DOCUMENTARY REQUIREMENTS FOR THE IMPORTATION OF GOODS

**Addendum**

The delegates of the following countries made statements at the meetings of the Technical Group on Customs Administration, which give important information in addition to their previous statements.

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AUSTRALIA (Original statement: L/198/Add.1, page 2)

1. Documents required

   The special customs invoice has not to be produced in any case. The Customs Officer would, for example, not insist on the presentation of such a special invoice if the imported goods are from a country with which there is no trade in the products involved.

   This special invoice has to have a certain content to provide satisfactory information, but it is not required that this information be presented on a prescribed form.

3. Copies of documents

   As a rule, only the originals of the documents are required.

5. Tariff classification of goods

   If the dissection of values of goods becomes necessary, the importer has to arrange with the foreign exporter to get the information in the necessary form, e.g. on the basis of the Australian tariff. The assistance of the exporter has to be considered as a matter of convenience. It is therefore not possible to speak of the obligation of the foreign exporter.

AUSTRIA (Original statement: L/198/Add.1, page 4)

   The Austrian Government - which requires certificates of origin under certain circumstances only - wishes to maintain for the future the right to require certificates of origin especially in connexion with the application of contractual rates.
BELGIUM and LUXEMBURG (Original statement: L/198/Add.1, page 6)

2. Combined invoice form

The importer may produce the documents in any form he likes (therefore also in a combined form) due to the fact that no provision exists regarding the form in which documents have to be presented.

3. Copies of documents

The fact that a fee is collected in connexion with the issue of licences has, in the view of the Belgian delegation, nothing to do with the cost of copies of documents.

BRAZIL (Original statement: L/198/Add.5)

The presentation of a consular invoice is required for all imports; it has to be presented in five copies. The consular fee for it is $8.- (gold) for values up to US $1,000.-, and $2.- for each subsequent US $500.-. The fee for a commercial invoice (first copy only) is $4.- (flat rate).

BURMA (Original Statement: L/198/Add.3, page 1)

The delegate of Burma explained that as regards Burma the same situation exists as described by India in its reply (L/198/Add.2, page 2); with the exception, however, that Burma, no longer granting preferential rates, does not require certificates of origin.

CANADA (Original statement: L/198/Add.1, page 9 and Add.8)

2. Combined invoice form

The mentioning of a customs invoice and a commercial invoice does not mean that a commercial invoice is to be presented in addition if a customs invoice has been presented.

CHILE (Original statement: L/198/Add.7)

3. Copies of documents

The two copies mentioned in the oral report refer only to the requirements related to exchange control. Of the commercial invoices five copies are required.
DOMINICAN REPUBLIC (no written statement)

1. Documents required

In principle, consular invoices have to be presented for all imports.

FINLAND (Original statement: L/198/Add.1, page 13)

2. Combined invoice form

Because of the fact that in Finland no consular invoices are required and certificates of origin are required only in special cases, Finland is willing to withdraw the objection made in L/198/Add.1 so that such a combined invoice form would be accepted.

GERMANY (Original statement: L/198/Add.1, page 16)

5. Tariff classification of goods

No obligation exists as far as the foreign exporter is concerned.

6. Weights and measures

The sense of the statement related to this problem is that Germany does not insist on the use of a special system either as regards the weight or the measure.

GREECE (Original statement: L/198/Add.2, page 1)

1. Documents required

The presentation of a certificate of origin is required in all cases, because this certificate is the basis for valuation. The requirement does not depend on whether or not a country enjoys contractual rates. If, however, the certificate of origin is not available, the import is not held up but the importer has to pay the higher rate.

If a consular certificate is presented no other certificate is required.

INDONESIA (Original statement: L/198/Add.1, page 18)

2. Combined invoice form

The reply relates only to imports from Singapore. However, in practice, no objection is being made to combining the commercial invoice and the consular invoice.
Indonesia (continued)

In general, certificates of origin are not required. Whenever such a document is necessary, the Customs Administration do not refuse such being combined with the commercial invoice.

3. Copies of documents

It should be understood, that the exchange permit has to be supplied in eleven copies not by the consigner of the goods, but by the importer in Indonesia.

This is still required for reason of a rigid internal control procedure.

4. Collection of statistical information

No statistical information is required from the exporter to Indonesia.

The importer has to furnish the statistical information in the bill of entry, as far as necessary further detailed by the Customs Administration.

For statistical purposes one extra copy of the bill of entry is wanted from the importer.

This extra copy is sent by the Customs Administration to the Central Office of Statistics.

5. Tariff classification of goods

The goods concerned have to be described in the commercial invoice in conformity with international practices.

JAPAN (Original statement: L/198/Add.1, page 44)

1. Documents required

The fact mentioned under (b) (i) concerns only imports from Okinawa, which enjoy special treatment and have therefore to be accompanied by a certificate of origin. (iii) The certificate of bonded transportation is a document which accompanies goods from one customs place to another.

3. Copies of documents

The customs entry has to be submitted in five copies; all other documents only in one copy.
NETHERLANDS (Original statement: L/198/Add.1, page 21)

1. Documents required

The last word in the statement should be omitted, so as to read: "In general a commercial invoice suffices."

NEW ZEALAND (Original statement: L/198/Add.1, page 24)

1. and 2. Documents required and combined invoice form

The normal commercial invoice serves this purpose provided it gives the information required.

NICARAGUA (Original statement: L/198/Add.7, page 2)

In principle, the following documents have to be presented at the importation of goods: consular invoice (eight copies), commercial invoice (eight copies), bill of lading (five copies). The set of consular invoices costs US $2.00. No charge for legalizing documents, but a stamp tax of five per cent (based on f.o.b. value) is levied. The abolition of the consular formality system is under serious consideration, and the requirement of certificates of origin has been already suppressed in the last year. No obligations exist for the foreign exporter to supply statistical information. Documents are accepted in all weights and measures, consular invoices, however, have to be issued in kilogrammes and United States dollars.

NORWAY (Original statement: L/198/Add.1, page 25)

1. Documents required

The term "manifest invoice" means pro forma invoice delivered for the manifest.

3. Copies of documents

Only one copy of each document is required.

4. Collection of statistical information

The exporter has not to classify in order of the Norwegian nomenclature.
Norway (continued)

5. Tariff classification of goods
The foreign exporter has no obligation regarding classification of goods.

6. Weights and measures
All weights and measures are accepted.

PAKISTAN (Original statement: L/198/Add.4)

3. Copies of documents
The invoice as well as the certificate of origin is required, in one copy only.

RHODESIA AND NYASALAND (Original statement: L/198/Add.1, page 28)

1. Documents required
The legislation required the presentation of a special customs invoice which has to be signed by the exporter. This customs invoice is sometimes called "certificate of origin". It has to be signed only by the exporter. No other signature or formality is required.

TURKEY (Original statement: L/198/Add.1, page 31)

1. Documents required
No certificates of origin are required for goods (a) which can enter duty free, (b) which do not enjoy contractual rates, (c) the value of which does not exceed 50 Turkish L, and (d) which enter by post or air and are imported by tourists, if they bear the mark of origin.

3. Copies of documents
Three copies are required of the certificate of origin.

UNION OF SOUTH AFRICA (Original statement: L/198/Add.2, page 5 and Add.9)

2. Combined Invoice Form
The "certificate of origin" mentioned in the reply related to this question is to be issued by the exporter and is only required if the application of a reduced rate is desired.
Union of South Africa (continued)

3. Copies of Documents

The original only of the document has to be presented. The customs offices do not keep copies.

Attention is drawn to the fact that there is an error in the French translation which does not make clear that the number of copies is kept to the minimum.

UNITED STATES (Original statement: L/198/Add.1, page 35)

1. Documents required

In paragraphs 1, 2 and 5, the figure $250 has to be replaced by $500, due to changes in the related regulations.