.
- (ii) An import certificate or a certificate of origin will be required for importation of certain goods, which may represent a danger to human, animal or plant life or health.

P E R U
(Translation)

1. Documents required

In order to despatch goods to Peru, the consignor or forwarding agent must produce a consular invoice and a bill of lading stamped by the Peruvian Consulate of the port of lading; the consignor or forwarding agent must also satisfy the requirements of the relative articles of the Code of Customs Procedure and Consular Rules of Peru, the text of which is reproduced in Appendices 1 and 2.¹

Consular invoices must be submitted in four copies and drawn up on special forms obtained at consulates on payment of US \$0.20 or the equivalent per copy, or US \$0.80 for a complete set. The consular fee for stamping the set of four invoices is US \$1.00. The charge for stamping the original bill of lading is now US \$1.00 for consignments not exceeding 100 metric tons, US \$2.00 for consignments of over 100 tons and US \$20.00 when the consignment consists of a single product (e.g. wheat, petroleum, etc.) and represents at least one-half of the tonnage of the vessel.

For goods despatched to Peru by post or by air, no consular invoice is required when their value does not exceed US \$100.00; when the value exceeds US \$100.00 the original commercial invoice stamped by the Consulate of Peru must be submitted. Fees charged by Peruvian consulates abroad are payable in the currency of the country and the equivalent value in United States dollars is computed in accordance with the exchange rates of the day.

2. Combined invoice form

In Peru, only a consular invoice is required, the production of a commercial invoice being optional. Nor is it necessary to produce a certificate of origin as the consular invoice is deemed to be an authentic declaration of the origin of the goods.

3. Copies of documents

As stated above, four copies are required and the price of the forms is relatively small.

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These appendices may be consulted at the GATT secretariat.

4. Collection of statistical information

The statistical information required is obtained from the customs clearance documents. Except for consular invoices, foreign exporters are not required to fill in any special form for statistical purposes.

5. Tariff classification of goods

The exporter is not required to fill in the consular invoice in accordance with customs tariff classifications; it is recommended that declarations should, whenever possible, conform with customs nomenclature but this is not essential.

Important omissions or inexactitudes in consular invoices may entail an application of the provisions of Article 271 of the Code of Customs Procedure which reads as follows:

"Article 271 - Important omissions or inexactitudes in declarations shall entail the payment of a fine equal to 5 per cent of the total amount of the consular invoice. This penalty shall not apply in the case of small omissions or errors.

"Important mistakes shall be taken to mean those made in connexion with the actual substance of the goods in question.

"In the case of chemical products it shall be enough to indicate the category or name of the product.

"The person or persons concerned shall in all cases be entitled to give additional details or to rectify statements made in invoices before submitting the customs declaration form."

6. Weights and measures

In consular invoices, weights and measures must be expressed in terms of the system in force in Peru, i.e. the decimal metric system. In commercial documents, the consignor or forwarding agent may use any system of weights and measures of normal commercial usage.

F E D E R A T I O N O F
R H O D E S I A A N D N Y A S A L A N D

1. Documents required

- (i) Transport document - bill of lading or consignment note.
(This listed requirement is not essential but is often necessary in certain circumstances.)
- (ii) Commercial invoice, accompanied where necessary by a packing list.
- (iii) Covering statement.
- (iv) Certificate of origin and value.

2. Combined invoice form

Since in most cases the supplier and the shipper of goods from overseas are two different persons, neither of whom at the time of shipment has complete information regarding the consignment and all the charges incidental thereto, it is considered that a combined form of invoice which is acceptable to Federal Department of Customs and Excise will impose greater difficulties on traders than the present requirements of separate commercial invoices and certificates of origin and value.

3. Copies of documents

Only one copy of each document is required.

4. Collection of statistical information

Agreed.

5. Tariff classification of goods

Agreed.

6. Weights and measures

Since the Southern Rhodesia Customs and Excise Tariff is drawn up in terms of English weights and measures it is considered desirable that importation documents should, as far as possible, be completed on the same basis.

S W E D E N

1. Documents required

When imported goods are subject to duties and/or import taxes ad valorem the importer has to produce the commercial invoice and the freight, forwarding and insurance documents of the goods, unless they cover only insignificant amounts. In certain circumstances packing lists may be required to facilitate the checking of the quantity of the goods.

Customs examination of goods subject to specific duties will often be facilitated if the quantity can be ascertained from documents and therefore it is feasible that the importer produces invoice and packing list also in this case.

2. Combined invoice form

Consular invoices are not required by the Customs Authorities in Sweden.

A certificate of origin must be produced only as regards a few kinds of goods on account of Public Health Regulations and regulations concerning the importation of living plants and animals. The certificate of origin may be incorporated in the invoice.

3. Copies of documents

If the value of goods subject to duties and/or import taxes ad valorem exceeds 200 Kronor the importer has to produce a duplicate invoice or a certified copy of the invoice to be kept by the Customs.

Single copies of the customs forms are supplied to traders free of charge. When more copies of the forms are wanted they may be obtained from the Customs at approximate cost.

4. Collection of statistical information

Statistical information is taken from the customs documents normally required. Thus the importer has to state in the entry the country of purchase, the country of origin and the value of the goods.

5. Tariff classification of goods

Neither the foreign exporter nor the importer is asked to classify imported goods according to the customs tariff. The classification is done by the customs officers.

6. Weights and measures

There are no regulations in Sweden concerning the use of certain terms of weights and measures in such commercial documents as are produced to the Customs in support of information supplied. Import invoices expressed in terms of the weights and measures of the exporting country or in terms of any weights or measures used internationally in the trade concerned are consequently accepted in support of import documents.

T U R K E Y
(Translation)

1. Documents required

The Turkish Government agrees with the view expressed under this rule but cannot, however, share the opinion that certificates of origin are of secondary importance. In practice, Turkish customs and financial legislation requires that certificates of origin should be produced.

The documents required by the Turkish authorities are as follows:

- (a) commercial invoice, accompanied where necessary by a packing list;
- (b) transport document (bill of lading, consignment note);
- (c) certificate of origin;
- (d) manifests;
- (e) customs declaration;
- (f) import licence where necessary;
- (g) insurance policy;
- (h) sanitary certificate where necessary.

2. Combined invoice form

Consular invoices do not exist in Turkey. A document combining both commercial invoice and certificate of origin is always acceptable provided such a document should bear a consular visa.

3. Copies of documents

The number of copies required for each of the documents mentioned under 1. above is generally limited. In several cases the Government does not issue the forms which have to be obtained from private agents. However, such forms are supplied to traders at approximate cost.

4. Collection of statistical information

Statistical information alone is supplied by Turkish traders.

5. Tariff classification of goods

It is not obligatory for the exporter or shipper to classify his goods according to the Turkish customs tariff. Such classification has to be done by the Turkish importer.

6. Weights and measures

The system in force in Turkey conforms in every respect to the terms of the Recommendation.

UNITED KINGDOM

1. Documents required

All goods imported into the United Kingdom must (with trivial exceptions) be entered with the Customs within fourteen days (seven days if carried by air transport). Different entry forms are to be used according to whether the goods are free, liable to specific duty, liable to ad valorem duty, to ad valorem duty and specific duty, or purchase tax, and according to whether the goods are for home use, for warehousing or for transshipment. Entries must be made on the forms officially printed but privately printed forms conforming to the official print are also accepted. For goods subject to ad valorem duty the entry must be supported by production of the commercial invoice, a copy of which is retained; in addition a declaration by the importer is required stating whether the invoiced price of the goods is the total outright purchase price, and whether he is in any way associated in business with the supplier. Packing lists giving particulars of the contents of each case may also be required. Bills of lading should also be produced to the Customs on request. The invoice, packing list and (when required) the bill of lading are the only commercial documents whose production is ordinarily required: declarations as to re-sale prices in the United Kingdom of goods liable to ad valorem duty may also be required in the (comparatively few) cases where the invoice does not provide a satisfactory basis for the determination of value for duty purposes.

2. Combined invoice form

Consular invoices are not required in the United Kingdom. Certificates of origin must be produced to support any claim for the admission of goods to preference. The United Kingdom Customs are prepared to accept, in lieu of a separate commercial invoice and certificate(s) of origin, a combined form incorporating all the information normally contained in the separate documents.

3. Copies of documents

Before the war, the rule was for most entries to be made in duplicate (triplicate copies being required in certain exceptional cases). Since the advent of exchange control an additional copy is presented for any importation for which authority to make payment is necessary. Officially printed forms are supplied at approximate cost, but privately printed forms conforming to the official print are also accepted.

4. Collection of statistical information

Imports The importer must declare on the relative import entry the statistical description of his goods, in accordance with the United Kingdom Import List. The foreign exporter has no obligations.

Exports The exporter must declare on the relative import document the statistical description of his goods, in accordance with the United Kingdom Export List. No information is required from the foreign importer.

5. Tariff classification of goods

The import declaration, including the classification of the goods under the United Kingdom tariff and Import List, is entirely the responsibility of the importer.

6. Weights and measures

Commercial documents expressed in terms of the weights or measures in force in the country of exportation, or in terms of weights or measures used internationally in the trade concerned, are accepted in support of import documents. Similarly, export invoices expressed in terms of the weights or measures of the importing country, or in terms of weights or measures used internationally in the trade concerned, are accepted in support of export documents.

UNITED STATES

1. Documents required

Commercial invoices The usual commercial invoice is the only document generally required for all shipments over \$250.00 of goods entitled to free entry, with certain very minor exceptions, and all shipments over \$250.00 of goods paying specific duty, with certain minor exceptions. Prior to 7 September 1953 commercial invoices were generally required for shipments exceeding \$100.00 in these categories.

Consular invoices Certified (Consular) invoices are only required for merchandise generally valued in excess of \$250.00 and subject to an ad valorem rate of duty or rate of duty dependent on value. Prior to 7 September 1953, certified invoices were required for merchandise generally valued in excess of \$100.00 in these categories.

A few special types of products are subject to certified invoices regardless of the value of the goods imported. Continuous studies have been under way and are still in progress to see whether further expansion is possible of the exemptions for the requirement for certified invoices or whether the present system with respect to certified invoices may be changed materially.

Pro Forma invoices If the required certified or commercial invoice is not filed at the time the goods are entered, a statement in the form of an invoice (a so-called pro forma invoice) must be filed at the time of entry and a bond given for the production of the required certified or consular invoice not later than six months from the date of entry.

Exemptions from invoice requirements There are a number of specific items or classes of merchandise including generally shipments valued under \$250.00 for which an exemption from both certified and commercial invoices has been made. However, in such instances the consignee is required to produce any invoice available or a pro forma invoice. Prior to 7 September 1953, only shipments valued under \$100 and certain specific items were so exempted.

Supplementary information required on the invoice In connexion with certain articles which are entitled to free entry under statutory provisions the regulations require the foreign shipper to supply information on consular forms to indicate that the articles come within the terms of the statute. Examples of such documentary requirements are those in connexion with American goods returned, original works of art, antiques, and articles exported for repairs or alterations. The documentary requirements may be waived by the collector of customs if other supporting evidence is sufficient to indicate the existence of all the facts upon which entry of the merchandise under the appropriate statute is dependent. In certain cases, however, such as white seed potatoes the documentary requirements cannot be waived.

In connexion with certain other articles entitled to free entry under statutory provision the regulations require the United States importer (rather than the foreign shipper) to provide information on what happens to the articles after entering the commerce of the United States to indicate that the articles come within the terms of the statute.

Whenever it shall be determined by the appraising officer that information as to cost of production is necessary in the appraisalment of any class or kind of merchandise, the importer shall be notified by the appraiser and thereafter invoices covering shipments of such merchandise shall contain a verified statement by the manufacturer or producer as to cost of production as defined in Section 402 (f) Tariff Act of 1930.

Transport documents The bill of lading is not a required document in connexion with the entry of imported merchandise.

United States law permits the importing carrier to designate the consignee for customs purposes by issuing a certificate to that effect.

Packing lists The United States has no specific requirement that the commercial invoice be accompanied by a packing list. However, the use of packing lists is encouraged as much as possible particularly with respect to shipments which do not consist of uniform packages.

Manifests Manifests are usually required.

Customs entry or declarations Customs entries or declaration forms are usually required.

Import licences Import licences are usually required only during periods of emergency. However, there are certain products which generally can only be imported if a licence is obtained as follows:

Certain dairy products (summary statements as to imports by the applicants during applicable base periods are required to accompany the applications for licences, subject to certain exceptions, and documentary evidence supporting the statements must be attached thereto or supplied upon request. The regulations also require importers to file a specified report form with custom officials. These documentary requirements are somewhat similar to those in effect on 7 November 1952, but apply to some dairy products previously embargoed.)

Registered or certified seed grain when in excess of 100 bushels.

Wheat and wheat flour for testing, experimental research or other scientific purposes when in excess of 10 pounds.

Virus, serum, toxin or analogous product for use in the treatment of domestic animals. (Regulations require application on a form furnished by the Department of Agriculture to be accompanied by an affidavit of

the manufacturer presented before an American consular officer giving certain stipulated information.)

Ruminants, swine, poultry and animal semen. (Various kinds of certificates by foreign officials, or by the importers or their agents, are also required. Certain additional statements in certificate form were added as documentary requirements since 7 November 1952 to prevent the dissemination of the disease of scrapie. Regulations differ on importation from Canada and Mexico.)

Stomachs of ruminants and swine imported for non-food purposes and manure of such animals.

Nursery stock and certain other plants and plant products. (Foreign official inspection certificates are also required and the importer is required to give certain information. There are various other documentary requirements.)

Foreign "cotton" and "covers" (notice of arrival of each shipment at a port of entry is required).

Certain bulbs, seeds, fruit and nut stocks and other plants and plant products and notoriously injurious insects. (Advance notice of the arrival of certain plants are required and special mailing tags or labels are required for the importation by mail of certain restricted plant material. Notice of arrival and submission of an invoice or packing list identifying the contents of a shipment of any restricted plant material are required as well as official foreign inspection certificates in most cases. There are additional documentary requirements for packing of restricted plant materials and in some cases for filing agreements governing the handling and growing of such materials after entry.)

Certain corn on the cob, shelled corn, broomcorn, broomcorn products and the seeds of other specified plants (notice of arrival is required as well as special mailing tags).

Certain seed and paddy rice and rice straw and hulls (notice of arrival as well as special mailing tags are required).

Certain fruits and vegetables (notice of arrival is required and foreign official certificates in some instances). Minor changes since 7 November 1952 in fumigation requirements with respect to garlic.

Certain wheat products, and other field crop seeds from certain areas (notice of arrival and an agreement by the mill or plant in certain cases is required as well as special tags if the commodities are imported for scientific purposes). These regulations have been modified since 7 November 1952 to cover products which were previously prohibited from certain countries and other products not previously restricted.

Certain parts of elms and related plants (notice of arrival is required but waiver of both notice and permit is provided if a prescribed foreign official certificate of origin accompanies certain of these products).

Unroasted seeds or beans of coffee, coffee fruits or berries and coffee plants or leaves imported into Puerto Rico.

Certain cut flowers (notice of arrival of commercial shipments is required).

Potatoes (foreign inspection certificates and notice of arrival are required).

Restricted or prohibited plants or plant products temporarily in the United States (notice of arrival is required).

Giant African snails and other terrestrial or fresh water mollusks.

Poppy pods and seeds, raw opium or coca leaves (export permit from government of exporting country and certified invoice are also required).

Foreign excess property sold in foreign areas on or after 1 July 1949, with the exception of certain scrap metal.

Arms, ammunition, and implements of war.

Psittacine birds destined for a zoological park or research institution.

Etiological agent or insect, animal or plant vector of human disease or any exotic living insect animal or plant capable of being a vector of human disease.

Migratory birds (shipments from Mexico must be accompanied by a Mexican export permit and shipments from Canada by tags or permits as required by Provincial or Dominion laws).

Skins of grey jungle fowl, mandarin duck and specified species of pheasant (applicants for permits must specify ports of entry in application).

Milk and cream.

Certificates of origin There is no general requirement for certificates of origin. In certain special cases such a certificate is required as for example, in connexion with merchandise imported from Cuba for the purpose of securing an exemption from duty or a reduced rate of duty. Certificates of origin are required for free entry purposes in connexion with shipments from certain possessions of the United States. In the case of certain distilled spirits each shipment must be accompanied by a certificate of age and origin

issued by a duly authorized official of the country of origin. The Treasury Department (Foreign Assets Control Regulations) excludes on national security grounds goods of known Chinese origin and of Chinese type. The exclusion of goods of Chinese type may be waived when the origin of such goods has been certified under special procedures by the government of the country of origin. A number of special agreements for this purpose have been negotiated with various governments since November 1952.

Freight or insurance papers Freight or insurance papers form no part of United States customs requirements.

Sanitary certificates, etc. Sanitary certificates as such are not generally required. All imported foods, drugs and cosmetics are subject to inspection by the Food and Drug Administration of the Department of Health, Education and Welfare at the time of entry to determine whether they comply with the provisions of the United States Food, Drug and Cosmetic Act. The inspections are made while the goods are being cleared through customs. Exceptional treatment provided for:

Tea - certified invoice and shop list (detailed list of the various tea marks in the entry) are required - study under way to determine whether these requirements may be abandoned.

Green coffee - certified invoice is required - study under way to determine whether this requirement may be abandoned.

Caustic poisons - certified invoice is required for products termed as caustic poison under the Caustic Poison Act.

Cats, dogs and monkeys - sworn statement required as to inspection, etc. of such animals imported from certain countries.

Lather brushes - certificate from medical officer in charge of customs as to absence of anthrax spores.

Certain psittacine birds imported by owner - sworn statement as to certain stipulated facts is required.

Biologic or trivalent organic arsenical - licence is required for producing establishment.

Rags and similar material - certificates of disinfection are required.

Meat and meat food products - foreign official meat inspection certificate giving stipulated data and application for meat inspection giving certain stipulated information are required.

Horses and hatching eggs - various kinds of certificates by foreign officials or by the importers or their agents are required. (These regulations have been broadened since 7 November 1952 to include horses from Canada in order to prevent the dissemination of certain animal diseases existing in Canada.)

Animal by-products, hay and straw - country of origin must be shown on consular invoice or in some other satisfactory manner - various certificates are required for certain of these products - placards are required for the vehicles carrying such products.

Foreign animal casings free of other restrictions - various certificates are required.

Customs bonds Customs bonds are required in connexion with various United States customs statutes or customs regulations. Examples are the immediate delivery and consumption entry bond, warehouse entry bond, bond for temporary importations, etc.

In connexion with an owners' declaration of a non-resident individual or partnership or of a foreign corporation assuming liability for the payment of any increased or additional duties a surety bond must be provided and the surety on the bond must be incorporated in the United States.

Power of attorney Whenever a power of attorney from a corporation is used in connexion with United States Customs a certificate from the proper officer showing the legal existence of the corporation is required unless the fact of incorporation is so generally known as to be a matter of common knowledge. A copy of that part of the articles of incorporation which shows the scope of the business of the corporation and the governing body thereof is also required. If the authority of the person signing the power of attorney on behalf of the corporation is derived from the charter or articles of incorporation, a copy of the by-laws or other appropriate authorizing documents must be filed.

Power of attorney on appropriate customs form must be filed with the consular office to obtain certification of an invoice executed by an agent.

Importation into the United States through the mails A customs declaration on the form provided by the Postal Administration in the foreign country, giving an accurate description and the value of the contents, must accompany each parcel post shipment. Commercial shipments must be accompanied by a commercial invoice.

Articles of correspondence containing merchandise must have enclosed an invoice in the case of commercial shipments or a statement of value in the case of merchandise not purchased and not being sent for sale.

Mail shipments are subject to the same general invoice requirements as other imported articles.

Sealed letters or mail parcels (other than parcel post) must bear a label or endorsement waiving the privacy of the seal.

Special mail tags are required to accompany shipments of plant material to be imported by mail for immediate exportation. The postal form of customs declaration is also required.

Miscellaneous documentary requirements Insecticides, fungicides, rodenticides and herbicides must be registered with the Department of Agriculture before importation. A statement by the applicant including certain specified information is required. Invoices must be accompanied by a declaration executed before a United States consular officer indicating certain specific facts.

Agricultural and vegetable seed - a declaration as to intended use of seed imported for other than seeding purposes is required. Declaration of purposes for various kinds of seed are also required. Samples must be sent to the Department of Agriculture with a description of the seed involved on a specially designated form. Specified certificates of origin by an official of the country where alfalfa or red clover seed was grown or a specified declaration of origin by the shipper are considered prima facie evidence of origin.

Merchandise produced in an area where the Commissioner of Customs finds that convict, forced or indentured labour is used is subject to certain documentary requirements.

Wild animals and birds and their eggs - importation prohibited except when an affidavit is filed that "the birds or their eggs, or the European rabbits or hares are to be used for propagation purposes, confined to their cages exhibited in zoological parks, or used for fur farming or other agricultural purposes as the case may be."

Wild mammals and birds, part or product thereof in any way affected by foreign laws - importation prohibited unless accompanied by a certification by the United States Consul that either acquisition or exportation to the United States is not in violation of such foreign laws.

Game mammals from Mexico - a Mexican export permit is required.

Fur seal and seal outer skins taken in or on the waters of the North Pacific Ocean - certification by Secretary of Interior that such skins have been taken in accordance with the terms of the law is required.

Seed potatoes - certification by an officer of a foreign government that potatoes have been grown and approved especially for use as seed is required together with foreign government's official certified seed potato tags.

Alcoholic beverages - importers basic permit and certificate of label approval by Internal Revenue Service are required. Certain distilled spirits must be accompanied by a certificate of age and origin issued by an authorized official of the country of origin. A red strip stamp of proper denomination indicating the payment of all internal revenue taxes must be affixed to each bottle of distilled spirits.

2. Combined invoice form

Under United States regulations either a consular invoice or a commercial invoice is required but in no case are both documents required for the same shipment. Certificates of origin are only required in certain special cases which are hardly numerous enough to justify a combined document. In connexion with merchandise imported from Cuba, the certificate of origin generally is incorporated on the invoice.

3. Copies of documents

Only four copies of the certified invoice are required (five copies in the case of seeds, coca leaves or opium). Supplies of the form are furnished free of charge. However, a fee of \$2.50 is charged for the certification by the American consular officer of each invoice in sets of four (five in the case of seeds, coca leaves or opium). A charge of \$1.00 is made for each extra copy of the invoice that may be desired. There is a 15-cent charge on parcels received in the mails from foreign countries. This is a postal collection and consists of a 5-cent delivery fee and a clearance charge of 10 cents.

4. Collection of statistical information

The foreign exporter is not required to furnish any statistical documents in connexion with imports into the United States. Import statistics are processed from copies of the customs entry forms which are sent by collectors of customs to the Bureau of the Census of the United States Department of Commerce.

5. Tariff classification of goods

The foreign exporter or shipper is not required to invoice the merchandise in terms of United States tariff classification. United States law requires that the invoice set forth a detailed description of the merchandise including the name by which each item is known, the grade or quality, and the marks, numbers, or symbols under which sold by the seller or manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed.

6. Weights and measures

United States regulations do not preclude the use on invoices of the weights and measures of the country or place from which the merchandise is shipped. Ordinarily, an invoice would not be rejected because the quantities are shown in terms of any weights or measures used internationally in the trade concerned.

J A P A N

Since the Code of Standard Practices for Documentary Requirements for the Importation of Goods was adopted by the CONTRACTING PARTIES on 7 November 1952, the Japanese practices have been in conformity with the whole principles of this Code, as enumerated below.

1. Documents required

(a) Always required:

- (i) commercial invoice, accompanied where necessary by a packing list and other documents indicating the value of goods for assessment of duty thereon;
- (ii) manifests;
- (iii) import declarations;
- (iv) import licences.

(Note) Bill of lading was omitted from the documents required, effective on and after 1 July 1954.

(b) Required in certain circumstances:

- (i) certificates of origin (in case of enjoying the benefit of a special arrangement by convention);
- (ii) certificates of inspection (in case of importing certain animals, vegetables, etc. from certain areas);
- (iii) certificates of bonded transportation;
- (iv) freight or insurance papers.

2. Combined invoice form

Japanese practices are in conformity with the Standard Practices.

3. Copies of documents

Documents are required to be submitted in a possible minimum number of copies.

(Note) The number of copies of the manifest is decreased by one, effective on and after 1 July 1954.

Government-issued form is supplied to traders free of charge.

4. Collection of statistical information

Japanese practices are in conformity with the Standard Practices.

5. Tariff classification of goods

Japanese practices are in conformity with the Standard Practices.

6. Weights and measures

Japanese practices are in conformity with the Standard Practices.

THE CODE OF STANDARD PRACTICES FOR DOCUMENTARY
REQUIREMENTS FOR THE IMPORTATION OF GOODS

Decision of 7 November 1952

WHEREAS in Article VIII of the General Agreement on Tariffs and Trade the CONTRACTING PARTIES recognize the need for minimizing the incidence and complexity of import and export formalities and for decreasing and simplifying import and export documentation requirements,

CONSIDERING that the large number of documents which traders, forwarding agents and carriers are required to compile for different authorities constitutes an appreciable obstacle to the smooth flow of goods between countries, that additional expense and clerical work are imposed on the parties to an international commercial transaction, and that the misplacement of one of these documents or an error of compilation may result in severe hardship wholly out of proportion to the usefulness of the documents,

The CONTRACTING PARTIES

DECIDE to adopt the following code of standard practices on documentary requirements:

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.

