

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

W.7/4

2nd October 1952

Special Distribution

---

WORKING PARTY ON THE INTERNATIONAL CHAMBER OF COMMERCE RESOLUTIONS

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS

FOR THE IMPORTATION OF GOODS

GENERAL COMMENTS

AUSTRIA

There are no objections to the present text of the recommendations in principle. The question should be studied whether binding obligations could be laid down.

BELGIUM AND LUXEMBOURG

As regards the draft recommendations incorporated in Annexes B and C, it would seem desirable not to reexamine the question before the Working Party has met again.

CZECHOSLOVAKIA

The proposed recommendation on documents required for the importation of goods, which tries to simplify customs formalities and to limit the number and types of documents required for the customs clearance of imported goods in our opinion improves the present situation and we agree with it.

FINLAND

As to both draft recommendations (Annex B, on Documentary Requirements for the Importation of Goods, and Annex C, on Consular Formalities), the Finnish Government is in favour of accepting them.

GREECE

Considering that there would be every interest in reducing the documentary requirements laid down by various national legislations to the strict minimum necessary, and in view of the advantages which would result if such documents were provided in a standard form accepted by every country, the Greek Government is of opinion that the Contracting Parties should not limit themselves to a set of suggestions. They should

(continued)

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS  
FOR THE IMPORTATION OF GOODS

GENERAL COMMENTS (Contd.)

GREECE (Contd.)

direct their efforts towards the drawing up of a convention like the one adopted for instance by the Brussels Study Group concerning the common nomenclature and the determination of dutiable value.

Experience has shown that the "standard practices for the administration of import and export restrictions and exchange controls" adopted in . . . . . Torquay and circulated in the form of a recommendation to the Contracting Parties, have yielded no concrete results. Though these "standard practices" have been promptly transmitted to services which administer restrictions and though urgent recommendations have been made as to the advantages which would accrue therefrom, no great attention has been paid to them and they have not contributed in any to the alleviation of the difficulties raised by the application of the projects relating to . . . . . quantitative restrictions which have been exchanged. We have however reasons to believe that the "standard practices" have not met with a greater measure of success in other European countries. It is on the basis of such findings that we firmly believe that only a convention will make it possible to impose provisions regarded as advantageous for the purpose of facilitating international trade.

JAPAN

In favour.

NORWAY

The Norwegian Government has no objections to the present texts of these drafts, and is in principle strongly in favour of such recommendations.

SWEDEN

In principle the Swedish Government strongly supports the greatest possible simplification of documentary requirements.

INTERNATIONAL CHAMBER OF COMMERCE

The I.C.C. strongly supports the adoption by the Contracting Parties of the draft recommendations drawn up at the Sixth Session on documentary requirements for the importation of goods, which are in substantial accord with the views expressed by the I.C.C. in its Lisbon Congress report (Brochure 153).

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS  
FOR THE IMPORTATION OF GOODS (Contd.)

Sixth Session Draft:

"1. Number of 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);
- (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."

COMMENTS ON POINT 1.

BELGIUM AND LUXEMBOURG

It would be useful to indicate precisely in what circumstances certificates of origin and health certificates can be required because these two items are of some importance as regards imports of vegetable and animal products.

CZECHOSLOVAKIA

We understand that paragraph 1 of Annex B (number of documents required) leaves unchanged the obligation to submit the international customs declaration of goods which is filled out by the sender and accompanies the shipment. The Czechoslovak Customs Administration could not for the time being abandon this requirement, particularly in railroad, road and postal transportation where manifests proscribed for air and water transportation are not introduced and used.

(continued)

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS  
FOR THE IMPORTATION OF GOODS (Contd.).

COMMENTS ON POINT 1 (Contd.)

GERMANY

After "(ii) commercial invoices, etc." add the following sub-paragraph:

"(iii) manifests for sea or air transport".

The last sub-paragraph in paragraph 1 should be worded as follows:

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

Manifests are among the commercial documents generally required for transport by sea and air. Listing them separately under (iii) establishes a more precise distinction between ordinary commercial documents and exceptions listed in the following sub-paragraph.

This new wording would logically result not only from the amendment proposed above, but in particular from the need for abolishing consular invoices in the last sub-paragraph. In view of the fact that under the draft recommendations on consular formalities the abolition of consular invoices is generally recommended, it would be preferable not to mention consular invoices in the last sub-paragraph.

GREECE

The Greek Government recognises that the main commercial documents which accompany shipments of goods are the bill of lading and the commercial invoice. But we cannot forget the usefulness of a certificate of origin which makes it possible to compute, in conformity with Greek legislation, the amount of duty to be paid in each case. The onus of submitting other indispensable documents is not on the shipper; the declaration should be presented by the party which effects transportation (ship's captain, air navigation company, railway company, etc.); the import permit, when required on account of restrictions, is to be supplied by the importer. In several cases a certificate indicating the cost of transportation and of insurance is necessary for the valuation of the goods. In some cases a health certificate is also required.

(continued)

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS  
FOR THE IMPORTATION OF GOODS (Contd.)

COMMENTS ON POINT 1 (Contd.)

HAITI

Under existing Haitian customs legislation, commercial invoices, bills of lading and consular manifests are required. To maintain orderliness and control the Government of Haiti does not propose for the time being to alter these requirements.

INDIA

As it is very often necessary for customs purposes to check the evidence of payment, the words "bank draft or other evidence of payment" may be added after the words "production of other documents such as Certificate of Origin".

- (a) Add "(iii) manifests, in the case of sea or air transport" after (ii).
- (b) The word "manifests" occurring in the penultimate sentence of this paragraph may be omitted.

ITALY

The Italian Government accepts, in principle, the draft recommendations contained in Annex B. However, it considers that the "documents required" should also include the certificate of origin, the production of which is indispensable to the Italian authorities in certain cases (for example, imports from EPU countries). In addition, the customs authorities should be given the option of requiring other documents whenever that is necessary to supplement or support the statements of the party concerned.

UNITED KINGDOM

The United Kingdom strongly supports the greatest possible simplification of documentary requirements consistent with obtaining the minimum essential information required by governments. They have proposed in a separate note that the Contracting Parties should agree to abolish consular invoices and consular visas. If the consular invoice is no longer required, then the question of combining it with the commercial invoice would not arise and the recommendation for a combined standard invoice form would relate only to the combination of the commercial invoices with the certificate of origin. In the absence of agreement to abolish the consular invoice the United Kingdom would, however, support its assimilation to the commercial invoice.

INTERNATIONAL CHAMBER OF COMMERCE

Add to the list of commercial documents:

- iii) manifest, in the case of sea or air transport.

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS  
FOR THE IMPORTATION OF GOODS (Contd.)

Sixth Session Draft (Contd.)

"2. Combined Standard Invoice Form

Where governments require consular invoices and/or certificates of origin in addition to the commercial invoice, they should attempt to establish a combined form to take the place of these separate documents. The combined form should invariably be treated as a substitute for, and not as an addition to, the commercial invoices, consular invoices and certificates of origin. Governments should keep down to a strict minimum the number of copies required and, as far as possible, the necessary forms should be supplied to the trader free of charge or at a nominal charge."

COMMENTS ON POINT 2

AUSTRALIA

Australia considers that recommendation 2 requires further exploration and re-examination.

In our view that concept of a standard invoice form and the draft recommendation "That the necessary forms shall be supplied to the trader free of charge or at a nominal charge" are not well founded.

In Australian experience individual traders use a form of invoice (including the number of copies) which aims to serve not only the requirements of the Customs but also their own varying needs or those of their foreign customers.

Having this consideration in mind Australian customs procedures direct themselves more to prescribing the information required for customs purposes than to prescribing the form of invoice to be used. The procedures include the publication and distribution of a pamphlet in which Australian customs requirements (including the information to be shown in the invoice) are explained for the guidance of exporters to Australia.

FRANCE

The French Government is in general agreement with the Draft Recommendations relating to reduction in the number of documents required for the importation of goods, and in particular, to the use of a single form replacing both the invoice and the certificate of origin (Annex B of the report).

(continued)

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS  
FOR THE IMPORTATION OF GOODS (Contd.)

COMMENTS ON POINT 2 (Contd.)

FRANCE (Contd.)

The question of the exact structure to be given to the form is not in itself of great importance, the essential requirement being that it should contain all information required by the regulations.

However, for the sake of uniformity and to facilitate to a certain extent the work of the customs authorities, it would be desirable for the different countries to employ identical forms with instructions in two languages.

GREECE

Under Greek legislation, no consular certificate indicating the price and origin of the goods is required in principle. Such certificates issued by the Chamber of Commerce meet governmental requirements, except in cases where the goods are imported through a third country and not directly from the producing country. In this latter case a certificate from the consulate of the transit country is required. Therefore, the question of a combined consular form does not arise as far as Greece is concerned.

INDIA

Add the words "not proportionate to the value of the goods" at the end of the paragraph.

UNITED KINGDOM

The International Chamber of Commerce Resolution recognised that the standardisation of commercial invoices involved difficulties which could not be settled immediately and which required further study by the I.C.C. The United Kingdom consider that the proposal to combine the certificate of origin with the commercial invoice is also not without difficulties and their examination of the problem suggests that these difficulties may be serious enough to outweigh any advantages there may be in substituting one document for two. If the same amount of information continues to be required on certificates of origin, the mere amalgamation of the forms would not in any case result in a significant saving of time to traders and there may be occasion when it would be a positive advantage to have the certificate of origin as a separate document. Requirements in respect of the commercial invoice - number of copies, number of original or other signatures - may be different from requirements in respect of the certificate

(continued)

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS  
FOR THE IMPORTATION OF GOODS (Contd.)

COMMENT ON POINT 2 (Contd.)

UNITED KINGDOM (Contd.)

of origin and it may therefore in some cases be a waste, rather than a saving, of material and time to combine the two documents. Moreover, where goods are sold and resold, the seller may well be unwilling to pass on to his customers a certificate of origin which carries with it a copy of the original invoice from the original supplier. In addition, since the details required in certificates of origin vary from country to country, there would be difficulty in devising a uniform lay-out in respect of the entries constituting the certificate of origin.

UNITED STATES

Combined Standard Invoice Form

Since governments generally do not require both a commercial invoice and a consular invoice, it is suggested that the words "in addition to the commercial invoice" be deleted from the first sentence. The combined form would include both consular invoices and certificates of origin, where required. Accordingly, (1) "or" should be deleted from the same sentence, and (2) the second sentence should be revised to read as follows:

"The combined forms should invariably be treated as a substitute for, and not an addition to, any other documents required of the exporter."

The use of the word "Standard" in the title of the recommendation conveys the impression that what is sought is an internationally standardized combined form, whereas what was intended is a single combined form which would be standard for a particular country. In order to avoid a misleading impression, it would appear desirable to drop the word "Standard" from the title.

Standardized Consular Invoice

The United States has taken note of the suggestions made by foreign-traders for the adoption by governments requiring consular invoices of an invoice form common to all such governments. The United States has from time to time studied the proposal and has participated in international discussions in an effort to get agreement to a standard form of customs invoice which would be acceptable to the customs authorities of the various countries requiring such documentation. While these efforts have so far not met with success, the United States believes that the desirability of such standardisation is so manifest and universal that consideration should be given to the possibility of reflecting the desirability of this objective in the proposed standards on documentary requirements.

(continued)

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS  
FOR THE IMPORTATION OF GOODS (Contd.)

COMMENT ON POINT 2 (Contd.)

INTERNATIONAL CHAMBER OF COMMERCE

Combined Standard Invoice Form

The following words might usefully be added at the end of the last sentence: ", not proportionate to the value of the goods."

Redraft the concluding paragraph as follows:

"The specification of these commercial documents does not mean that customs documents such as entry or declaration forms or import licences can be dispensed with. It is also to be understood that, where necessary, the customs authorities may require the declarer to produce, in support of his declaration, other documents such as certificates of origin, insurance papers, sanitary certificates, etc."

The purpose of this amendment is to establish a clearer distinction between the general rule and the exception. It is also felt to be essential to delete all reference to consular invoices in the concluding sentence.

INTERNATIONAL CIVIL AVIATION ORGANIZATION

The Secretariat of the International Civil Aviation Organization has indicated in a letter dated 15 August 1952 that the question of standardizing and simplifying transport documents was of "considerable interest to I.C.A.O. - for the advantage of speed in shipping by air is largely nullified unless documents are standardized and simplified".

In its communication, the I.C.A.O. Secretariat has drawn attention to the Recommended Practice adopted some years ago and contained in Annex 9. to the Convention on International Civil Aviation. It was recommended that "in any case where a Contracting State requires evidence of origin or value of cargo in a particular form, it should accept a single document" and that "copies of this document should be accepted by the public authorities concerned in lieu of separate forms, such as consular invoices, certificates of origin, certificates of value, export declarations, and the like".

The I.C.A.O. also recommends in the case of air transport a standard form which was called "International Cargo Invoice" and which was contained in Appendix 8 of the Convention.

The Secretariat of the I.C.A.O. suggests that the Contracting Parties may wish to take into account the International Cargo Invoice in the development of any standardized general purpose invoice which GATT might be developing.

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS  
FOR THE IMPORTATION OF GOODS (Contd.)

Sixth Session Draft (Contd.)

"3. 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 exporter 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."

COMMENT ON POINT 3

GERMANY

At the end of paragraph 3 add the following:

"The same would apply to shipping and forwarding agents acting on behalf of the exporter or importer".

The statistical and customs forms both for export and import purposes are usually submitted by shipping and/or forwarding agents, on behalf of the exporter or importer.

This addendum would be necessary to ensure that the declaration submitted by shipping or forwarding agents shall also be recognised by the contracting parties.

GREECE

In Greece, statistical information is submitted by the Customs authorities and the special statistical service, free of charge for the shipper.

HAITI

Statistical information and tariff classification of goods.- As regards the collection of statistical information and the tariff classification of goods mentioned in the draft, it is obligatory for importers to submit to shippers the data required by the customs legislation in order that shippers may include such data in their consular invoices because it is not, in fact, possible for any shipper to be cognisant of all the details relating to the various customs tariffs when they prepare statements required by the customs legislation of the country of destination.

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS  
FOR THE IMPORTATION OF GOODS (Contd)

Sixth Session Draft (Contd.)

"4. 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."

COMMENTS ON POINT 4

CZECHOSLOVAKIA

We particularly favour the principle expressed in paragraph 4, because a different procedure really causes considerable difficulties in exports and results even in financial losses.

GERMANY

In line 4, after the word "importer" add the words "or the shipping or forwarding agent".

Same observations as for previous paragraph.

GREECE

As regards the classification of goods under the Greek customs nomenclature, the exporter or shipper has no obligation. Such classification should be done by the importer or consignee, and the customs authorities. Furthermore, the Greek governmental authorities have not laid down any requirements concerning the weights and measures in terms of which import and export documents shall be made out.

HAITI

Statistical information and tariff classification of goods.- As regards the collection of statistical information and the tariff classification of goods mentioned in the draft, it is obligatory for importers to submit to shippers the data required by the customs legislation in order that shippers may include such data in their consular invoices because it is not, in fact, possible for any shipper to be cognisant of all the details relating to the various customs tariffs when they prepare statements required by the customs legislation of the country of destination.

DRAFT RECOMMENDATIONS ON DOCUMENTARY REQUIREMENTS  
FOR THE IMPORTATION OF GOODS (Contd.)

Sixth Session Draft (Contd.)

"5. 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."

GERMANY

The following sentence should constitute the first sentence of the first paragraph:  
"Governments should endeavour to secure international simplification of weights and measures."

Despite difficulties that raise obstacles in the way of standard international regulations concerning weights and measures, it would be desirable, in the interest of international trade, specifically to stress this objective.

The following should be added at the beginning of what is now the first sentence in paragraph 5:

After "while governmental authorities" insert the following: "so long as this objective has not been achieved".

HAITI

Weights and measures.- Advantage should be taken of the discussion of the draft during the Seventh Session of the Contracting Parties in order to recommend to all governments the use of the metric system.

PHILIPPINES

The Philippine Government offers no objection to the Draft Recommendations on Documentary Requirements for the Importation of Goods. However, it wishes to make the observation in connection with paragraph 5 thereof, Weights and Measures that should exporters express weights and measures in terms of the weights and measures of the country of importation, it would facilitate the processing of the commercial documents by customs authorities and thereby expedite commercial transactions.