

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Limited Distribution

DOCUMENTARY REQUIREMENTS FOR THE IMPORTATION OF GOODS

Reports received from the Contracting Parties

Reports from the governments of the following countries are distributed herewith:

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G R E E C E

(Translation)

1. Documents required

Bills of lading;

Commercial invoice, accompanied by a declaration of weights if the invoice does not give weights

Certificate of origin

Consular certificate, if the goods are not imported from the country of production. Certificates by the customs authority of the transit country are also accepted.

The other documents required do not concern the consigner. The customs entry and, in cases of controls, the import licence are to be produced by the consignee.

In some cases, a certificate showing the value of the consignment and insurance premiums for valuation purposes are also required. Sometimes health certificates are likewise required.

2. Combined Invoice Form

Under Greek legislation, a single form combining invoice, consular certificate and certificate of origin may be used.

3. Copies of documents

All documents are produced in a single copy, except the commercial invoice which is required in five copies.

4. Statistical information

The consigner is not required to produce statistical information, the latter being supplied by the importer when making his customs entry.

5. Tariff classification of goods

Such classification is done by the importer and the customs authorities.

6. Weights and measures

There are no controls in Greece as regards the terms used to express weights and measures of imported goods.

I N D I A

1. Documents required

(a) Commercial invoice describing the goods and indicating the quantity and the unit and total prices.

This can be made out by either the manufacturer (or producer) of the goods, or the supplier (when the manufacturer does not export the goods himself). In the latter case, the Customs administration may, in cases of doubt, call for the manufacturer's invoice or other evidence, to verify the correctness of the supplier's invoice.

This commercial invoice should indicate the quantity of goods in the appropriate unit of weight or measure, the cost per unit of quantity and of the total quantity, that is, the price at which the goods are offered for sale in the country of supply, the freight, and the insurance charges. This does not mean that all the constituent charges should be shown separately; the unit and total prices could be expressed on a C.I.F. basis.

"Commercial invoice" is not insisted upon in the cases of personal baggage or small gifts imported into this country.

(b) Certificate of origin - A certificate of origin is required mainly for application of preferential rates of duty on goods of United Kingdom and British Colonial Origin under the United Kingdom - India Trade Agreement 1939. The forms of certificates are prescribed by the Rules published under the Agreement. In short, the manufacturer or supplier of the goods has to certify that the

goods have been wholly manufactured or produced in the specified country. Where, however, the goods have been partially manufactured in that country, the certificate should specify that the final process of manufacture has been performed in that country and that the expenditure on the material produced and labour performed in that country in the manufacture of the article is not less than one half of the factory or works cost of the article in the finished state in the case of -

- (1) Sewing and knitting machines (and parts thereof) to be worked by manual labour or which require for their operation less than one quarter of one brake-horse-power,
- (2) Cycles (other than motor cycles) imported entire or in sections and parts and accessories thereof; excluding rubber tyres and tubes,
- (3) Motor cars including taxicabs and articles (other than rubber tyres and tubes) adapted for use exclusively as parts and accessories thereof,
- (4) Motor omnibuses, chassis of motor omnibuses, motor vans and motor lorries: and parts of mechanically propelled vehicles and accessories excluding rubber tyres and tubes,
- (5) Motor cycles and motor scooters and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof.

In the case of other articles, the proportion of expenditure to be spent in the country where the final process of manufacture takes place should not be less than one-fourth of the factory or works cost of the article. This certificate does not normally have to be countersigned by a Chamber of Commerce or any other authority.

(c) Packing list - The need for a packing list depends upon the nature of the material. For example, goods falling under a single category, uniformly packed, and assessable on an ad valorem basis, would not need a packing list to help in the assessment to duty and examination by Customs; whereas a packing list would be necessary in the case of goods assessable by weight or of composite goods (say, some machinery in disassembled condition contained in a number of packages) not uniformly packed.

(d) Bill of Lading - This is required to check any doubts about the description of the goods in the invoice and for verifying the date of shipment which is relevant in the enforcement of Import Trade Control Regulations which require that the importer should, in the case of controlled articles, be in possession of the requisite import licence before the goods are shipped from the exporting country - please see (f) below. This is not a document which the Customs Administration demands in every importation.

(e) Other documents - Where the description or value shown in the invoice seems to need further enquiry before being accepted, the Customs Administration calls for other documents, such as test certificates, insurance policy, bank draft, evidence of payment, correspondence between importer and supplier, etc. As pointed out above, such documents are, however, called for only where further enquiry regarding value, quantity or description, etc., appears desirable. They do not therefore form a normal feature of Customs assessment in the ordinary course.

(f) Import Licences - These have to be furnished when the importation of goods requires a licence under the law. The licence has to be applied for and obtained by the importer before the goods are shipped. It is not one of the documents to be prepared or provided by the supplier.

(g) Sanitary certificates - Some plant and vegetable materials, such as potatoes, rubber plants, citrus plants, unmanufactured tobacco, sugar-cane, coffee plants, seeds and beans, cotton seed, etc., have to be covered by sanitary certificates from approved authorities in the exporting countries. This is a measure intended to check the importation of plant diseases.

(h) Safety regulations - Materials like dangerous petroleum, explosives and calcium carbide are governed by special enactments. The import or transit or storage of these materials require special permit which the importer has to obtain under the appropriate regulations. There is, however, no obligation on the foreign supplier in this regard.

2. Combined invoice form

The certificate of origin to which reference has been made in paragraph 1(b) is allowed to be combined with a commercial invoice. The normal practice is for the pro-forma for the certificate of origin to be printed on the reverse of the invoice and to be filled in as appropriate.

3. Copies of documents

(a) When assessment is made at the preferential rate of duty, a copy of the certificate of origin (which usually is combined with the invoice) is retained by the Customs authorities. All the other documents referred to in paragraph 1 are scrutinized and returned. An importer who desires to keep a copy of the invoice scrutinized and initialled by the Customs has to furnish two copies of the invoice (where it combines the certificate of origin) when assessment at the preferential rate is claimed; in all other cases, only one copy of the documents mentioned in paragraph 1 has to be submitted.

(b) A 'bill of entry' in which particulars of goods to be cleared are to be declared, has to be filed at the time of importation. Two copies of these documents are required for action in the Customs department where they are finally retained. One more copy is required by the Exchange Control authorities.

(c) Three copies of import licences issued have to be furnished by the importer, one to be handed over to the Customs authorities, the second for retention by the importer, this copy bearing endorsements of quantities imported from time to time, and the third to be furnished by the importer to the Reserve Bank of India for obtaining the necessary foreign exchange.

4. Collection of statistics

This is primarily the responsibility of Government. The importer is only required to describe the goods reasonably clearly in the bill of entry, furnish the value of the goods, quantity (by weight or in liquid measure or in length as appropriate), and the country of origin and consignment of the goods.

In respect of some categories of goods (such as protected articles), information slightly more detailed than is necessary for Customs assessment, is required to be furnished in the bill of entry. Such requirements which extend only to a small number of items are duly publicised.

5. Tariff classification

Neither the foreign supplier nor the Indian importer has to declare the tariff classification of the goods. But the importer has to declare in the bill of entry sufficient particulars to enable the Customs authorities to classify the article under the appropriate head. When the declared information is insufficient for such classification, the Customs Administration calls for information on specific points.

6. Weights and measures

No objection is raised to an invoice or packing list in which the weights and measures are expressed in (a) the terms used in the country of supply, unless it be so unknown in international trade; (b) weights and measures used internationally; and (c) weights and measures current in India. The importers have, however, to declare in the bill of entry the corresponding weights and measures in terms used in India for statistical purposes.

UNION OF SOUTH AFRICA

1. Documents required

Generally the documents required to be produced are:

(a) bill of lading;

(b) standardised invoice (accompanied where necessary by a packing list). There is no objection to suppliers using their own billheads, provided they are in the form prescribed, and in fact it is preferred that they should do so.

(c) covering statement.

As also mentioned in the Code of Standard Practices, 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 (for which provision is made on the standardized invoice form), freight and insurance papers, sanitary certificates, etc., may be required.

2. Combined Invoice Form

For the standardized invoice form, see Annex C to the Statement by the Union of South Africa reproduced in document L/71/Add.2 of 7 October 1953. This form provides for the inclusion of a combined certificate of value and origin.

As will be seen from document L/92/Add.1, page 5, and Basic Instruments and Selected Documents, Second Supplement, page 59 - the Union of South Africa has no regulations requiring consular invoices or consular visas.

3. Copies of Documents

The number of copies of documents required is kept down to a strict minimum. Government-issued forms are supplied to traders either free of charge or at approximate cost as the case may be.

4. Collection of Statistical Information

Statistical information regarding the import and export trade of the Union of South Africa is taken from the relative forms prescribed in the Regulations, on which the person entering the goods for customs purposes is required to give full information as to the description, quantities and values thereof together with such particulars as are necessary for the compilation of reliable trade returns.

5. Tariff Classification of Goods

The importer or his agent, is required when making entry on the prescribed document, to classify the goods according to the Customs Tariff, subject of course to review by the Customs authorities.

6. Weights and Measures

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 are acceptable in support of import documents. Similarly, export invoices expressed in terms of weights and measures of the importing country or in terms of any weights or measures used internationally in the trade concerned are acceptable in support of export documents.