Commercial Invoice Requirements Importation of Goods

The U.S. Customs and Border Protection (CBP) has strict requirements for invoices which can be provided at the time of entry for import to the United States. If these requirements are not properly followed, the CBP can reject the invoices and may detain the release. This means that they hold the import until the importer provides additional information before releasing the entry, causing delays in the receipt of goods and the potential for financial penalties, demurrage, and other fees.

Attached is a sample invoice which we believe shows the requirements of CBP. In addition to the fields on this invoice, the following is required by US law:

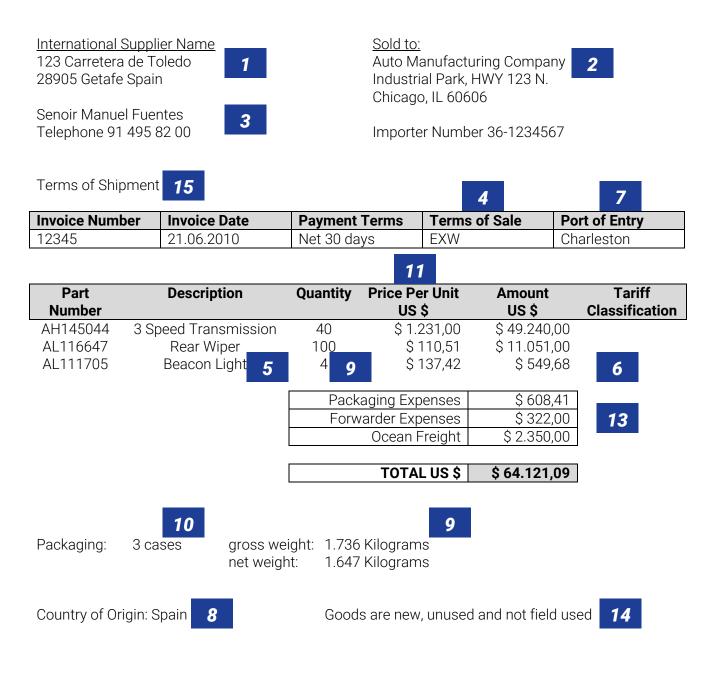
- 1. A true copy of the supplier's invoice must be presented at the time of entry.
- 2. The invoice must be entirely in English.
- 3. It must be clear and readable.
- 4. The value on it must exactly match the amount actually paid or payable.
- 5. Good descriptions must be shown for each item, including part name, dimensions (and material content if available).
- 6. Part numbers must be shown for each item.
- Country of Origin of the Goods must be shown (not the country shipped from; but rather the country where the goods were manufactured – e.g. EU is not accepted).
- 8. Name of Manufacturer for products subject to Anti-Dumping/Countervailing Duties (e.g. Bearings, Steel, Fittings/Couplings/Adapters in Harmonized Tariff Chapter 7307).
- Incoterms
 (may be found at http://www.iccwbo.org/products-and-services/trade-facilitation/incoterms-2010/the-incoterms-rules/)
- 10. Harmonized Tariff Code for each item.

In addition to these requirements, it would be helpful to have the following information on invoices so that goods can be quickly released for entry to the US:

- State one of the following:
 - "Goods are new, unused, and not field tested" or
 - "Goods are field tested/utilized
- End use of the part: e.g. "Agricultural Tractor"
- "Ship to" address in addition to "Sold to" address
- "UN" number if this is hazardous material
- Notation if the goods are for test/evaluation purposes only
- Consignee employer identification number
- The cooperation of suppliers in providing good invoices is essential in entering and delivering goods in a timely, low-cost, conforming manner.

Commercial Invoice Requirements Importation of Goods

Sample Invoice Demonstrating Elements Necessary For Compliance



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Commercial Invoice Requirements Importation of Goods

Legend

- 1 The complete name and address of the seller of the merchandise.
- 2 The complete name, address and IRS/FEIN number of the receiver of the merchandise.
- 3 The name of a responsible individual who has knowledge or can obtain knowledge of the transaction.
- 4 The terms of sale which are internationally recognized terminology used to define commercial transaction agreements within the international trade community (I.e. FOB, CIF, EX WORKS).
- 5 The invoice must be legible, in English and contain a detailed description of the goods, including the name by which each item is known.
- 6 Harmonized Tariff number of each class of merchandise.
- 7 The port of entry of the merchandise.
- 8 The country of origin of the merchandise (where manufactured). If the shipment originates in Canada, the province of the origin is required. This must conform to the marking on the goods.
- 9 The quantities in the weights and measures of the country or place from which merchandise is shipped, or in the weights and measure of the United States.
- 10 The number and types of packaging.
- 11 The currency of the transaction.
- 12 The purchase price of each item or value of each time if merchandise is shipped other than a purchase agreement.
- 13 Itemized list of charges included in the purchase price. (I.e.: freight, brokerage, duty, discounts given and taken).
- 14 State one of the following: "Goods are new, unused, and not field used" or "goods are fieldused.

15 IncoTerms may be found at http://www.ltdmgmt.com/incoterms.htm.

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