

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Multilateral Trade Negotiations

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Group "Non-Tariff Measures"

Sub-Group "Customs Matters"

CONSULAR INVOICE FORMALITIES AND FEE

Philippines¹

In response to the wish of the Sub-Group "Customs Matters" that countries which feel it necessary to retain consular formalities to explain in detail the justification for their continued existence and possible problems associated with their abolition, the Philippines considers the desirability of maintaining the consular invoice formalities and fee under the Tariff and Customs Code of the Philippines as amended by Presidential Decree No. 34 on the following reasons:

1. Article VIII of the General Agreement authorizes the use of consular invoices when it provides that fees and charges may be imposed in connexion with importation and exportation relating to consular transaction, such as consular invoices and certificates.
2. The consular fee imposed is consistent with the two criteria provided in Article VIII of the General Agreement, i.e. the fee approximates the cost of services rendered and shall not represent an indirect protection to domestic products.
3. Its abolition would deprive the competent authorities the means by which goods imported or exported contrary to law could be readily and inexpensively spotted and remedied.
4. Certification of consular invoices is the most expeditious means of verifying the authenticity of the information stated in the commercial, sales or trade invoices, particularly with regards to value and classification of imported articles.
5. Any omissions, errors or irregularities apparent in the invoice which may vitiate its acceptance or delay its customs clearance could be spotted and readily remedied by the consular representatives and thereby obviate unnecessary expenses and inconvenience on the part of the exporters and importers.
6. The formalities for certification of consular invoice are relatively simple and do not unduly burden or restrict international trade as they are processed within twenty-four hours.

¹See also MTN/3B/1-5/Add.6