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Simplification of Trade Documentation

by Arthur E. Baylis*

One of the many problems connected with international trade is to "facilitate" it, a trade term meaning to make it easier and more profitable. In recent years, the world-wide work to accomplish international trade facilitation has become synonymous with the programs to reduce documents, eliminate paperwork, standardize procedures, and make the whole activity of providing the necessary trade information easier. It is a colossal task, since, over the decades, the paperwork attached to international transactions has exploded even faster than the growth of trade, has cost more and more, and has threatened to become the greatest of all non-tariff barriers to trade.

Of course, there are many problems unique to international trade which do not constrain domestic shipments. First of all, there are so many more individuals involved, running as high as twenty-eight parties in a single transaction. In most cases, each of these "individuals" has carefully developed masses of information requirements and documents to serve his individual needs, largely without regard to the needs of others. Such spawning of paperwork is further encouraged by government regulations, customs requirements, international Conventions and Protocols, legal statutes or safeguards — and by habit. Other reasons for the plethora of paper controls arise from language and currency differences, financial and insurance considerations, export and import licensing and controls, carrier safeguards and requirements, tariffs, quotas, transit time, the long time span between order placement and order delivery, and many more.

A few years ago, when trade volume was much less than it is now, a comprehensive study of the size of this paperwork monster¹ identified

* Executive Director, National Committee on International Trade Documentation.

¹ Paperwork or Profits?, a joint research study by the National Committee on International Trade Documentation and the U.S. Department of Transportation.

at least \$8 billion per year being spent by the American parties in international trade just to prepare and to process documents. That amounted to almost 10 percent of the dollar value of the trade itself, and was easily enough to destroy much of the profit, and to discourage many companies from continuing in international trade business. If something had not been done to solve this paperwork problem, to reduce the number of documents, and to simplify the exchange of trade data, these figures would have been doubled or tripled by now with inflation and the rapid growth of the U.S. international trade. Fortunately, as summarized herein, something has been done and more is being done. Causes of the problems have been researched, changes have been recommended, new procedures have been introduced, and linkage to similar work in many other countries has been accomplished. Now, the job is one of education, so that the new international trade tools that are available will be put into use, and the archaic practices abolished.

Wholly aside from the cost element of the documentation functions, the changes in distribution technology have made it imperative that the interchange of necessary trade data be simplified and expedited. Documents have been geared to sailing ships, while shipments now move by super-speed ships or jet aircraft. The shipment handling and identification controls have been documented in the same manner as they were 50 or 100 years ago, while in today's world containerization and consolidated loading is the name of the game. The speed of the shipments and the dependability of the various means of transport have far out-stripped the ability of documents to keep up with them. The result is that shipments arrive at destination in a few days (or in a few hours if by air), and then wait at the piers or airports for days and weeks for the documents to catch up and to match up with the shipment.

Therefore, it is no wonder that the search for solutions to these documentation problems has been given such a high priority by the commercial parties and by governments, particularly during the past decade.

The Participants

An international philosophy now prevails that this paperwork puzzle must be solved and the documentation waste must be stopped. Success is dependent on a joint attack by, and continuing cooperation with, many governments and national and international organizations. Involved at the present time in this activity are:

- 1) More than thirty national organizations, primarily representing commercial interests, including the National Committee on International Trade Documentation (NCITD) in the United States.²

² A non-profit membership organization consisting primarily of exporters, manufacturers, suppliers, importers, forwarders, agents, carriers, associations, banks, insurance companies and port authorities. Address: NCITD — Suite 1406, 30 East 42nd Street, New York, NY, 10017.

Funded by business contributions, by government funds, or by a combination of both, these bodies serve to develop and to coordinate the programs for improvement in such countries as the United States, Great Britain, Canada, France, Sweden, Norway, Belgium, the Netherlands, Finland, the Soviet Union, Czechoslovakia, Hong Kong, Japan, South Africa, and many others. New national organizations are now being formed in several more countries.

- 2) The United Nations, whose work is coordinated by the Economic Commission for Europe (ECE) in Geneva. Through a Working Party, two Groups of Experts, and nine project Task Teams, the U.N. serves to consolidate the programs of more than 50 countries and 40 international organizations. The U.N. is also responsible for spreading the trade facilitation programs into developing countries and through the U.N.'s economic satellite areas such as the Economic Commission for Africa, the Economic Commission for Latin America, and the Economic Commission for Asia and the Pacific in the Far East (Bangkok).
- 3) Governments of most of the major trading nations, whose activities are being successfully implemented by ministries for foreign affairs, transportation, customs, finance, and/or post and telecommunications. In the United States, this work is spearheaded by the Office of Facilitation of the Department of Transportation (DOT), with heavy participation by the Departments of State and Commerce, the U.S. Customs Service, Bureau of the Census, the Federal Maritime Commission, the Interstate Commerce Commission and the Civil Aeronautics Board.
- 4) The International Chamber of Commerce (Paris), which has a special Committee on International Trade Facilitation functioning to assist commercial participants and chambers of commerce throughout the world with implementation and education.

The urgency of this work, and its non-political nature, is indicated by the wide range of represented countries, including most of the Eastern European Socialist countries, practically all of the major trading countries, and most of those whose international trade is on a smaller, but developing, scale. The truisms that "one country's exports are another country's imports" and "international trade is a two-way street" are tangibly borne out by the numbers and dedication of the world-wide coterie of experts now representing their countries, their organizations, and their trade groups that are working to insure that this trade facilitation thrust catches up and keeps up with the trade that it aims to assist.

The U.S. Approach

In meeting the need to study and to solve this problem for U.S. international trade participants, a group of U.S. industry leaders estab-

lished the National Committee on International Trade Documentation (NCITD) in 1967.³ Its government counterpart was created within the Department of Transportation. Prior to that time, some constructive work in the field of trade documentation had been started by the Marine Exchange in San Francisco, which has since established and maintained close liaison with the NCITD. In Great Britain, Europe and the Scandinavian countries, work on documents and procedures began around 1960, and some groundwork and agreements were accomplished prior to the serious entry of the United States into the field. It was apparent from the outset that to participate on an international scale the U.S. government and commercial interests first had to analyze their own circumstances and requirements before they could determine how these could be coordinated with the programs being recommended in Europe. They developed a five point procedural approach to the facilitation of information exchange programs. This approach has effectively guided the specific work to its present state of completion. The five work objectives are identified as follows:

- * *Identify* — discover what documents are being used; who uses them; what do they accomplish.
- * *Eliminate* — get rid of unnecessary, out-dated, repetitive or unused documents and data requirements.
- * *Simplify* — reduce the needed information to its simplest, briefest form.
- * *Standardize* — place the remaining necessary data on a standardized format, compatible with world-wide acceptance, so that the data content and sequence of presentation will be the same wherever produced throughout the world.
- * *Computerize* — program the way for the mechanical handling and exchange of trade data between parties, with few, or no, documents, thereby affording maximum capabilities and interface between computer and systems techniques.

As a result of ten years' work, built generally around these five guidelines, U.S. activities have not only caught up with the facilitation work in other countries, but are now fully coordinated with this foreign work both on an industry-to-industry and a government-to-government basis. In many areas of the world, the U.S. approaches have been used as foundations for the establishment of similar work in other countries.

Studies in the work to *identify*, *eliminate* and *simplify* documents and procedures produced 125 different types of documents in regular or special use. Through duplication, changes in name, etc., these 125 types found their way into trade in more than 1000 different forms. A total of

³ Now an organization of more than 250 member companies, non-profit and privately financed, dedicated to simplifying and improving international trade documentation and procedures, including information exchange by either paper or electronic methods.

twenty-eight corrective recommendations were made jointly by NCITD and the DOT to begin solving the paperwork problem. Of these, nine are the responsibility of industry, eleven need government help for solution, and the remaining eight require joint industry and government action.

Briefly stated, these twenty-eight recommendations are:

- * Adoption of the U.S. Standard Master Format
- * Development of standard commodity descriptions and codes
- * Provision for standard code blocks on standard forms
- * Elimination of special consular invoices
- * Elimination of document translation requirements
- * Reduction of time requirements for preparation and processing of documents
- * Encouragement of wider use of government export statistical reports to replace individual statistical collection
- * Establishment of a standard control or shipment identification reference number
- * Replacement of government bills of lading with commercial bills of lading
- * Coordination of document origination and revision activities
- * Encouragement of statistical, rather than document, exchange between countries
- * Elimination of "counter documentation" activities where one country introduces documents to retaliate for action of the other country
- * Establishment of reasonable tolerances in licenses and shipping data
- * Alignment of import entry documents with the U.S. Standard Master
- * Increased informal entry dollar ceiling
- * Simplification of documents and procedures involving drawback
- * Encouragement of commercially accepted methods of payment of customs duty
- * Standardization of AID (Agency for International Development) forms
- * Simplification of procedures for issuance of export licenses
- * Alignment of commercial documents with the U.S. Standard Master
- * Replacement of separate documents with certification statements
- * Coordination of industry's role through NCITD and related organizations in other countries

An evaluation made two years after these recommendations were implemented discovered significant progress and concluded that application of the new techniques could cut international trade documen-

tation costs in half.⁴ Since that time full attention has been given to implementing the programs at the national and international levels. In the United States, such implementation in the technical field does not come quickly or easily, no matter how good and practical the new suggestions may be. There are four reasons for this difficulty:

1. Applications and interest vary widely between the different types of industry and trade participants.
2. There is difficulty in reaching the proper parties with information as to how, and which, programs can help them and their trade interests.
3. There is a normal resistance to change by some of the parties who may believe that, through change, they may lose security or jeopardize their role in the transaction.
4. There is confusion whether changes and modernization of procedures would create new legal problems.

At NCITD, the implementation is conducted initially through its member companies. This has recently been expanded by the use of group seminars and workshops through which the programs can be explained. Also, specific mini-seminars are offered to individual member companies so that each suggested change can be evaluated according to the company's needs. The work is successfully coordinated by the organization's five Steering Committees, which represent:

1. *General Business* (manufacturers, exporters, importers, forwarders),
2. *Carriers* of all types,
3. *Banks and Insurance* brokers and underwriters,
4. *Government* — liaison with Departments and Agencies,
5. *Exchanges, Associations and Trade Groups*.

A sixth, and very important section of the work grouping, covering electronic data processing, computerization, and data transmission, is known as CARDIS (Cargo Data Interchange System). This activity is preparing the way for the coordination of trade information for all parties so that it can be transmitted with minimal, or even no, documents.

Among the areas in which the implementation work has been, and continues to be, concentrated, the following thirteen major work categories each have high priority:

- * *ALIGNMENT OF FORMS WITH THE U.S. STANDARD MASTER FOR INTERNATIONAL TRADE* — This format not only provides the design for the simple classification of information, but it also affords the opportunity to produce simultaneously all information needed for a wide variety of purposes. It is standardized with similar formats that have been adopted throughout the world. (See Illustration I).

⁴ Progress Report on Paperwork or Profits? published jointly by NCITD and DOT.

* *STANDARD BILL OF LADING* — Based on the U.S. Standard Master, this form provides twenty-one clearly identified areas on a standardized sheet where all transport data can be listed. It has been adopted for use by ocean carriers and for the U.S. leg of international shipment by truck. (See Illustration II). Two important accessorial uses of this standard form are as:

1. A "Shipper-provided" bill of lading, which gives the shipper the advantage of using one standard form, produced through a single preparation system, for the information requirements of all water and truck carriers. (See Illustration II-A).
2. A letter of instructions to airlines, containing all information required on an airway bill. By providing the required data on this standard form, the shipper avoids the need to fill out the much more cumbersome airline form. (See Illustration II-B).

* *ALIGNED COMMERCIAL INVOICE* — Following international agreement on this standard form in late 1975, it is now being implemented into usage in the United States and in many other countries. It follows the layout of the U.S. Standard Master and provides the essential data required by buyer, seller, banks, insurance companies, etc. (See Illustration III). In addition to this aligned manual document, the necessary commercial invoice information may now be programmed in the same sequence for computerized production. Its expanded usage is expected to make it possible to eliminate many other documents, such as certificates of origin, consular invoices and various types of receipts. Since it contains essential commercial trade data, this standard form of invoice may now replace the need for a great many separate forms formerly required for import and customs entry and clearance purposes.

* *CONSOLIDATION OF SHIPPERS EXPORT DECLARATION INFORMATION* — The need for filing these documents with the Bureau of the Census individually for each shipment has been greatly reduced and in many cases eliminated entirely. Monthly filing, mechanically or manually, has already eliminated several hundred thousand documents per year. New programs are being introduced to reduce any further need for this form.

* *CONSULAR INVOICE ELIMINATION* — By introducing the necessary information on the standard forms (principally bills of lading and commercial invoices), the requirements for special consular invoices are being eliminated. This program has already been successful in thirteen countries with good prospects for similar success in the remaining eight countries where the requirement still prevails. This change provides consulates and importing countries with more accurate and timely information,

eliminates the need for shippers to purchase separate forms and to translate, process and deliver them. It also expedites the release and delivery of cargo and reduces the possibility of fines levied against the shipper.

- * *LETTER OF CREDIT SIMPLIFICATION* — Since much international trade is financed by letters of credit, banks are now able to simplify and to expedite their work by using standardized letter of credit and application forms. Banks also support the program of the issuance of a sole original bill of lading, single mailings of credit information, acceptance of certification statements as to transaction information completeness, and minimization of inspection of transport-related papers. Aside from reducing banks' reliance on non-standard forms, the new actions are speeding up the international trade functions of financial institutions.
- * *SOLE ORIGINAL BILLS OF LADING* — This program calls for the preparation and processing of only one original ocean bill of lading. In the past, a "full set" of at least three and possibly as many more "originals" have been required. The new program, supported by shippers, carriers, banks and insurance interests, calls for new efficiencies in processing the original bill of lading and in the handling and more prompt release of goods.
- * *DRAWBACK* — Through new procedures and simpler recordkeeping, the payment by Customs to drawback claimants is now greatly expedited, thereby improving cash flow, settlement of drawback accounts, and adding incentives for industry to claim drawback.
- * *IMPORT DOCUMENTATION PROGRAMS* — These cover all phases of simplifying import documents and procedures. This work directly involves the U.S. Bureau of Customs in simplifying import entry information and in reducing costs and delays. A good example of success in this area is the completion of the alignment with the U.S. Standard Master of the Special Customs Entry Form #5515, which will be in world-wide use by late 1977. (See Illustration IV).
- * *HAZARDOUS CARGO/DANGEROUS GOODS* — There have been problems in documenting this type of cargo with sufficient accuracy and clarity to satisfy all requirements of shippers, carriers and government/international requirements without making the documentation too unwieldy. By providing procedures under which hazardous cargo can be securely identified on standard documents (a program of a special NCITD committee) this is now being accomplished. Implementation of the new procedures may soon be implemented internationally.
- * *SIMPLIFICATION OF EXPORT MARKS* — This is a program for greater efficiency, identification clarity, saving and standardization in marking and labeling of packages for export. Similar

objectives are now being applied to packing requirements. Implementation of these new procedures is meeting with enthusiastic responses from exporters.

* *STANDARDIZATION OF GOVERNMENT FORMS* — Calling for either the use of commercial forms or for government forms aligned with the U.S. Standard Master, this work has resulted in forms used by the General Services Administration (See Illustration V), the Agency for International Development, Customs Drawback (See Illustration VI) and the Shippers Export Declaration of the Bureau of the Census (See Illustration VII). The campaign is continuing to abolish many government forms and to standardize the remaining necessary ones.

* *GOVERNMENT REGULATIONS AND PROCEDURES* — Since these generally result in the creation and processing of many documents, the objective is to consolidate and to simplify wherever possible. Such a program is being actively pursued through direct work with government agencies and departments, and through cooperation with the Commission on Federal Paperwork.

At this stage of the work, the need for continuing education is paramount. Many countries have been able to implement their work and to put programs into effect faster than has been true in the United States. Here, where acceptance comes only after lots of education and persuasion, the process is slower, no matter how high the stakes may be.

CARDIS – The Way Ahead

As documents are reduced in number, information is standardized, and the same data elements prevail, the way is cleared for the maximum use of automation and data transmission. This might not be of interest to those whose needs are satisfied by the simplified documentation programs already described. Also, some parties may not wish to go beyond the existing "in company" or "within industry" type of mechanical transfer of information. Still others with less complex informational needs may continue to be satisfied with any of the many regular message transmission systems now in use.

Going beyond this, and introducing a totally "paperless society" in international trade, the CARDIS program (Cargo Data Interchange System), now in its fifth year of planning development, will make available a complete system of information exchange for those who prefer mechanization to documents. It is intended to serve small as well as large users, to be compatible with the many systems already in use, and to be fully linked with similar receiving, transmitting and data storage systems in other countries.

As the CARDIS research, now being completed, is implemented into a marketable service, each of the twenty-eight or more parties to an international transaction may select the degree to which they may wish to participate in the automated international system. With small or pri-

vately operated centers feeding data into intermediate or consolidating centers, information services can be provided locally or data can be transmitted rapidly to distant centers for appropriate processing. Thus, these CARDIS Centers are programmed to meet all the needs of parties involved in the trade and to secure delivery to the proper parties in other countries.

A successful CARDIS operation will offer the maximum unification of computerized techniques in the United States and other countries. It will be the ultimate answer to the elimination of trade documents by the substitution of coded, transmitted information. Only a few years ago, such an idea would have been ridiculed. There were just too many papers, procedures, and policies to make such simplicity possible. Now, with papers disappearing, standards being set and information being coded and simplified, all the rules of the international trade game are changing rapidly. The maximum use of these techniques in the handling of trade information is now assured for those traders who wish to take the final step and dispose of paperwork entirely.

Work To Do

A lot has been done during the last decade to simplify and facilitate trade through the elimination of documentary requirements and the simplification of the informational needs of the parties. Each of the many countries and organizations concerned with this work are stressing their own implementation activities, while at the same time coordinating these with others. In the United States, government and industry activities stress implementation, education and international coordination. In Geneva, the nine functional Task Teams are consolidating world-wide studies on many technical problems and are forwarding these for review and approval by two Groups of Experts and the major Steering Committee (Working Party #4). Also lending support, particularly in the areas of developing "Standards", the ISO (International Standards Organization) and its world-wide network of working committees is particularly active. In the United States, this phase of activity is aggressively pursued by the National Bureau of Standards of the Department of Commerce and its industry component, the American National Standards Institute (ANSI).

From the standpoint of the total involvement of NCITD and its member companies in the past, present and future activities, the score is as follows:

1. The foundations for the programs are well established, and work in each of the high priority areas is progressing rapidly.
2. Reviewed efforts and emphasis is being given, and new resources are being added, in the programs of education and to assist industry and the trading parties with the implementation work.

3. During 1978 the computerized data transmission system (CARDIS), long in the planning and research stages, is expected to be tested, marketed and put into operation.

Beyond these considerations, parts of the work yet to be done fall primarily into the following categories:

1. *Legal Considerations* — Complete work, already well advanced, to identify and to resolve any legal matters that may relate to the changing international trade techniques.
2. *Data Elements* — Continue work, being conducted in coordination with many other countries and organizations, to identify and to define the basic data elements required in transactions.
3. *Hazardous Cargo* — Through the use of standardized documentation, establish more specific information about the characteristics of hazardous cargo and dangerous goods to more fully protect the shipping interests of shippers and carriers.
4. *Import Documents* — Intensify the studies of documentation requirements for imports, with the goal of reducing their numbers and of standardizing the necessary forms with programs similar to those now being implemented for exports.
5. *Customs Forms* — Assist the U.S. Customs Service in programs to align and to standardize those forms that, in preparation or processing, are the responsibility of exporters, importers or their agents. Also, cooperate with Customs in the development of computerized techniques as being programmed in the AMPS Program.

The long overdue action to remove the burdens of international paperwork is already paying good dividends. As more and more traders become acquainted with the advantages that the new programs offer, the corrective processes will be further accelerated.

The tools are available, the programs have been developed and the time for change is now. This is a program in which anyone involved in international trade can participate, and where everyone wins. The "Paper Tiger" is being tamed, and as this happens a new link to increased trade profits is being created.

Illustration I

U.S. STANDARD MASTER FOR INTERNATIONAL TRADE		NAME OF DOCUMENT (1)		
SHIPPER/EXPORTER (2)		DOCUMENT NO. (5)		
		EXPORT REFERENCES (6)		
		FORWARDING AGENT - REFERENCES (7)		
CONSIGNEE (3)		POINT AND COUNTRY OF ORIGIN (8)		
NOTIFY PARTY (4)		DOMESTIC ROUTING / EXPORT INSTRUCTIONS (9)		
PIER OR AIRPORT (10)				
EXPORTING CARRIER (11) (Vessel / Airline)	PORT OF LOADING (12)	ONWARD INLAND ROUTING (15)		
AIR/SEA PORT OF DISCHARGE (13)	FOR TRANSSHIPMENT TO (14)			
PARTICULARS FURNISHED BY SHIPPER				
MARKS AND NUMBERS (16)	NO. OF PKGS. (17)	DESCRIPTION OF PACKAGES AND GOODS (18)	GROSS WEIGHT (19)	MEASUREMENT (20)
OPTIONAL AREA (21)				

Illustration II

BILL OF LADING

SHIPPER/EXPORTER		DOCUMENT NO.
		EXPORT REFERENCES
CONSIGNEE		FORWARDING AGENT - REFERENCES
		POINT AND COUNTRY OF ORIGIN
NOTIFY PARTY		DOMESTIC ROUTING/EXPORT INSTRUCTIONS
PIER OR AIRPORT		
EXPORTING CARRIER (Vessel/Airline)	PORT OF LOADING	ONWARD INLAND ROUTING
AIR/SEA PORT OF DISCHARGE	FOR TRANSSHIPMENT TO	

PARTICULARS FURNISHED BY SHIPPER

MARKS AND NUMBERS	NO. OF PKGS.	DESCRIPTION OF PACKAGES AND GOODS	GROSS WEIGHT	MEASUREMENT

FREIGHT CHARGES PAYABLE AT

BY

SHORT FORM BILL OF LADING

Received the goods, or packages said to contain goods herein mentioned, in apparent good order and condition unless otherwise indicated, to be transported and delivered, or trans-shipped as herein provided.

This carriage is subject to the provisions of the U.S. Carriage of Goods by Sea Act of 1936. This Short Form Bill of Lading is issued pursuant to 46 U.S.C. 844, as amended. All the terms and conditions of the Carrier's regular form Bill of Lading, as filed with the Federal Maritime Commission and posted on board the vessel and available to any shipper or consignee upon request, are incorporated with like force and effect as if they were written at length herein, and all such terms and conditions so incorporated by reference are agreed by Shipper to be binding and to govern the relations, whatever they may be between those included in the words "Shipper" and "Carrier" as defined in Carrier's regular form Bill of Lading.

IN WITNESS WHEREOF, the Carrier Master or Agent of said vessel has signed and the Shipper has received this one original bill of lading.

Dated At _____ NAME OF CARRIER _____

MO. DAY YEAR By _____ FOR THE MASTER

B/L No.

PRINTED IN U. S. A.  BENSON & CO., N. Y.

Illustration II-B

SHIPPER'S LETTER OF INSTRUCTION

SHIPPER, EXPORTER (2)		DOCUMENT NO. (5)		
CONSIGNEE (3)		EXPORT REFERENCES (6)		
		FORWARDING AGENT - REFERENCES (7)		
NOTIFY PARTY (4)		POINT AND COUNTRY OF ORIGIN (8)		
		DOMESTIC ROUTING / EXPORT INSTRUCTIONS (9)		
PIER OR AIRPORT (10)		ONWARD INLAND ROUTING (15)		
EXPORTING CARRIER (11) <i>(Vessel/ Airline)</i>	PORT OF LOADING (12)			
AIR/SEA PORT OF DISCHARGE (13)	FOR TRANSHIPMENT TO (14)			
PARTICULARS FURNISHED BY SHIPPER				
Marks and Numbers (16)	No. of Pkgs. (17)	Description of Packages and Goods (18)	Gross Weight (19)	Measurement (20)

This document may be used for domestic or international air transportation and shall then constitute a Shipper's Letter of Instruction to the carrier.

Declared Value \$ _____

International air transportation is subject to the terms and conditions of the Warsaw Convention and all air shipments are subject to tariffs on file with the Civil Aeronautics Board.

Illustration III

COMMERCIAL INVOICE

SHIPPER/EXPORTER/MANUFACTURER/SELLER (2)		(1)	
		DOCUMENT NO. (5)	INVOICE DATE AND NO.
CONSIGNEE TO ORDER OF SHIPPER/PORT AGENT/BANK (8A)		OTHER REFERENCES (6)	
		BUYER (7)	
SHIPPED TO ULTIMATE CONSIGNEE (13B)		POINT AND COUNTRY OF ORIGIN OF SHIPMENT (8)	
NOTIFY PARTY/INTERMEDIATE CONSIGNEE (4)		TERMS (9)	
		SALE DELIVERY PAYMENT DISCOUNT INSTRUCTIONS REMITTANCE ADDRESS CURRENCY OTHER	
PIER OR AIRPORT (10)			
EXPORTING CARRIER (VESSEL/AIRLINE) (11)	PORT OF LOADING (12)		
AIR/SEA PORT OF DISCHARGE (13)	FOR TRANSHIPMENT TO (14)		

PARTICULARS FURNISHED BY SHIPPER				
MARKS AND NUMBERS (16)	NO. OF PKGS. (17)	DESCRIPTION OF PACKAGES AND GOODS (18)	GROSS WEIGHT (19)	MEASUREMENT (20) (CUBE)
CERTIFICATION STATEMENT DIVERSION CLAUSE				

COMMODITY DESCRIPTION COUNTRY OF ORIGIN OF MERCHANDISE; (PRODUCT CODES, CATALOGS & SERIAL NOS., MEASUREMENT, ETC., AS APPLICABLE)	ITEM NO.	QUANTITY SHIPPED			UNIT PRICE	GROSS PRICE
		NET WT.	NO. PIECES	NO. UNITS		
OPTIONAL AREA (21)						

PACKING	DOM. FREIGHT	INT'L. FREIGHT	OTHER CHARGES (SPECIFY)	INSURANCE	TOTAL EXTRA CHARGES (5)
TOTAL GROSS PRICE	DISCOUNT	TOTAL NET PRICE (A)		INVOICE TOTAL (A) + (5)	

Illustration IV

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE
19 U.S.C. 1481, 1482, 1484

SPECIAL CUSTOMS INVOICE
(Use separate invoice for purchased and non-purchased goods.)

Form Approved
O.M.B. No. 48-RO 342

1. SELLER			2. DOCUMENT NR. *		3. INVOICE NR. AND DATE *	
5. CONSIGNEE			4. REFERENCES *			
6. BUYER (if other than consignee)			7. ORIGIN OF GOODS			
8. NOTIFY PARTY *			9. TERMS OF SALE, PAYMENT, AND DISCOUNT			
10. ADDITIONAL TRANSPORTATION INFORMATION *			11. CURRENCY USED			
12. EACH RATE (if fixed or agreed)			13. DATE ORDER ACCEPTED			

14. MARKS AND NUMBERS ON SHIPPING PACKAGES	15. NUMBER OF PACKAGES	16. FULL DESCRIPTION OF GOODS	17. QUANTITY	18. UNIT PRICE		19. INVOICE	20. INVOICE TOTALS
				18. HOME MARKET	19. INVOICE		

21. ☐ If the production of these goods involved furnishing goods or services to the seller (e.g., assists such as dies, molds, tools, engineering work) and the value is not included in the invoice price, check box (21) and explain below.

27. DECLARATION OF SELLER/SHIPPER (OR AGENT)

I declare:

(A) ☐ If there are any rebates, drawbacks or bounties allowed upon the exportation of goods, I have checked box (A) and itemized separately below.

(B) ☐ If the goods were not sold or agreed to be sold, I have checked box (B) and have indicated in column 19 the price I would be willing to receive.

I further declare that there is no other invoice differing from this one (unless otherwise described below) and that all statements contained in this invoice and declaration are true and correct.

(C) SIGNATURE OF SELLER/SHIPPER (OR AGENT):

22. PACKING COSTS

23. OCEAN OR INTERNATIONAL FREIGHT

24. DOMESTIC FREIGHT CHARGES

25. INSURANCE COSTS

26. OTHER COSTS (Specify Below)

28. THIS SPACE FOR CONTINUING ANSWERS

Illustration V

GENERAL SERVICES ADMINISTRATION		EXPORT SHIPPING INSTRUCTIONS	
SHIPPER/EXPORTER (2)		DOCUMENT NO. (5)	
		EXPORT REFERENCES (6)	
CONSIGNEE (3)		FORWARDING AGENT - REFERENCES (7)	
		POINT AND COUNTRY OF ORIGIN (8)	
NOTIFY PARTY (4)		DOMESTIC ROUTING/EXPORT INSTRUCTIONS (9)	
PIER OR AIRPORT (10)			
EXPORTING CARRIER (Vessel/Airline) (11)	PORT OF LOADING (12)	ONWARD INLAND ROUTING (15)	
AIR/SEA PORT OF DISCHARGE (13)	FOR TRANSHIPMENT TO (14)		
PARTICULARS FURNISHED BY SHIPPER			
MARKS AND NUMBERS (16)	NO. OF PKGS. (17)	DESCRIPTION OF PACKAGES AND GOODS (18)	GROSS WEIGHT (19)
			MEASUREMENT (20)
Shipment shall be made ONLY after material has been inspected and released by a Quality Control Inspector as provided in your purchase order. (Include ID (Shower/Supplier)*)			
SHIPPING POINT (Origin)		DELIVERY TERMS	
MATERIAL MUST ARRIVE BY		BUT NOT EARLIER THAN	
FOR DELIVERY TO PIER AND PORT		DAYS PRIOR TO SAILING DATE	
		FOR S/S	
INLAND ROUTE		IF INABLE TO COMPLY, NOTIFY THE UNDERSIGNED IMMEDIATELY	
TRAFFIC CONTROL NO.		EXPORT VALUE	OCEAN FREIGHT RATE
		\$	
ENCLOSURES TO SHIPPER		ISSUED FOR GENERAL SERVICES ADMINISTRATION BY:	
<input type="checkbox"/> GSA FORM 2804 <input type="checkbox"/> GSA FORM		NAME AND ADDRESS (Type or Print) (Ocean Freight Form only)	
DISTRIBUTION OF COPIES		SIGNATURE/DATE	
<input type="checkbox"/> QUALITY CONTROL <input type="checkbox"/> FINANCE DIV.			
<input type="checkbox"/> ORDER PROCESSING & CONTROL BR. <input type="checkbox"/> DISTRIBUTION MOVEMENTS & FREIGHTING BR.			

*Include "ZIP/CODE" in mailing addresses

Illustration VI

[illegible]

Illustration VII

Form No. 735-V-ALT. U.S. DEPARTMENT OF COMMERCE - IEA, BUREAU OF THE CENSUS - DIBA, BUREAU OF EAST-WEST TRADE 100-1-7351 SHIPPER'S EXPORT DECLARATION		Form Approved: O.M.B. No. 41-R2544 DO NOT USE THIS AREA	
1. B/L OR AWB NO.		2. EXPORTER (Principal or seller/consignee and address)	
3. CONSIGNEE TO		4. EXPORT REFERENCES	
5. NOTIFY PARTY: INTERMEDIATE CONSIGNEE (Name and address)		6. POINT AND COUNTRY OF ORIGIN	
7. FORWARDING AGENT (Name and address - references)		8. METHOD OF TRANSPORTATION (Check one): <input type="checkbox"/> VESSEL <input type="checkbox"/> AIR <input type="checkbox"/> OTHER (Specify): If this entry is not shown in item 7.	
9. DOMESTIC ROUTING/EXPORT INSTRUCTIONS		10. DATE OF EXPORTATION (Not required for vessel shipments)	
11. EXPORTING CARRIER (Vessel/aircraft, name and flag)		12. PLACE AND COUNTRY OF ULTIMATE DESTINATION	
13. FOREIGN PORT OF UNLOADING (Vessel and air only)		14. THE UNDERSIGNED HEREBY AUTHORIZES TO ACT AS FORWARDING AGENT FOR EXPORT CONTROL AND CUSTOMS PURPOSES.	
15. ONWARD INLAND ROUTING		16. EXPORTER	
17. MARKS AND NUMBERS		18. BY DULY AUTHORIZED OFFICER OR EMPLOYEE	
19. NO. OF PKGS		20. NET QUANTITY (Specify unit)	
21. GROSS WEIGHT (Pounds)		22. VALUE (Specify currency)	
23. MEASUREMENT		24. SCHEDULE B, ORIGIN (Specify)	
25. DESCRIPTION OF COMMODITIES in Schedule B, Brazil, with Export License Number		26. I certify that all statements and information contained in this export declaration are true and correct.	
27. VALIDATED LICENSE NO. OR GENERAL LICENSE SYMBOL		28. SIGNATURE (Date)	