

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

MTN/3B/14  
31 May 1974

Special Distribution

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## Multilateral Trade Negotiations

### GROUP 3(b) IMPORT DOCUMENTATION

#### Note on the Work being Carried Out by Other International Organizations

1. At the May 1974 meeting, the secretariat was requested by the Group to continue to follow the work of other international organizations and to report thereon (see MTN/3B/11, paragraph 13). Accordingly, the secretariat is circulating as an Annex to this note a draft proposal for an Aligned Commercial Invoice which is to be submitted for discussion to the September meeting of the ECE Group of Experts on Data Requirements and Documentation.
2. The draft proposal has been kindly passed on to the GATT secretariat by the Inter-regional Adviser on Trade Facilitation who has expressed the hope that the delegations participating in the work of the Group would be in a position to make comments and suggestions. The Inter-regional Adviser has informed the secretariat that he would take into account the comments made at the Group 3(b) meeting before the draft proposal is submitted to the ECE Expert Group.

ANIFEX

ECE Group of Experts on Data Requirements and Documentation

DRAFT PROPOSAL FOR AN ALIGNED COMMERCIAL INVOICE

suitable also for administrative purposes

1. At the sixth session of the Group of Experts on Data Requirements and Documentation, the Trade Facilitation Adviser was requested to produce a draft for an aligned commercial invoice to be discussed at the next session of the Group (TRADE/WP.4/GE.2/12, paragraph 33).
2. In addition to its commercial function, such an invoice ought to be suitable to meet the administrative requirements for export and, to the extent possible, for the import of goods. Since national regulations often vary from one country to another and the exporter who issues the invoice is not always in a position to know what information is required, it is unlikely that he would be able to provide all particulars requested for the import procedure, nor could a form be designed which would be acceptable in lieu of various entry forms adapted to national statutory needs for customs clearance etc.
3. The proposed draft therefore contains such basic data (marked by an asterisk) which in any case are indispensable for assessing the customs value of the goods concerned or for other administrative purposes. Whenever such an invoice is presented, these data should not have to be asked for on other import documents.
4. In addition to this basic information, the draft presents some suggestions as regards a possible presentation of some other data elements which could be provided by the exporter. The bottom part of it gives an example of a presentation of data related to the different items appearing on the invoice.
5. The draft takes into account the comprehensive study on a unique administrative document carried out by the Belgian delegation (TRADE/WP.4/GE.2/R.4 and R.5).

INVOICE

Seller (name and address)* 1)		Invoice date*	Invoice No.	
		Seller's order date	Order No.	
		Buyer's order date	Order No.	
Consignee*		Buyer (if other than consignee)*		
		Country of origin*		
Transport information 2)		Terms of delivery* 3)		
		Terms of payment*		
Marks and numbers of pkgs.*	No. & kind of pkgs., description of goods*	Commodity No. 4)	Net quantity*5)	Value*6)
			Gross weight kg*	Measurement
Specification of commodities: Article No., Article, Quantity delivered, Unit price etc*7)				Amount*8)
9.		Included above	Not incl. above	
Packing				
Insurance				
Freight				
Other costs (specify)				
Total invoice amount				

10.

It is hereby certified that this invoice shows the actual value of the goods described, that no other invoice has been or will be issued and that all particulars are true and correct

EXPLANATORY NOTES

1. Seller (name and address) Normally, seller's name and address will be printed on individualized company forms with logotype etc.
2. Transport information Information should be given on mode and means of transport used and port of discharge, place of destination or other relevant information.
3. Terms of delivery These should be indicated either by reference to INCOTERMS or by an accurate description of the applicable terms.
4. Commodity No. Whenever possible a commodity number should be indicated, preferably a number according to the Brussels Tariff Nomenclature.
5. Net quantity Net quantity should be given in kg.net or in such other quantity that is prescribed for the commodity in question, if known (litre, number of pieces, etc.)
6. Value Value in this column should be shown for statistical or transport purposes only, indicating currency, and whether f.o.b. or c.i.f.
7. Specification of commodities The detailed layout of this area is left to the discretion of the seller, depending on the kind of commodity, etc. For certain kinds of commodity it can be combined with the goods description above; the distribution of space vertically can be adjusted as required. The specification should be detailed enough to identify various articles in the consignment, their unit price, quantity rebates and all other particulars required to control the computation of the invoice amounts quoted.
8. Amounts This column would show the total invoice amount for every item, indicating currency, etc.
9. Total invoice amount If the terms of delivery are c.i.f., the sum of the amounts will become the total invoice amount, without any additions. In these cases costs of packing, insurance, freight can be specified in the column "include above". If delivery terms are f.o.b., these costs will have to be specified under the Amount column and added up and will result in a Total invoice amount c.i.f.
10. Certification If space for specification, etc. is insufficient, this legend could be moved towards the left and the cost specification etc. lowered.