

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

L/285

22 November 1954

Limited Distribution

DOCUMENTARY REQUIREMENTS FOR THE IMPORTATION OF GOODS

Note by the Executive Secretary on the Reports by Contracting Parties on Compliance with the Code of Standard Practices

1. On 7 November 1952 the CONTRACTING PARTIES adopted a Code of Standard Practices for Documentary Requirements for the Importation of Goods and, in order to keep this question under review, asked contracting parties to report by 1 August 1954 on steps taken to bring their practices into conformity with the Code (BISD, First Supplement, pp. 23 and 100). It was the intention of the CONTRACTING PARTIES, pursuant to Article VIII of the General Agreement, that the adoption of this Code should minimize the incidence and complexity of import and export formalities and decrease and simplify the import and export documentation requirements.

2. On 3 May 1954 the Executive Secretary asked governments to submit the required reports and stated that it would assist him in preparing a report for the Ninth Session if contracting parties would furnish details of their documentary requirements. To date twenty-four governments have submitted reports and these have been distributed to all the contracting parties (see L/198 and addenda).

3. Eleven governments¹ state that they consider their requirements to be fully in conformity with the Code of Standard Practices. Some state that theirs are in conformity in certain respects. Other governments have described their requirements without stating whether they consider them to be in conformity and it is not always possible from the descriptions given to judge whether the requirements require modification in order to comply with the Code. Two governments claim to have modified their regulations since the Decision of 7 November 1952 to bring their requirements more nearly into conformity with the Code: the United States has raised the minimum value requirement in connection with commercial and consular invoices, and Japan has reduced the number of copies of manifests which must be furnished by importers.

4. No reports have been received from the governments of the following countries:

Brazil	Dominican Republic
Ceylon	Haiti
Chile	Nicaragua
Cuba	Pakistan
Denmark	Uruguay

5. The following notes may assist the CONTRACTING PARTIES in their review of this question.

¹ Austria, Belgium-Luxemburg, Burma, Czechoslovakia, France, Germany, Japan, The Netherlands, New Zealand and Norway.

1. DOCUMENTS REQUIRED

The Standard Practice

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.

Many governments give a lengthy account of the documents they require for customs and other purposes. Generally, they appear to be in conformity with the standard.

Czechoslovakia, Sweden and the dependent territories of Belgium and The Netherlands reported that they use the commercial documents exclusively as their source of information. The following countries, with the exceptions mentioned, also obtain their information from commercial documents:

- Belgium - certificates of origin, etc., are sometimes requested for the issuance of import licences;
- Finland - in certain cases certificates of origin, consular certificates, etc. are requested;
- Germany - in certain cases certificates of origin are requested;
- Indonesia - consular invoices are obligatory for ~~imports from Singapore~~;
- Italy - generally the documents mentioned are the only ones required;
- Netherlands - generally the commercial invoices are sufficient.

Some countries usually oblige the importer to present special declarations concerning the origin (and, under certain conditions, concerning the value) of the imported goods on a prescribed form which has to be signed by the exporter.

These documents (sometimes called certificates of origin) should be distinguished from certificates of origin which are issued, or at least testified, by national or foreign authorities. The former type of declaration is required by Australia, Canada, New Zealand and Rhodesia and Nyasaland.

The following countries stated that they normally require certain additional documentation (other than import licences, import declarations and commercial documents):

- Austria - certificates of origin for certain liberalized products;
- France - in principle invoices should be visaed by the French consular authorities, but important derogations have been provided for; certificates of origin are required only for a few goods;
- Japan - certificates of origin in special cases; certificates of origin for all products which enjoy contractual rates;
- Peru - normally consular invoices and a bill of lading with a consular visa are required for all imports;
- Turkey - certificates of origin for all imports;
- United States - consular invoices for all goods dutiable at ad valorem rates with a value over \$500.*

2. COMBINED INVOICE FORM

The Standard Practice 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.

Most of the governments which have submitted reports do not require consular invoices. For most of the reporting governments, therefore, this recommendation is relevant only in so far as they require certificates of origin. Many of them require such certificates only in certain cases and generally they have no objection to the certification of origin being combined with the commercial invoice. New Zealand and South Africa provide a combined form of invoice and certificate of origin. Three governments, however, - notably Finland, Indonesia and Rhodesia and Nyasaland - refuse to accept combined documents. The United States declares that it is only in certain special cases that a certificate of origin is required and this would not justify the use of a combined document, although for goods imported from Cuba a certificate is generally incorporated in the invoice.

* See L/279 p.7.

3. COPIES OF DOCUMENTS

The Standard
Practice

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.

Nearly all the reporting governments have advised that they require only one or two copies of documents in connection with importation and that these are their minimum requirements. Greece requires five copies of the commercial invoice. Peru and the United States require four copies of the certified invoice. Where exchange controls are in operation extra copies are sometimes required; for example, Indonesia requires eleven copies of an exchange permit, and the United Kingdom requires one extra copy for any importation for which authority to make payment is necessary. Some governments refer only to one or two of the import documents and it is not clear whether their statements cover other documents as well.

Most governments state that forms can be obtained either from private printers or from the government approximately at cost. Some governments, however, do not report on the charges made for such forms. Three governments - Japan, Sweden and the United States - furnish some or all of the forms free of charge.

4. COLLECTION OF STATISTICAL INFORMATION

The Standard
Practice

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.

It appears that the requirements of all the reporting governments are in conformity with this standard: in no case is a foreign trader obliged to furnish information for a statistical purpose. Most governments obtain the statistical information they require from the documents normally submitted for customs purposes, though several - notably Austria, Germany, India, The Netherlands, Turkey, South Africa and the United Kingdom - require the importer to furnish information for statistical purposes.

5. TARIFF CLASSIFICATION OF GOODS

The Standard Practice 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.

The reports indicate that the requirements are in conformity with this standard, although some governments state that in exceptional circumstances they require the exporter or shipper to assist in the classification.

6. WEIGHTS AND MEASURES

The Standard Practice 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.

The requirements of the reporting governments appear to be in conformity with this standard.