The large number of documents which traders, forwarding agents and carriers are required to compile for different authorities constitute an appreciable obstacle to the smooth flow of goods between countries. Not only is additional expense and clerical work imposed on the parties to an international commercial transaction but the misplacement of one of these documents or an error of compilation may result in severe hardship and material loss wholly out of proportion to the usefulness of the document.

The Contracting Parties have therefore agreed to submit to governments the following draft code of Standards for study with a view to further consideration at the Seventh Session of the Contracting Parties.

**DRAFT**

**Standards as to Documentary Requirements**

1. Number of Documents required

In principle the following commercial documents should suffice to meet governmental requirements and the needs of trade and transport:

(i) transport document (bill of lading, consignment note);

(ii) commercial invoice or combined standard invoice and certificate of origin, accompanied where necessary by a packing list;

(iii) manifest, in the case of sea or air transport.

The specification of these three documents does not mean that documents such as 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 additional documents such as freight or insurance papers, sanitary certificates etc. may be required.

2. Combined Standard Invoice Form

It is recommended that endeavours to achieve the international
standardisation of commercial invoices should be continued. In the meantime, where a combined standard invoice form and certificate of origin already exists it should invariably be treated as a substitute for, and not as an addition to, the commercial invoice or consular invoice and certificate of origin. Governments should keep down to a strict minimum the number of copies of each document required and, as far as possible, the necessary forms should be supplied to the trader free of charge.

3. **Abolition of Transit Manifest**

   In cases where ships call at ports to land part only of their cargo, or for purposes other than the landing of cargo, no special transit manifest should be required. It is recognised that a copy of the original manifest, as made out in the original language, may be asked for by the authorities of the country at whose port the ship calls.

4. **Collection of Statistical Information**

   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 and in no case should the exporter be required to fill in statistical forms for the government of the importing country or the importer be requested to provide statistical information relating to 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.

5. **Tariff Classification of Goods**

   It should never 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 in the country of destination, subject of course to review by customs authorities.

6. **Weights and Measures**

   While Governmental authorities are free to require their national documents such as customs entries 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 any weights or measures commonly used in the trade concerned should be accepted in support of such documents. Similarly, export invoices expressed in terms of the weights and measures of the importing country should be accepted in support of export documents.