

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

MTN/3B/8

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Special Distribution

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## Multilateral Trade Negotiations

### GROUP 3(b) - IMPORT DOCUMENTATION (TASK 14 OF MTN/2)

#### Note by the Secretariat

1. The present note has been prepared by the secretariat to assist members of the Group in carrying out the work under Task 14 of the Programme of Work (MTN/2), i.e. the "continuation of the study relating to import documentation (Chapters 1-99)".
2. At its meeting in March the Group had a preliminary exchange of views on the work to be undertaken (see document MTN/3B/7 paragraphs 19-21). The Group decided to proceed as follows:
  - (a) To review the notifications relating to import documentation contained in the Inventory with a view to determining the specific areas or problems to be dealt with by the Group.
  - (b) To study the question of the simplification and harmonization of import documentation, at the same time paying special attention to the needs and requirements of developing countries.
  - (c) As a first step in the implementation of (b) above, to carry out a discussion of the type of information which was basically necessary for the clearance of imported products with a view to formulating, at a later stage, general principles in this regard. In the course of the work account should be taken of:
    - (i) The work undertaken in other organizations
    - (ii) Suggestions made earlier in the GATT, especially in Annexes D and E of document COM.IND/W/79.

#### The List of Notifications in the Inventory<sup>1</sup>

3. The notifications relating to import documentation appear in Section D of Part 2 of the Inventory entitled: "Consular Formalities and Documentation" (item Nos. 177-232). The attention of the Group is drawn to the introductory notes which appear at the

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<sup>1</sup>The new edition of the Inventory of Non-Tariff Measures has been issued in documents MTN/3B/1-5 and Add.1.

beginning of this section. It may also be of interest to the Group to note the new Inventory numbers of the notifications regarding documentation, consular fees and formalities which figured in the Illustrative List of Non-Tariff Barriers prepared by the Committee on Trade in Industrial Products (see document L/3298, Annex I), these are as follows: 180, 184, 208 and 229. Subsequently Working Group 2 added present item number 207 and another notification which has since been deleted.

#### Prior work in the GATT

4. GATT work in the field of Import Documentation long pre-dates the preparatory work on non-tariff measures for the present multilateral trade negotiations. A background note by the secretariat on import documentation including consular formalities containing a summary of the relevant provisions of the General Agreement and of past decisions and recommendations of the CONTRACTING PARTIES may be found in document COM.JND/W/79 and Add.1.

5. Reports and summaries of the relevant discussions which have taken place during the preparatory work in Working Group 2 of the Committee on Trade in Industrial Products are contained in the following documents: L/3496 (Appendix 3, Part IV); Spec(72)139; and COM.IND/W/106 (Annex, page 9).

6. In point c(ii) of the tasks of the Group listed in paragraph 2 above, reference is made to Annexes D and E of COM.IND/W/79, which contain suggestions relating to the draft Common Invoice for Customs Purposes and a draft All-Purpose Entry Document respectively. For the convenience of members of the Group these are reproduced as Annex I to the present document.

#### Work carried out in other international organizations

7. It will be recalled that Working Group 2, of the Committee on Trade in Industrial Products had decided that in order to avoid duplication of work on the simplification and harmonization of import documentation, it would be preferable to await the outcome of the work which had already commenced within the Economic Commission for Europe and the Customs Co-operation Council. The secretariat has been following the progress of the work in both these bodies and has provided the contracting parties with regular reports of the current position. The most recent of these reports may be found in COM.IND/W/115 and in MTN/3B/6 paragraph 23. Subsequent developments are summarized below:

##### (i) Economic Commission for Europe

8. The final version of the "Questionnaire on Invoices Used in International Trade" has recently been sent out to all member countries of the ECE and governments have been asked to reply before the end of April 1974. The questionnaire is reproduced in Annex II. The secretariat has been informed by the Inter-regional Advisor on Trade Facilitation that relevant data is being collected in respect of non-member countries of the ECE on the basis of published information. In regard to future work, the Group of Experts on Data Requirements and Documentation is scheduled to meet on 30 September 1974. At that time the Group will review the replies received to the questionnaire.

(ii) Customs Co-operation Council

9. The Permanent Technical Committee of the CGG held its last meeting on 4-8 March 1974. At that meeting the Committee considered and approved the texts of the following draft Annexes of the International Convention on the Simplification and Harmonization of Customs Procedures<sup>1</sup>: Rules of Origin; Documentary Evidence of Origin; Control of Origin; Procedure of Exportation with Entitlement to Fresh Supplies of Raw Materials; Repayment of Import Duties and Taxes. These draft Annexes will now be submitted to the Council for approval. The Committee has instructed the CCC Secretariat to draw up a new amalgamated draft Annex concerning Clearance of Goods for Home Use, which will be considered at a subsequent meeting. This new amalgamated Annex will replace three separate draft Annexes which were entitled: "Declaration of Goods for Home Use", "Verification of Goods" and "Assessment and Collection of Import Duties and Taxes on Goods Declared for Home use".

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<sup>1</sup>A Background Note on the International Convention on the Simplification and Harmonization of Customs Procedures can be found in ECE document Trade/WP.4/INF.25 dated 31 January 1974.

ANNEX I

Reproduction of Annex D of COM.IND/W/79

Common Invoice Requirements for Customs Purposes

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

Reproduction of Annex E of COM.LND/W/79

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

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

ANNEX II

QUESTIONNAIRE  
ON INVOICES USED IN INTERNATIONAL TRADE

The following questionnaire has been prepared by the secretariat of the Economic Commission for Europe with a view to establishing a list of data required in a model invoice for external trade pursuant to the decisions taken by the Group of Experts on Data Requirements and Documentation at its sixth session held on 29-30 January 1974 (Report of the Group of Experts, TRADE/WP.4/GE.2/12, paragraphs 31-34).

1. Please indicate whether a national standard has been adopted for invoices for international trade

☐ Yes

☐ No

1.1. If the answer is "yes", enclose a copy of the standard with an explanatory note, translated if necessary into one of the official languages of the Economic Commission for Europe, and indicating the date when the standard was adopted, and the extent to which it is applied.

1.2. If the answer is "no", is any such standard under preparation and if so, by whom?

☐ Yes (by .....)

☐ No

2. If the answer to Question 1 is "no"

2.1. Has in your country any ECE aligned series of forms been adopted which includes invoices for international trade?

☐ Yes

☐ No

2.2. If the answer is "yes", please enclose copies of such invoices and a note describing the series in which they are used

3. If the answer to Questions 1 and 2 is "no", indicate if any study has been made or if information is available on the data contents of invoices used in international trade

☐ Yes

☐ No

4. Please list the headings appearing in invoices or other material referred to in Questions 1 - 3 including description of the information given under each heading

5. If information has to be expressed in coded form please specify and describe any such codes

6. Other observations