DOCUMENTARY REQUIREMENTS FOR THE IMPORTATION OF GOODS

Report received from Ceylon

(Additional Statement)

(a) Documents Required: The documents required for importation both shipping and commercial are as follows:

1. Ship's Manifest provided by the Agents.

2. Bill of Entry prepared by the consignee in five copies, namely warrant copy being authority for delivery of goods and collection of duty, exchange copy for exchange control purposes, Statistical copy for the collection of statistical data, Audit copy and party's copy.

3. Transport Document, i.e. Bill of Lading or Consignment note.

4. Agent's endorsement or Delivery Order granted by the Agents of the vessel as title to the goods.

5. Invoice which should give a full description of the goods, their weight, quantity, unit price and total value. It should clearly state in what currency the goods are invoiced and sold and whether their value is f.o.b., c.i.f. or c.i.f. & c and should be certified as correct by some responsible member of the exporting firm.

6. Certificate of Origin in the prescribed form A or B as reproduced in pages 164 and 165 of the Tariff or should be in the Board of Trade Form 119 (Sale) or Indian Government Form A - vide Parts XIII and IX of Schedule II to Indian Finance Act of 1894.

7. Certificate of Age in the case of liquor, Veterinary and Fumigation certificates, Duty Free Importation certificates and licences where goods are under import licence are required in particular cases where they apply. For Certificates of Age and
Purity please see notes at (a) and (b) on Page 168 of the Ceylon Customs Tariff, and for Veterinary and Fumigation Certificates please see pages 131 - 138 of the Tariff.

(b) **Combined Invoice Form:** Where two or more documents are required e.g. Invoice and Certificate of origin, an importer can alternatively offer separate documents or a combined form.

(c) **Copies of Documents:** The only copies of documents that are required are copies of the Bill of Entry. Section 49 of the Customs Ordinance prescribes a standard form of entry with standard requirements. All importers present their own forms. No Government issued forms are supplied and importers find no difficulty in providing their own forms.

(d) **Collection of Statistical Information:** The consignee is not obliged to complete any separate statistical forms. Section 49 and 59 of the Customs Ordinance indicate the form import and export entries should take and the importer has to show the classifying denomination of his importation or exportation according to the information provided for his convenience in the Ceylon Customs Tariff.

(e) **Tariff Classification of Goods** is done by the importer subject to review by the Customs authorities. No obligation rests on the export or shipper to classify his goods according to the Ceylon Customs Tariff.

(f) **Weights and Measures:** Our practices in this connection do not differ from the standard practice prescribed in para. 6 of "GATT Decision of 7.11.52 adopting a code of Standard Practices for Documentary Requirements for the Importation of Goods."