

## Country Guide

\*\*\*\*This document is currently being updated, due to Brexit\*\*\*\*

The following are the minimum requirements and are to be used as a guideline.

A Letter of Credit will stipulate the required documents plus any additional documents. Customers may also request specific documents.

We recommended all exporters and importers to purchase the online Croner-i International Trade, tel: 0800 634 1700, web: <http://cronersolutions.co.uk/croner-i-international-trade/>

Country	Certificate of Origin	Commercial Invoice	Other Documents
Afghanistan	Certificates of Origin (COs) are not mandatory for EU shipments into Afghanistan, but a statement of origin must be clear on the invoice. A CO may still be specifically requested in the contract or under the terms of a Letter of Credit, or for the import of specific goods. If required, a CO may have to be legalised by the Afghan Embassy in the country of export.	<p>Invoices to be issued in one original. Additional copies may be requested by the customer. The original must be certified by an authorised Chamber of Commerce prior to shipment and legalisation by the Afghan Embassy in the country of export may also be required.</p> <p>Invoices must include a full and accurate description of the goods (if textiles or chemicals, to include the exact composition of the goods); first six digits of the commodity code (HS code); transport details; weights and dimensions; value and currency of the supply, including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® rule, eg FCA, CIP, DAP); country of origin and the full addresses of all parties concerned.</p>	
Albania	Certificates of Origin (COs) are not mandatory for EU shipments into Albania if they are accompanied by an EUR1 form or statement of origin on the invoice. However, a CO may still be specifically requested in the contract or under the terms of a letter of credit	Generally required in three, originally signed, copies. Must state the full description of goods; values (including discounts, commissions, etc); contract details — including the Incoterms® rule, contract numbers, method of payment and full details of weights and dimensions. (If you cannot provide weights and dimensions on the invoice you should prepare a packing list.) It is important that the invoice clearly shows the origin of all items covered by the invoice and this must not be contrary to any statement made about preference either on the invoice or in an accompanying EUR1 Form. Invoices should also show the HS Code (commodity code/tariff number) for the goods and be signed and dated.	Albania has a preferential trade agreement with the EU. If goods are of EU origin and meet the preference qualification rules specific to the commodity code of the goods, then it is possible to issue an EUR1 form with the shipment. This will allow the goods to be imported into Albania at a preferential import duty rate.

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Algeria	See details in the Arabic Country Guide		
Andorra	Not generally required for shipments from the UK/EU. Although a Certificate of Origin (CO) may be requested by the consignee, for example, as a stipulation on a letter of credit.	Although goods can be shipped from an EU member country to Andorra without documentation, it is still advisable to send normal documentation with despatches for commercial reasons. Show usual full details and country of origin. Invoices may be made out in Catalan, English, French or Spanish. It is advisable that the Incoterms® rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations and identifies the responsibility for paying transport costs	Goods in transit through Spain or France require a TIR Carnet.  In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the Electronic Transit System (ETS) (which replaced the New Computerised Transit System (NCTS) in 2016) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Angola	There may be occasions when the consignee requires a CO for his or her own commercial purposes or when it is stipulated on a letter of credit.	To be submitted as an original document. It may be acceptable if sent by email. The invoice can be prepared in any language; Angolan customs may require a translation into Portuguese. Invoices must contain details of the seller, consignee and buyer (if different from the consignee). Terms of delivery (Incoterms® rules) and payment terms should be shown on the invoice as well as transport information. The goods must be described in detail including part numbers, quantity and unit values. Ensure the documents show the correct country of origin of the goods: " <i>Confirmamos que as mercadorias indicadas nesta factura são de origem da...</i> " (We declare that the goods indicated in this invoice are of ... origin) and when applicable, the import licence number. The commercial invoice will be checked if the voluntary PSI of the goods is carried out. All details must agree with the <i>pro forma</i> invoice if one has been raised. Goods that are to be supplied as free of charge must show a value for customs purposes. For chargeable goods, the full transaction price of the sale must be quoted on the commercial invoice.	. PSI rules and requirements can change. Exporters are advised to check the current requirements with either their customers or the responsible inspection companies for the country concerned.
Anguilla	See West Indies States		
Antigua and Barbuda	See West Indies States		

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Argentina	<p>EU Certificate of Origin is required for goods subject to statistical surveillance or trade defence measures, eg footwear, furniture, motor vehicles and parts, textiles and textile articles and toys. For all other goods, a Certificate of Origin is only required if specifically requested by the importer</p> <p>This CO must contain:</p> <ul style="list-style-type: none"> <li>a declaration by the exporter giving company details</li> <li>full details of the Argentine importer</li> <li>date and number of the original invoice by which the goods have been purchased from the manufacturer</li> <li>share of the originally purchased quantity that is re-exported to Argentina</li> <li>signature of the exporter.</li> </ul> <p>If the original invoice of the transaction between the exporter and the manufacturer of the goods or its copy, legalised by the Argentine Consulate in the country of export, is presented, an additional CO from the country of export is not required.</p>	<p>Recommended that it is issued in two original invoices and one copy either prepared in Spanish or with a Spanish translation attached. The copy invoice must be signed and should include the statement: "Not to be used for customs clearance." ("No habilitada para despacho a plaza!") Invoices must bear full description of goods with quantity, unit prices and total cost of goods shown clearly with any additional freight or insurance costs to be separately itemised. Prices shown should be net of any discounts given. If a commodity code is shown on the invoice it is recommended that only the first six digits of the commodity code (the HS Code) is shown. In addition, details on net and gross weights of the shipment are required in kilos and tonnes, including wrapping and inner containers used. This information will be checked against similar statements on packing lists and transport documents. Any inconsistencies may lead to a delay in Customs clearance in Argentina. The exporter must make a signed declaration that the price(s) shown is true and that no agreement exists to alter this price at a later date. The statement should be made in Spanish, as follows:</p> <p>"Declaro bajo juramento que la informacion contenida en esta factura es exacta y que el precio indicado es el unico que realmente ha sido pagado (o ha de pagarse). Tambien declaro en igual forma que no existen convenios que permitan modificacion de dicho precio."</p> <p>... (signature)</p> <p>"I declare under oath that all the information contained in this invoice is true and correct and that the price indicated is that really paid (or to be paid). I further declare that there are no agreements to allow alteration in said price."</p> <p>Shippers of chemical products must show the exact technical, description and IMCO class number.</p> <p>Note: It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. Argentina has been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud. In order to prevent the under-invoicing of goods, the Argentine authorities have introduced reference prices. This means in practice that, if the declared customs value of the goods lies below the determined reference price, it will be increased up to this threshold. The applied reference prices are revised from time to time, so that the concerned commodity groups as well as the actually enforced price level may change.</p> <p>Facsimile signatures are not accepted by Customs.</p>	

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Armenia	Though Certificates of Origin (COs) are no longer mandatory for EU shipments into Armenia, a clear statement of origin must be made on another shipping document, such as the invoice, if no official Certificate of Origin is provided. If the non-preferential origin is unclear, then goods may be detained by the customs authorities pending presentation of an official certificate of origin determining the true origin as defined by the Eurasian Economic Commission (EEC) of 13 July 2018 (effective since 12 January 2019)	No special form or regulations. Exporters may be asked to provide a copy of the documents translated into French or Russian. Unless specifically requested to provide more, two originally signed invoices should satisfy Armenian Customs. Invoices must include a full and accurate description of goods, the first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply, including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer and the full addresses of all parties concerned.	As a member of the Eurasian Economic Union (EAEU) Armenia operates the Customs Union Technical Regulations (TR), a mandatory pre-shipment inspection procedure and registration of products which replaced the older GOST certification process. The implementation of these regulations has been carried out in stages depending on the products in question and the application legislation. A Technical Regulations Customs Union (TR CU) Certificate of Conformity or EAC Certificate must be in place for imported goods to certify the compliance of the products with the TR requirements. The Certificate of Conformity can only be issued by certification bodies entered in the Unified Register of certification bodies and testing laboratories
Australia	None but country of origin should be named on the invoice.	No special form required, but country of origin must be clearly shown along with value of goods and the number of pieces and weight of consignment. The invoice should also show the delivery term for the shipment (the Incoterms® rule, eg FCA, CIP, DAP), the name of the vessel or flight details (when possible) and the terms of payment. As a general rule, one original and one copy of the invoice is sufficient for customs clearance. Metric units should be used on all invoices. Facsimile signatures are accepted by Customs on copies provided the original invoice is manually signed. It must be clearly stated on the invoice when goods are shipped "on consignment" or as consignment stock. Invoices should also show FOB value and ancillary charges separately. You may also quote the customer's Australian Business Number on the invoice (not mandatory but can assist Customs clearance) which replaced the Sales Tax Number when the Goods and Services Tax was introduced. The commercial invoice may be endorsed with a "packing declaration" to replace the separate "packing declaration" form now required.	Packing Declaration: Each consignment must be accompanied by a "Packing Declaration". This can be provided as a separate document or as endorsement to the Packing List or Commercial Invoice. If the same or similar commodities with the same packing materials are regularly imported, AQIS may allow the submission of an annual packing declaration instead of single declarations for each consignment. Also, a statement on the cleanliness of the container, indicating that it has been cleaned and inspected prior to packing and found to be free from contaminations is required.

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Austria	Certificates of Origin are not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS code).	Show customer's VAT registration number. There is no requirement for the commercial invoice to accompany consignments in intra-EU trade. It is advisable that the Incoterms® rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Azerbaijan	Certificates of Origin are no longer mandatory for EU shipments into Azerbaijan, but a statement of origin must be clear on the invoice.	No specific form is required. The commercial invoice can be completed in any language but it is recommended that an Azerbaijani translation is included. Invoices to be issued in a minimum of two signed originals: it is recommended to check with the importer as the number of required invoices can change. Invoices must include a full and accurate description of goods (if textiles or chemicals, including the exact composition of the goods), first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply, including separate indication of additional costs such as freight and insurance, method of payment, the shipping term (the Incoterms® rule, eg FCA, CIP, DAP), country of origin, the full addresses of all parties concerned, and reference the purchase order/contract number and date applicable to the shipment.	
Bahamas	Certificates of Origin (COs) are not mandatory if goods are accompanied by an EUR1 form or statement of origin and preference on the invoice). In the change to EU law (1 May 2016 — the Union Customs Code (UCC)), export origin for non-preference purposes is now subject to national standards and it may be necessary to obtain a declaration based on the rules of non-preference origin in the country of import. For consistency in the UK, British Chambers of Commerce (BCC) standards are still based on EU customs law.	Invoices to be issued in duplicate bearing original signatures. Invoices must include a full and accurate description of goods (including the HS Code, also known as the commodity code); transport details; weights and dimensions; value and currency of the supply, including separate indication of additional costs such as freight and insurance; the shipping term (eg the Incoterms® 2020 rule: FCA, CIP, DAP, etc); country of origin; name and address of the manufacturer, including phone and fax numbers and e-mail address; and the full addresses of all parties concerned. Facsimile signatures are not accepted by Customs in Bahamas, but are accepted in Turks and Caicos Islands. The invoice must bear the statement: "We certify this invoice to be true and correct".	In October 2014, the EU-CARIFORUM Economic Partnership Agreement (EPA) was fully implemented between the EU and the 15 Caribbean countries. This free trade agreement means that goods qualifying under the terms of the EPA can be imported at a reduced rate of customs duty when accompanied by the preferential movement certificate or the correct statement on the shipping invoice. Import tariffs on goods of EU origin exported to the CARIFORUM countries will be progressively lowered over the next five years. Exporters must confirm shipments meet the appropriate qualification rules by issuing an EUR1 form. For low value consignments (up to €4742 agreed between the EU), an invoice declaration may be used to replace the EUR1 form.

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Bahrain	See details in the Arabic Country Guide		
Bangladesh	Generally a Certificate of Origin is required for shipments to Bangladesh	Invoices are to be issued in six signed copies. They must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods), the first six digits of the commodity code (HS Code), full transport details, weights and dimensions, the value and currency of the supply including a separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer, including phone and fax numbers and e-mail address, and the full addresses of all parties concerned. Documentation must be accurate to the letter of credit and show the importer's Import Registration Certificate number, otherwise delays may occur at Customs. For sea freight shipments, documents should be received by clearing agents two working days before the arrival of the ship, to avoid possible demurrage.	

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Barbados	<p>Certificates of Origin (COs) are not mandatory if goods are accompanied by an EUR1 form or statement of origin and preference on the invoice. In the change to EU law (1 May 2016 – the Union Customs Code (UCC)), export origin for non-preference purposes is now subject to national standards and it may be necessary to obtain a declaration based on the rules of non-preference origin in the country of import. For consistency in the UK, British Chambers of Commerce (BCC) standards are still based on EU customs law.</p>	<p>Normal commercial invoices are acceptable (although the official invoice format is the CARICOM Invoice) provided they contain the following information: seller (name, full address, country), consignee (name, full address, country), port of loading, country of final destination, name of ship/flight number, other transport information, invoice date and number, customer's order number, other references, buyer (if other than consignee) presenting bank, country of origin of goods, terms and conditions of delivery and payment, currency of sale, marks and numbers, description of goods, gross and nett weights (kg), cube (M3) number and kind of packages, specification of commodities (in code and/or in full), quality, unit price, the shipping term (the Incoterms® rule, eg FCA, CIP, DAP), amount, packing, freight, other costs (specify), insurance, total invoice amount. In addition invoices must bear the following declaration:</p> <p>It is hereby certified that this invoice shows the actual price of the goods described, that no other invoice has been or will be issued and that all particulars are true and correct.</p> <p>Signature and status of authorised person.</p> <p>Note:</p> <p>It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. Barbados has been subject to the undervaluing of goods at import and has now set up the Barbados Revenue Authority (merging the Inland Revenue Department, the Land Tax Department, the Value Added tax Department, the Customs and Excise Department and the Licensing Authority into one single authority) to clamp down on offenders.</p>	<p>The EU-CARIFORUM Economic Partnership Agreement (EPA) was fully implemented between the EU and the 15 Caribbean countries. This free trade agreement means that goods qualifying under the terms of the EPA can be imported at a reduced rate of customs duty when accompanied by the preferential movement certificate or the correct statement on the shipping invoice. Import tariffs on goods of EU origin exported to the CARIFORUM countries will be progressively lowered over the next five years. Exporters must confirm shipments meet the appropriate qualification rules (see <i>Customs Notices</i> 827 and 828) by issuing an EUR1 form. For low value consignments (up to €4742 agreed between the EU), an invoice declaration may be used to replace the EUR1 form.</p>

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Belarus	Though Certificates of Origin (COs) are no longer mandatory for EU shipments into Belarus, a clear statement of origin must be made on another shipping document, such as the invoice, if no official Certificate of Origin is provided. If the non-preferential origin is unclear, then goods may be detained by the customs authorities pending presentation of an official certificate of origin determining the true origin	Invoices to be issued in two signed originals, though additional copies may be requested. Invoices must include a full and accurate description of goods, first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® rule, eg FCA, CIP, DAP), country of origin, and the full addresses of all parties concerned. It is recommended that wherever possible a translation of the invoice into Russian or Belarussian should be sent.	As a member of the Eurasian Economic Union (EAEU) Belarus operates the Customs Union Technical Regulations (TR), a mandatory pre-shipment inspection procedure and registration of products which replaced the older GOST certification process. The implementation of these regulations has been carried out in stages depending on the products in question and the application legislation. A Technical Regulations Customs Union (TR CU) Certificate of Conformity or EAC Certificate must be in place for imported goods to certify the compliance of the products with the TR requirements. The Certificate of Conformity can only be issued by certification bodies entered in the Unified Register of certification bodies and testing laboratories of the Customs Union.
Belgium	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Show the customer's VAT registration number on the commercial invoice. There is no requirement for the commercial invoice to accompany consignments in intra-EU trade. It is advisable that the Incoterms® rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.



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Belize	<p>A Certificate of Origin (CO) is a mandatory requirement for the customs clearance of: animals and animal products, agricultural products, foodstuffs, plants and plant products into Belize. The document may also be issued if the importer requests it or for other reasons, such as if specifically requested in the contract or under the terms of a letter of credit.</p>	<p>Normal commercial invoices are acceptable (although the official invoice format is the CARICOM Invoice) provided they contain the following information.</p> <p>Invoices to be issued in two signed originals with one copy. They must include a full and accurate description of goods (if textiles or chemicals, including the exact composition of the goods), the first six digits of the commodity code (HS code), and the transport details: port of loading, country of final destination, name of ship/flight number, other transport information, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® rule, eg FCA, CIP, DAP), country of origin and the full addresses of all parties concerned. In addition, invoices must bear the following declaration: It is hereby certified that this invoice shows the actual price of the goods described, that no other invoice has been or will be issued and that all particulars are true and correct. Signature and status of authorised person. Facsimile signatures are not accepted</p>	<p>There is a preferential trade agreement between the EU and Belize under the Economic Partnership Agreement (EPA) of the CARIFORUM group of countries (Caribbean Forum).</p> <p>A wide range of, but not all, products originating in the EU will, at the outset, attract a nil preferential rate of duty upon their importation into the CARIFORUM States. In some cases, there will be a sliding scale of annual reductions in the full rate of duty payable until a nil rate is achieved 10 years after the date of implementation of the agreement. Furthermore, individual CARIFORUM States will initially be able to charge different preferential rates of duty for the same products.</p> <p>Exporters may issue the EUR1 form to accompany the goods if the goods qualify under the preferential trade agreement with the EU. This will mean the goods will receive a preferential rate of duty at import</p>

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Benin	Generally two copies of an EC Certificate of Origin are required.	The commercial invoice needs to be submitted as an original signed document. Further copies may be requested by the importer or if stipulated by the authorities responsible for import-restricted items. It is recommended that the invoice be completed in French. If the document is completed in another language, a translation should be provided. Invoices must include a full and accurate description of goods, the first four digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer, and the full addresses of all parties concerned. All copies should bear the following declaration: <i>Nous certifions que les marchandises dénommées dans cette facture sont de fabrication et d'origine de/du [NAME OF COUNTRY] et que les prix indiqués cidessus s'accordent avec les prix courants sur le marché d'exportation.</i> The translation of this text is as follows: We certify that the goods listed in this invoice were produced and are originating in [NAME OF COUNTRY]. We further certify that the indicated prices are in accordance with the current prices at the exporting market	
Bermuda	In the change to EU law (1 May 2016 – the Union Customs Code (UCC)), export origin for non-preference purposes is now subject to national standards and it may be necessary to obtain a declaration based on the rules of non-preference origin in the country of import. For consistency in the UK, British Chambers of Commerce (BCC) standards are still based on EU customs law.	Normal commercial invoices are accepted stating usual full details: seller (name, full address, country), consignee (name, full address, country), invoice date and number, customer's order number, other references, buyer (if other than consignee), presenting bank (if applicable), country of origin of goods, terms and conditions of delivery and payment, currency of sale, unit price, amount, marks and numbers, description of goods, gross and net weights (kg), number and kind of packages, freight and insurance costs (if included in price), the shipping term (the Incoterms® rule, eg FCA, CIP, DAP). Facsimile signatures are not accepted by the Customs. Please note that it is important that the description on the invoice corresponds to the details shown on the bill of lading. To be produced in at least two copies for customs purposes.	

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Bhutan	An EC Certificate of Origin (in two copies) is required for all goods issued	<p>Supplier's Invoice — Banks will open letters of credit or make remittances on behalf of importers against the Supplier's Invoice or other documentary evidence showing the build-up value of the goods (commonly known as the CIF value as it should show the cost of the goods, insurance and freight amounts). The values shown should only add up to the amount specified in the Import Licence. A copy of the supplier's invoice or other documentary evidence showing the CIF value of the goods must be attached to the licence application.</p> <p>No special form or regulations apply but the commercial invoice should be issued in four copies, showing the following information in addition to the value build-up: addresses of the seller and buyer; contract number; full description of goods including any trade marks; number and kind of packages with gross and net weights; prices detailing unit costs, total price and currency involved; a declaration of origin; the shipping term (the Incoterms® 2020 rule, eg FCA, CIP, DAP) and the full addresses of all parties concerned.</p> <p>Invoices should be prepared with an original and three copies. The invoice presented to Customs must be attested by the bank through which payment has been made. Facsimile signatures are not accepted by Customs.</p>	

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Bolivia	Not required unless specifically requested in the contract or under the letter of credit. The importer may request for legalisation of the certificate of origin and/or invoices. This will require the paperwork being submitted to the Bolivian Embassy in the country of export.	<p>Invoices are normally to be issued as two signed originals in either English or Spanish. They must include:</p> <ul style="list-style-type: none"> <li>a full and accurate description of goods (if textiles or chemicals, including the exact composition of the goods)</li> <li>the first six digits of the commodity code (HS code)</li> <li>the transport details — port of loading, country of final destination, name of ship/flight number, other transport information, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, and the shipping term (the Incoterms® rule, eg FCA, CIP and DAP)</li> <li>country of origin</li> <li>the full addresses of all parties concerned.</li> </ul> <p>In addition, invoices must bear the following declaration, which must be signed on each copy:</p> <p><i>Protestamos que los pormenores de cantidad, pesos, calidades, valores y fechas de las mercaderias detalladas en esta factura, son verdaderos y correctos.</i></p> <p>We certify that the details of quantity, weights, quality, values and date of the merchandise specified in this invoice are true and correct. (Signature and status of authorised person.)</p> <p>The importer may request for legalisation of the invoice and/or CO. This will require the paperwork being submitted to the Bolivian Embassy/Consulate in the country of export, which can be organised through the relevant Chamber of Commerce.</p>	

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Bosnia & Herzegovina	A Certificate of Origin (CO) is required for goods where there are specific restrictions in place (for example: arms, dual-use goods, waste or goods that require a phytosanitary or hygiene inspection).	Invoices to be issued in three originally signed. They must include a full and accurate description of goods, the first six digits of the commodity code (HS Code), transport details, weights and dimensions, the method of payment with value and currency of the supply including discounts and commissions, and a separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® rule, eg FCA, CIP, DAP), country of origin and the full addresses of all parties concerned. (If you cannot provide weights and dimensions on the invoice you should prepare a packing list.) Translation into one of the languages used in Bosnia and Herzegovina is recommended.	Bosnia and Herzegovina has a preferential trade agreement with the EU. If goods are of EU origin and meet the preference qualification rules specific to the commodity code of the goods then it is possible to issue an EUR1 form with the shipment. This will allow the goods to be imported into Bosnia and Herzegovina at a preferential import duty rate. Exporters must confirm that shipments meet the appropriate qualification rules and hold evidence to support this claim.
Botswana	Certificates of Origin (COs) are no longer mandatory for EU shipments into Botswana, but a statement of origin must be clear on the invoice. A CO may still be specifically requested in the contract or under the terms of a letter of credit	Original plus three copies required. Invoices must show full seller and buyer details, and include a full and accurate description of goods, the first six digits of the commodity code (HS code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® rule, eg FCA, CIP, DAP), country of origin, and name and address of the manufacturer, including phone and fax numbers and email address. The currency of the invoice must be clearly indicated with the three-letter currency code and show unit prices and total prices where applicable. Computer software invoices should be structured to show the cost of CDs and intellectual value separately.	There is a preferential trade agreement between the EU and Botswana under the Economic Partnership Agreement (EPA). This free trade agreement (FTA) means that goods qualifying under the terms of the EPA can be imported at a reduced rate of customs duty when accompanied by the preferential movement certificate or the correct statement on the shipping invoice. Import tariffs on goods of EU origin exported to the EPA countries will be progressively lowered over the next five years. Exporters must confirm shipments meet the appropriate qualification rules by issuing an EUR1 form. For low value consignments (up to €6000 agreed between the EU), an invoice declaration may be used to replace the EUR1 form

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Brazil	Not required, but ensure your invoice has an origin statement. May still be requested under the terms of a letter of credit, if so the usual EU Certificate of Origin in two copies is acceptable.	<p>Invoices to be issued in two originals bearing original signatures. They must show the name and address of the consignee (obligatorily to be identical to the consignee indicated in the Bill of Lading or Air Waybill) and the name and address of the buyer, if other than the consignee. Invoices must include a full and accurate description of goods, transport details, net and gross weights, dimensions, and value and currency of the supply, including separate indication of additional costs such as freight and insurance. Clear valuation details are required, eg unit prices (including value, kinds and amounts of discounts, if applicable) and amounts (to be indicated in BRL or in another currency and in USD). The shipping term (the Incoterms® rule, eg FCA, CIP, DAP), country of origin, and the name and address of the manufacturer should also be shown. In addition, a declaration regarding the valuation and origin should be made. The Commercial Invoice must contain the following legally binding declaration at the end, written in Portuguese and signed by the exporter.</p> <p>“Confirmamos que os preços indicados nesta factura são os efetivos preços de venda das mercadorias, correspondendo aos preços usuais do mercado mundial, e que as mercadorias são de origem ... Confirmamos que somos exportadores e não agentes de compra do comprador brasileiro.”</p> <p>(Signed) Director, Secretary or Partner.</p> <p>(Unofficial English): “We hereby confirm: that the prices declared on this invoice are the actual selling prices of this consignment and correspond to the current prices on the world market for these goods, and that the merchandise herein is of ... origin. We confirm that we are exporters and not procurement agents of the Brazilian buyer.”</p> <p>Note: The invoice must be original and signed in blue ink — copies and black ink signatures are not acceptable. A copy of the insurance certificate is required for import customs clearance. If the goods are insured by the exporter an original certificate must be provided with the other shipping documents to the importer.</p>	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
British Virgin Islands	Not generally required but if requested, you should complete an EU Certificate of Origin.	Invoices to be issued in three originals bearing original signatures. Invoices must include a full and accurate description of goods (including the HS Code also known as the commodity code); transport details; weights and dimensions; value and currency of the supply, including separate indication of additional costs such as freight and insurance; the shipping term (eg the Incoterms® rule: FCA, CIP, DAP, etc); country of origin; name and address of the manufacturer, including phone and fax numbers and e-mail address; and the full addresses of all parties concerned.	As part of the European preference agreement, exporters may be requested to provide an EUR1 Form — normally this is applicable only when goods being shipped are to be processed and returned to the EU.
Brunei	A Certificate of Origin (CO) is only required if specifically requested by the importer or for another reason, such as a requirement on a letter of credit. If not supplied, the statement of origin must be clearly stated on the invoice.	<p>Invoices are to be issued in two originals and one copy, each bearing an original signature. Invoices must include: a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods); first six digits of the commodity code (HS code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® rule, eg FCA, CIP, DAP); country of origin and the full addresses of all parties concerned with a statement to say whether the parties are related.</p> <p><b>Note:</b></p> <p>It is a legal requirement to show the full transaction price of the sale on the commercial invoice at export. Brunei has been subject to undervaluing goods at import and customs authorities are taking a strong line in combating this fraud.</p>	
Bulgaria	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg chemicals, ceramics and foodstuffs, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Show the customer's VAT registration number on the commercial invoice. There is no requirement for the commercial invoice to accompany consignments in intra-EU trade. It is advisable that the Incoterms® rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Burkina-Faso	Not normally required, but if specifically requested in the contract or letter of credit the requirement will be satisfied by an EC Certificate of Origin.	Invoices to be issued in three copies all originally signed. Invoices must include a full and accurate description of goods, first four digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin and the full addresses of all parties concerned. All copies should show the usual full details and bear the following declaration: Nous certifions que les marchandises faisant l'objet de cette fourniture sont de fabrication ..... et que la valeur sous-mentionnée est juste et conforme à nos écritures. We hereby certify that the goods to which this invoice relates are of ..... origin and that the value stated is correct and in accordance without books. To be signed by a director, secretary, partner, etc, and endorsed by an authorised Chamber of Commerce.	The Ministry of Industries, Trade, Mines and Finance in Burkina-Faso has appointed Cotecna to operate a Comprehensive Import Supervision Scheme. Importers are required to establish an import declaration form, Declaration Préalable d'Importation(DPI) for all import orders. Orders with a value of XOF 3,000,000 FOB and above, even if delivered in part lots, will be subject to pre-shipment inspection by Cotecna International. A Clean Report of Findings (Attestation de Vérification) will be required by Customs at Burkina-Faso. The Clean Report of Findings may also be required as part of the documentation needed to negotiate payment under a Documentary Credit.
Burma (Myanmar)	Certificates of Origin are no longer mandatory but one may still be specifically requested in the contract or under the terms of the contract or under a Letter of Credit.	Invoices to be issued in two signed originals and one copy. Invoices must include a full and accurate description of goods, the first six digits of the commodity code (HS Code), transport details (including vessel details), weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, and the full addresses of all parties concerned. All information shown must be correct and a signed declaration to this affect is required at the bottom of the invoice. All details must accord with information provided on any pro-forma invoice raised.	



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Country	Certificate of Origin	Commercial Invoice	Other Documents
Burundi	Certificates of Origin are no longer mandatory for EU shipments into Burundi but a statement of origin must be clear on the invoice. A CoFo may still be specifically requested in the contract or under the terms of a Letter of Credit.	No special form but must agree exactly with the pro forma invoices. Invoices to be issued in two originals, signed. Invoices must include a full and accurate description of the first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), and country of origin.	Pre-shipment inspection of exports from the UK to Burundi must be carried out by SGS UK Ltd, for all goods where the total fob value for the order is \$5000 or over, except for food, chemicals, pharmaceuticals and rags where the sum involved is \$3000. A list of goods exempt from PSI is contained within the data sheet for exporters, available from SGS UK Ltd. The rules concerning PSI change frequently and exporters are advised to check the current requirements with either your customer and the PSI company mentioned above. There is a preferential trade agreement between the European Community and Burundi under the Economic Partnership Agreement (EPA). As part of the EPA preference agreement exporters may be requested to provide an EUR1 Form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.
Cambodia	Required for all goods in two copies.	Invoices are to be issued in four originally signed copies. They must include a full and accurate description of the goods (including the exact composition of the goods if they are textiles or chemicals); the first six digits of the commodity code (HS Code); transport details including the port or airport of loading (including any port of trans-shipment) and port or airport of discharge; anticipated date of shipment; weights and dimensions; the value and currency of the supply including a separate indication of additional costs such as freight, insurance and ancillary charges; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); the country of origin; the name and address of the manufacturer, including phone and fax numbers and e-mail address; and the full addresses of all parties concerned. The invoice must bear this declaration: "Nous certifions que les marchandises faisant l'objet de cette fourniture sont de fabrication ... (nom de pays) par (nous-mêmes), et que la valeur surmentionnée est juste et conforme à nos écritures". (Translation: We certify that the goods which are the subject of this invoice are manufactured in (name of country) by (ourselves or name manufacturer) and that the value shown above is correct and conforms to our records.) This must be signed by a director, secretary, partner, etc and attested by a Chamber of Commerce.	Pre-shipment inspection is required for goods that cost more than \$4500. Contact: Bureau Veritas. Goods exempt from inspection include precious stones; precious metals; art; explosives and ammunition; live animals; newspapers and periodicals; household and personal effects; commercial samples or postal deliveries; gifts for charitable organisations or foreign governments and diplomatic use; scrap metals; cigarettes; temporary imports.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Cameroon	Not normally required but if specifically requested in the contract or letter of credit the requirement will be satisfied by an EC Certificate of Origin.	<p>Invoices to be issued in four copies all originally signed. Invoices must include a full and accurate description of goods, first six digits of the commodity code (HS Code), transport details (including place and date of shipment), weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer, including phone and fax numbers and e-mail address, and the full addresses of all parties concerned. The buying commission, if any, should appear on the invoice. No specific form is required though you can obtain an additional Certificate of Value and Origin for Cameroon from export documentation suppliers. If you do not use a specific form you must ensure that your invoice shows the following signed declaration:</p> <p>I ..... of ..... exporter of the goods specified in this invoice do hereby declare that this invoice is correct and contains a true statement of the price actually paid or to be paid for the said goods, the purchase price of which is not affected by any arrangement or understanding between the buyer and seller other than as shown on this invoice. I further declare that the goods have been wholly produced or manufactured in the countries shown against each item.</p> <p>Signature ... Date ...</p> <p>Exporters may be requested to include a French translation of the invoice and other documents. In addition, the importer may request certification of the invoice from a bank or Chamber of Commerce. This requirement will be written in the contract or letter of credit, or advised to the shipper by the pre-shipment inspection company.</p>	<p>SGS UK is offering a pre-shipment inspection service to Cameroon for all goods where the value exceeds XAF 2,000,000 FOB, but is no longer issuing a Clean Report of Findings. The following goods are exempt from pre-shipment inspection: objects of art, precious metals and stones, gold, used personal and household effects, used tourism motor vehicles. Information confirming details of the goods presented for inspection is transmitted to the SGS office in Douala when SGS receives the final invoice. The Clean Report of Findings will then be issued to the importer by the office in Douala. To assist the exporter in negotiating payment, SGS UK will affix a high security label to one copy of the final invoice and return it. It is important that documentary credits contain acceptably worded conditions to avoid any risk of banks regarding documents as discrepant on first presentation. A suitable text may be: "copy of a commercial invoice bearing an original security label affixed by..."</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Canada	Not generally required for goods shipped from the EU but if requested you should complete an EU Certificate of Origin.	For shipments of more than CAD1600.00 it is recommended that the Canadian Customs Invoice should be used to facilitate customs clearance. If this is not used, you must ensure that your commercial invoice shows all relevant details. Full details to be shown on the invoice include the method of transport and date of shipment, country of origin, order number and contract terms (ie the Incoterms® rule plus terms of payment), full value details (freight charges to be indicated separately even if included in invoice total) and a description of the goods (including the HS Code — wherever possible show the 10-digit Canadian commodity code). It is advisable to indicate whether the selling price of the goods has been affected by a relationship between seller and buyer. If such a relationship does not exist, the invoice should contain the phrase "transaction between non-related parties". Import paperwork should be in English or French and the invoice must bear the statement: "We certify this invoice to be true and correct".	
Cape Verde	Usually not required but it may requested by the importer or under the letter of credit procedure.	Invoices should be completed in both Portuguese and English or have a Portuguese translation attached. No special form or regulations apply but information on the commercial invoice must include: addresses of the seller and buyer; contract number; accurate and specific description of goods including any trademarks; number and kind of packages with gross and net weights; prices detailing unit costs and itemised description of expenses, total price and currency involved; a declaration of origin. Invoices should be prepared with an original and two copies. Facsimile signatures are not accepted by Customs.	
Cayman Islands	Usually not required but it may be requested by the importer or under the letter of credit procedure. If requested, you should complete an EU Certificate of Origin.	No special form or regulations apply but information on the commercial invoice must include: addresses of the seller and buyer; contract number; accurate and specific description of goods including any trademarks; number and kind of packages with gross and net weights; prices detailing unit costs (freight and insurance should be shown separately if being invoiced by the shipper of the goods) and itemised description of expenses, total price and currency involved; a declaration of origin. Invoices should be prepared with an original and two copies. Facsimile signatures are not accepted by Customs.	As part of the European preference agreement, exporters may be requested to provide an EUR1 Form — normally this is only applicable when goods being shipped are to be processed and returned to the EU. Note: the EUR1 form is the master document and can be requested by your customer or their Customs authorities for qualifying shipments regardless of value.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Central African Republic	Certificates of Origin are no longer mandatory for EU shipments into the Central African Republic but a statement of origin must be clear on the invoice. A Certificate of Origin may still be specifically requested in the contract or under the terms of a Letter of Credit.	Three (for air freight four); show usual full details including price buildup, eg cost of goods, insurance and freight shown separately, packing information, marks and numbers and country of origin and the following declaration: Nous certifions que les marchandises faisant l'objet de cette fourniture sont de fabrication ... (origin), et que la valeur sous-mentionnée est juste et conforme à nos écritures. We hereby certify that the goods to which this invoice relates are of ... origin and that the value stated is correct and in accordance with our books. To be signed by a director, secretary, partner, etc.	Bureau Veritas/BIVAC is responsible for the pre-shipment inspection of exports to the Central African Republic. All orders with an invoice value above XAF 1,000,000 fob or equivalent in other currencies, will be subject to inspection. The process will be initiated by the importer by completing a Declaration d'Importation Commercial. The importer will ultimately receive a Clean Report of Findings (Attestation de Vérification). Written confirmation of the issue will be given to the exporter and a security seal will be affixed to a copy of the final invoice if this is required in order to negotiate payment by documentary credit.
Chad	When requested, two copies are required, preferably in French or, at least, with a French translation.	Generally, two copies of a proforma invoice are required at the contract stage; they should also bear the declaration shown below. Four commercial invoices are required to accompany the shipment: to be originally signed. Invoices must include a full and accurate description of the goods, the first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin and the full addresses of all parties concerned. Also, show the following declaration: Nous certifions que les marchandises faisant l'objet de cette fourniture sont de fabrication ... (origin), et que la valeur sous-mentionnée est juste et conforme à nos écritures. We hereby certify that the goods to which this invoice relates are of ... origin, and that the value stated is correct and in accordance with our books. To be signed by a director, secretary, partner, etc. Invoices may have to be certified by a Chamber of Commerce and legalised by the Chad Embassy; if in doubt check with your customer.	Bureau Veritas/BIVAC, is responsible for the pre-shipment inspection of exports to Chad. All orders with an invoice value above XAF 2,000,000 fob or equivalent in other currencies, will be subject to inspection. The importer initiates the process by completing a Intention D'Importation (IDI); they ultimately receive from a Clean Report of Findings (Attestation de Vérification). Written confirmation of the issue will be given to the exporter and a security seal will be affixed to a copy of the final invoice if this is required in order to negotiate payment by documentary credit.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Channel Islands British group of islands off the NW coast of France. The four main islands are Jersey, Guernsey, Alderney and Sark. The smaller populated islands are Herm, Jethou, Brechou and Lihou. They are Scheduled Territories and associate members of the EU, within the EU Customs area, but outside its fiscal (VAT) area.	Not required for UK/EU shipments. However, if requested by the customer you should complete an EU Certificate of Origin.	Goods can circulate between the EU and the Channel Islands with limited documentation, it is still advisable to send with despatches a commercial invoice or detailed shipping invoice showing country of origin. It is recommended that this paperwork makes clear whether the goods are in free circulation within the EU or not. If you can obtain evidence of export you do not have to charge VAT. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations and identifying the responsibility for paying transport costs.	Community Transit documents for intra-EU trade are required in certain situations. Facsimile signatures are not allowed.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Chile	<p>Certificates of Origin are not mandatory for EU shipments into Chile but a statement of origin must be clear on the invoice.</p>	<p>Five, preferably in Spanish though English is accepted. Must contain following particulars: invoice number and date of shipment, name and address of exporter, name and address of importer, final destination in Chile, whether despatch is effected by sea or air, number of packages, marks, net, legal and gross weights, description of goods, whether goods are sent on consignment stock, name of bank which will collect proceeds</p> <p>itemised freight charges and other expenses, declaration as follows: We hereby certify that the details contained in this invoice are true and correct and that the goods are of ..... origin. Signed ... (Director, Secretary, Partner or Proprietor) The term "British origin" is inadmissible; use "United Kingdom/European Union". Facsimile signatures not allowed on original, only copies. If a copy is presented to Customs in Chile it should bear the clause: Declaro bajo fe de juramento que esta reproducción corresponde fehacientemente al contenido de la factura original número ... (I hereby declare that this copy credibly corresponds to the content of the original invoice no ...)</p>	<p>Due to an increased awareness of the requirement for security procedures, Chile is one of the many countries that has introduced a mandatory Cargo Notification system. Generally completed by the masters of vessels, the airline, carrier or freight company, it must be received at least 24 hours prior to the arrival of a vessel/aircraft to the customs office of entry. Goods arriving without prenotification may be denied entry or severe delays in customs clearance.</p> <p>Chile has a preferential trade agreement with the EU. If your goods are of EU origin and meet the preference qualification rules specific to the commodity code of the goods then you can issue an EUR1 Form with the shipment. This will allow the goods to be imported into Chile at a preferential import duty rate. Ensure that you put the first four digits of the commodity code (tariff number) in Box 8 of the EUR1 form; shipments may be rejected by Chilean Customs if this information is missed.</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
China	<p>Certificates of Origin (CofO) are no longer mandatory for EU shipments into China but a statement of origin must be clear on the invoice.</p>	<p>Invoices to be issued in one original and one copy, each bearing an original signature. Invoices must include a full and accurate description of goods; first six digits of the commodity code (HS Code); transport details; full packing information including weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; method of payment and the full addresses of all parties concerned. It is advisable to ensure invoices for shipments to China quote the Chinese Consignee's CR (Customs Registration) number.</p> <p>Note:</p> <p>The correct designation of the country as stated at the top of the page should always be used on commercial invoices and other documents. The Chinese authorities have stated that all supporting documentation must be legalised by the Chinese Embassy in the country of export and certified by either a Chamber of Commerce (or by a notary, depending on the nature of the particular documents). This requirement appears to vary depending on the country of origin so seek clarification from the customer in China before obtaining legalisation of documents.</p>	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Colombia	May be requested for certain goods such as foodstuffs, clothing, textiles and shoes. In case of foodstuffs, the Certificate of Origin has to be legalised by the Colombian embassy of the country of export. If needed, supply an original and one copy unless specifically requested to supply more.	Invoices to be issued in three originals bearing original signatures. Invoices must include a full and accurate description of the goods (if textiles or chemicals, including the exact composition of the goods) and show the name and address of the consignee plus the name and address of the buyer, if other than the consignee. Additional information to be shown: transport details; weights and dimensions; value of the supply which must be in US Dollars and include separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); and the country of origin of the goods. Also ensure the invoice contains the following legally binding declaration at the end in order to certify that all information on the prices provided in support of this invoice is true and correct and stating the origin of the goods. This declaration must be in Spanish and signed by the exporter: Certificamos bajo juramento que los precios de esta factura son los que cargamos al cliente y que la mercancía que ella se refiere es originaria de .... En fé de lo expuesto, firmamos la presente declaración en ....	Exporters may issue the EUR1 Form to accompany the goods if the goods qualify under the preferential trade agreement between the EU and Colombia. This will mean the goods will receive a preferential rate of duty at import. Exporters must confirm shipments meet the appropriate qualification rules.
Comoros	See details in the Arabic Country Guide		
Congo Democratic Republic	Not usually required unless specifically required by the customer in the order or letter of credit. If requested, an EU Certificate of Origin must be obtained.	Invoices to be issued in three signed originals. Invoices must include a full and accurate description of goods, first six digits of the commodity code (HS Code), transport details, weights (gross and net), dimensions and package marks, value and currency of the supply including separate indication of additional costs such as freight, insurance, packing costs, bank charges, local cartage, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer and the full addresses of all parties concerned (ultimate, as well as intermediate, consignees). Facsimile signatures are usually accepted.	Bureau Veritas has been awarded a contract to carry out pre-shipment inspection of consignments destined for the Democratic Republic of Congo. Also, an Attestation de Vérification confirming satisfactory quantity/quality inspection and price comparison inspection is required for all goods with a value exceeding 2500 US\$ FOB from Bureau Veritas (BIVAC International). Precious stones, objects of art, explosives, ammunition, weapons, gold, live animals, fresh fruit, vegetables, personal effects and gifts to diplomatic bodies are exempt. A copy of the proforma invoice, letter of credit, contract and/or any other document relevant to the sale should be sent to BIVAC at their request. At least seven working days' notice of availability of goods for inspection should be given.



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Country	Certificate of Origin	Commercial Invoice	Other Documents
Congo Brazzaville Republic	None, unless specifically required by the customer in the order or letter of credit. If requested, then an EU Certificate of Origin must be obtained.	<p>Invoices to be issued in four copies all originally signed. Invoices must include a full and accurate description of goods, first four digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer and the full addresses of all parties concerned. The following declaration, duly signed, should be shown on the invoice.</p> <p>Nous certifions que les marchandises faisant l'objet de cette fourniture sont de fabrication ..... (origin), et que la valeur sous-mentionnée est juste et conforme à nos écritures.</p> <p>We hereby certify that the goods to which this invoice relates are of ..... origin, and that the value stated is correct and in accordance with our books.</p> <p>To be signed by a director, secretary, partner, etc.</p>	<p>Cotecna International carries out pre-shipment inspections and provides an independent opinion of the value of the goods for customs purposes.</p> <p>Importers must complete a Déclaration Préalable d'Importation to register all orders with a value greater than 3,000,000 CFA francs FOB. A DPI is valid for shipment for 12 months only after date of issue. Other than certain defined exceptions such as armaments, fresh food, live animals and plants, crude oil, newspapers bullion and personal effects, all orders with a value above 3,000,000 CFA francs will be subject to inspection before shipment. When the consignments arrive at either Pointe Noire (Sea shipments) or Brazzaville (airfreight) the importer will be required to present an Attestation de Vérification (Clean Report of Findings) in order to obtain clearance to import.</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Costa Rica	<p>None, but an importer may ask for one. Note: There may be occasions when the consignee requires a C/O for their own commercial purposes or when it is stipulated on a letter of credit. If needed, supply an original and one copy unless specifically requested to supply more.</p>	<p>The invoice is to be prepared in Spanish (if in English there must be a translation attached); a minimum requirement of one original and one copy, though additional copies may be requested. Must contain all the following details (weights and measurements in the metric system): full name and address of the shipper, place and date of shipment, full name and address of consignee and buyer, if different from consignee, transport information including :port of shipment; port of destination and vessel and date of sailing, marks, numbers, quantity and type of packages, contents of each package specified in detail by articles, net weight of each article and gross weight of each package, detailed value of each article and total expenses up to port of destination, including freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin of the merchandise, signature of the shipper or his authorised representative. Facsimile signatures allowed, except on original and two copies which must be manually signed. The following declaration should appear on all invoices: "El suscrito (nombre completo), calidades (mayor, estado civil, cédula No., vecino de...), declaro bajo fe de juramento y conociendo las sanciones establecidas en el Código Penal, referidas al delito de Falso Testimonio que la presente factura es original y corresponde a la importación por mi realizada, y el precio anotado en ella es real y exacto." ... (Signature) "I, the signatory (complete name), in my quality as (age, civil status, ID number, born in ...), declare under oath and in awareness of the sanctions established by the Penal Code with regard to the crime of false testimony that the present invoice is original and corresponds to the importation conducted by myself, and that the prices and amounts stated herein are true and correct." Where it is necessary to send enclosures or supplementary sheets to invoices, they must be firmly attached to each of the copies, by the exporter, and must be in the same type or handwriting and on the same letter-head paper as the invoice itself. Erasures or corrections must be signed. Note: It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. Costa Rica has been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud.</p>	<p>As part of the EU-Central American Free Trade Agreement (FTA), a preferential trade agreement was concluded with regard to Costa Rica on 1 October 2013. Exporters may be requested to provide an EUR1 form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Côte d'Ivoire	Required for all goods. Two copies are necessary and the certificate should be in French or have a French translation attached. Legalisation of certificate of origin and invoices is no longer mandatory but may be requested by the importer as part of the contract. If requested, a certified copy of the C/O is required by the embassy for their records.	Invoices should be translated into French and presented in three copies. The invoice should contain full transaction details including country of origin, delivery terms (Incoterms® Rules), terms of payment, value of the goods in FOB and CIF, original signatures. The contract may require legalisation of the invoice along with a certificate of origin. All copies should bear the following declaration: "Nous certifions que les marchandises faisant l'objet de fourniture sont de fabrication... et que la valeur sous-mentionnée est juste et conforme à nos écritures." (Translation: We hereby certify that the goods to which this invoice relates are of ... origin and that the value stated is correct and in accordance with our books.) Occasionally legalisation of the invoice will be requested in the contract or letter of credit. When requested the invoice must be signed by a director, secretary, partner, etc, and original presented to the embassy for legalisation via a chamber of commerce, together with certificate of origin, in duplicate, and an SAE. Facsimile signatures are not officially accepted. A copy of the commercial invoice is required by the embassy for their records.	Importers are required to obtain an Importation Disclosure (a Fiche de Renseignements à l'Importation — FRI) before confirming orders on their suppliers overseas and before opening any form of documentary credit. The FRI will have six months' validity and will be required for any order with a value exceeding 500,000 CFA francs FOB and is required for customs surveillance. All imports with a value of 1,500,000 CFA francs FOB, or over, require a Clean Report of Findings (Attestation de Vérification). All goods of that value must be inspected at the point of origin to ensure that invoice valuation is consistent with goods actually shipped. Importers trigger the process when they apply for the FRI. Contact: Bureau Veritas. If goods subject to pre-shipment inspection arrive without the PSI having been conducted for whatever reason then an exceptional "Arrival Control" document is required to verify that the inspection of the goods was made at the custom point of arrival. Must not be used as standard practice. It is the importer who must apply for "arrival control" at the Ministry of Economy and Finance. Upon acceptance of the application, Bureau Veritas (BIVAC) will conduct the necessary inspections and issue a certificate that permits the goods to be released.
Croatia	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg chemicals, ceramics, foodstuffs, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Croatia. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.

## Country Guide

Country	Certificate of Origin	Commercial Invoice	Other Documents
Cuba	The invoice must show a declaration of origin but a certificate of origin is only needed if specially requested by the importer.	<p>Invoices are to be provided in three copies, ideally in Spanish or with a Spanish translation. Full information regarding the shipment is required including: details on the value with currency, unit prices, total prices and freight shown separately where relevant; place and date of contract showing order number and contract terms, eg Incoterms® rules and terms of payment; transport information; statement of origin; description and quantity of goods. It is very important that the invoice shows the number of packages, gross and net weights. If packages with the same contents and weights are being shipped then the following statement regarding the price and quality of the goods is to be provided:</p> <p>Cada bulto pesa kg ... bruto, y kg ... neto, y contiene ... ." (English translation: "Every package has a gross weight of ... kg, and a net weight of ... kg, and contains ... .")</p> <p>The following legally binding declaration must also be shown on the invoice in Spanish and signed by the exporter:</p> <p>"El que suscribe, vendedor de las mercancías que se describen en esta factura comercial, por la presente declara que son ciertos y exactos todos los datos que en ella constan, que los precios de dichas mercancías no han sido alterados por medio de descuentos supuestos, que con motivo de este embarque no se ha facilitado no facilitará a persona alguna otra factura, cuenta, recibo u otro documento por valor mayor que el aquí consignado, y que las referidas mercancías son producto del suelo (o de la industria) de ... (país)."</p> <p>English translation:</p> <p>"The signatory, who is the seller of the goods described in this invoice, hereby declares that all data and prices provided are true and correct, that the prices mentioned above have not been altered by discounts, and that no other invoice or receipt indicating a larger amount than the amount mentioned above has been issued or will be issued to any person in connection with the shipping of the goods, and that the goods in question are products from the soil (or industry) of ... (country of origin).</p>	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Cyprus	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Cyprus — although see special note under Export Regulations. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments but it must quote the VAT Registration number of both the supplier and recipient. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Czech Republic	Not applicable for intra-EU trade. Shipments direct from a non-EU country are subject to EU import regulations, eg iron, steel and chemicals may require documentary proof of origin, which should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to the Czech Republic. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments but it must quote the VAT Registration number of both the supplier and recipient. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Denmark	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code). Wines and spirits and goods from Hong Kong require a certificate of origin.	Show customer's VAT registration number. There is no requirement for the commercial invoice to accompany consignments in intra-EU trade.	No Customs documents are required for intra-EC supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade. Faroe Islands Only: Exporters may issue EUR1 Form to accompany the goods if the goods qualify under the preferential trade agreement between the EU and the Faroe Islands. This will mean the goods will receive a preferential rate of duty at import.
Djibouti	See details in the Arabic Country Guide		

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Dominica	See West Indies States		
Dominican Republic	<p>Not generally required but an origin declaration must be made on the invoice. Note: A CofO may be specifically requested in the contract or under the terms of a Letter of Credit. If requested you should complete an EU Certificate of Origin. If certification is also requested it must be carried out by a local Chamber of Commerce before presentation to the Dominican Consulate.</p>	<p>Invoices to be issued in one original and three copies, in Spanish or English. Invoices must include a full and accurate description of goods, first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply (in US Dollars and Sterling) including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer, including phone and fax numbers and e-mail address, and the full addresses of all parties concerned. The Commercial Invoice must contain the following legally binding declaration at the end, written in Spanish and signed by the exporter: "Declaramos que el valor de la factura de ... es conforme con nuestros libros comerciales legalmente tenidos y que los precios de los artículos que figuran en la misma son los actuales." English translation: "We hereby declare that the value given in the invoice of ... is in accordance with our properly kept commercial books and that the prices of the articles covered by this invoice are up to date." Facsimile signatures are not allowed.</p>	<p>There is a preferential trade agreement between the EU and the Dominican Republic under the Economic Partnership Agreement. Exporters may issue the EUR1 Form to accompany the goods if the goods qualify under the preferential trade agreement between the EU and the Dominican Republic. This will mean the goods will receive a preferential rate of duty at import.</p> <p>A wide range of, but not all, products originating in the Community will at the outset attract a nil preferential rate of duty upon their importation into the CARIFORUM states. In some cases there will be a sliding scale of annual reductions in the full rate of duty payable until a nil rate is achieved 10 years after the date of implementation of the agreement. Furthermore, individual CARIFORUM states will initially be able to charge different preferential rates of duty for the same products.</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Ecuador	Not generally required but may be requested under the terms of a letter of credit. When requested, a standard EU Certificate of Origin in one copy (or as indicated in the LC) is acceptable.	Three invoices required (one original and two copies), all bearing original signatures, completed in Spanish or with a Spanish translation. Invoices must include a full and accurate description of the goods (an exact identification of the goods including details of materials used and components, if applicable) and show the name and address of the consignee plus the name and address of the buyer, if other than the consignee. Additional information to be shown: first six digits of the commodity code (HS Code); import declaration numbers; transport details (including port/airport of loading); weights and dimensions; value of the supply which must be in US Dollars and include separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP) and the country of origin of the goods. Additional details may be required under the terms of the letter of credit.	A copy of the purchase order is required prior to import, necessary for all applications for import authorisations into Ecuador. It must contain the details of the type, quantity and prices of the goods and services provided by the seller to the buyer. It must be in one original, ideally translated into Spanish, although English is acceptable. It is required for customs clearance when it must be presented, signed by the importer. Details required are similar but not identical to information that must appear on the invoice, for example: name and address of the exporter, name, address and phone number(s) of the importer, list of the goods with detailed description, including quantity and weight (nett and gross weight), full information on the packaging, expected port of entry into Ecuador, full value details — currency must be US Dollars and any breakdown for freight and insurance must be shown separately, terms of payment (irrevocable letter of credit recommended), country of origin of the goods, full information on the expected method of transport.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Egypt	<p>Certificates of Origin are no longer mandatory for EU shipments into Egypt if they are accompanied by an EUR1 Form or statement of origin, and preference is shown on the invoice.</p> <p>For goods originating in countries other than the country of export, the Ministry of Trade and Industry requires a Certificate of Origin legalised by the Egyptian Embassy or Consulate produced by the third country supplier in support of the certificate raised in the country of export.</p> <p>Note: A certificate of origin may still be specifically requested in the contract or under the terms of a Letter of Credit. See Documentation - Egyptian Certificate of Origin</p>	<p>Invoices are to be issued in four originals bearing original signatures. Certification of invoices by the Egypt British Chamber of Commerce is required. Invoices must include: a full and accurate description of goods (if textiles or chemicals this should include the exact composition of the goods); transport details; weights and dimensions; value and currency of the supply, including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; name and address of the manufacturer, including phone and fax numbers and e-mail address; and the full addresses of all parties concerned. Any address in Egypt must use the country's full denomination, ie "Arab Republic of Egypt".</p> <p>Invoices for pharmaceutical raw materials or narcotic or psychotropic drugs and their precursors must contain detailed information on each substance/preparation: name, quantity and metric unit, country of origin, unit and total prices with a clear indication of the currency, import price of the raw material, pharmaceutical specifications and applicable pharmacopoeia including its issue, batch/lot number, dates of manufacture and expiry. Besides the mandatory signature, invoices for these goods must also be stamped with the company seal of the exporter.</p>	<p>Egypt has a preferential trade agreement with the EU. If your goods are of EC origin and meet the preference qualification rules specific to the commodity code of the goods then you can issue a EUR1 Form with the shipment. This will allow the goods to be imported into Egypt at a preferential import duty rate.</p>



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Country	Certificate of Origin	Commercial Invoice	Other Documents
El Salvador	<p>A Certificate of Origin is required for the importation of pesticides, fertilisers and further agricultural products, as well as for certain veterinary products. Not generally required for other goods, but may be requested under the terms of a letter of credit.</p>	<p>Invoices to be issued in original bearing original signatures with additional copies as requested. Invoices must include a full and accurate description of the goods (including marks, models and type where applicable) and show the name and address of the consignee plus the name and address of the buyer, if other than the consignee. Additional information to be shown: first six digits of the commodity code (HS Code); transport details; weights and dimensions; value of the supply in US Dollars and include separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP) and the country of origin of the goods. Also ensure the invoice contains the following legally binding declaration at the end in order to certify that all information on the prices provided in support of this invoice is true and correct and stating the origin of the goods. A declaration confirming that the value is true and correct and certifying the origin of the goods must be made on the invoice in Spanish and signed by the exporter. Suggested wording as follows:</p> <p>Certificamos bajo juramento que los precios de esta factura son los que cargamos al cliente y que la mercancía que ella se refiere es originaria de ... . En fé de lo expuesto, firmamos la presente declaración en ... .</p> <p>Declamamos que todos los datos de la presente factura son correctos y verdaderos, y que la mercadería es de fabricación (show country of manufacture)</p> <p>Note: It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. El Salvador has been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud. Also, if the description of the products on the Commercial Invoice contains codes or abbreviations, the importer must attach information as to the decoding of said information.</p>	<p>As part of the EU-Central American Free Trade Agreement (FTA) a preferential trade agreement was concluded for El Salvador on 1 October 2013. Exporters may be requested to provide an EUR1 form — normally this is only applicable when goods being shipped are to be processed and returned to the EU. Before completing a EUR1 exporters must confirm shipments meet the appropriate qualification rules</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Republic of Equatorial Guinea	Required for all goods.	Invoices to be issued in four signed originals. Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods), first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer, and the full addresses of all parties concerned. One copy of the commercial invoice must be certified by an authorised Chamber of Commerce along with the certificate of origin. Facsimile signatures are not allowed.	
Eritrea	Certificates of Origin are no longer mandatory for EU shipments into Eritrea but a statement of origin must be clear on the invoice. A Certificate of Origin may still be specifically requested in the contract or under the terms of a Letter of Credit.	Invoices must show the actual price of the goods at the place of purchase and any packing or internal transport charges in the country of despatch as well as the freight costs incurred from the point of shipment to the port of entry into Eritrea. Also, it is advisable to declare the country of origin of the goods on the invoice. You should ensure that one set of originally signed invoices is countersigned by a Chamber of Commerce, failure to provide such invoices may result in high duty rates being levied. Shipping marks and numbers should be identical on bills of lading, invoices, packing lists and goods. Facsimile signatures are not accepted.	
Estonia	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Estonia. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments but it must quote the VAT Registration number of both the supplier and recipient.	No Customs documents are required for intra-EC supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Ethiopia	Not normally required but may be requested by your customer or bank under letter of credit procedures. It is recommended that you show the country of origin on the invoice. If requested the EU Certificate of Origin is generally accepted.	<p>Issued in three copies there is no special format for the invoice but ensure it gives particulars of: net and gross weights, ex-works cost of each article without deductions, FOB value, freight, insurance premium and other charges (if known), etc. Discounts, rebates, commissions and agency fees must be shown separately and fully described. Should bear the following declaration: signed by a director, secretary, partner or proprietor: "I certify this invoice to be true and correct and in accordance with our books; also that the goods referred to are of... .. origin." Facsimile signatures are not accepted. Certification by an authorised Chamber of Commerce and legalisation by the embassy is not required unless specifically requested by the customer.</p> <p>Note: The Ethiopian Customs require the importer to present a copy of the up-to-date exporters' price list, duly signed, in addition to the Customs entry and commercial invoice when the goods are being cleared. Exporters should ensure that their agents or customers are in possession of a signed copy of their up-to-date price list so as to prevent any delay in the clearance of their goods. In addition, Ethiopian Customs require two copies of the manufacturer's invoice, detailing product contents and specifications, as well as a bill of lading/air waybill and pro-forma invoice.</p>	
Falkland Islands	Certificates of Origin are not required for EU shipments into the Falkland Islands, but a statement of origin must be clear on the invoice.	Invoices to be issued in three originals bearing original signatures. Invoices must include a full and accurate description of the goods (if textiles or chemicals, including the exact composition of the goods); first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; name and address of the manufacturer, including phone and fax numbers and e-mail address; and the full addresses of all parties concerned.	As part of the Other Countries & Territories (OCT) preference agreement, exporters may be requested to provide an EUR1 form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Fiji	Not required unless specifically requested by the customer but origin must be shown on the invoice.	<p>Commercial Invoices to be issued as an original and one copy. Invoices must include a full and accurate description of goods (if textiles or chemicals, including the exact composition of the goods), first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer, including phone and fax numbers and e-mail address, and the full addresses of all parties concerned.</p> <p>A separate document (known as a Fiji Invoice for Customs Purposes) certifying the origin of the goods to be imported and showing full details of the transaction is also required (in triplicate) unless the invoice is acceptable to Fijian Customs by including the following on the commercial invoice: a signed declaration confirming that the value and origin of the goods are true and correct; information as to whether the exporting and importing companies are associated firms or not (see below); and details on the following (where relevant): commission percentage (or other remuneration) and to whom it is payable, royalty, packing, carriage to port or place of shipment, loading charges, freight or transport charges from port or shipment, insurance, other costs.</p> <p>The buyer named in this invoice has purchased the specified goods from the vendor named herein for the amounts stated and no further payment either direct or indirect other than the costs, charges and expenses specified has been or will be made by the buyer in respect of the goods.</p> <p>The goods have not been sold to the importer but are to be imported for.... (please give details).</p> <p>The importer/buyer is: not associated in business with the seller in any way; a broker, agent, distributor or concessionaire for the seller/consignor; associated in business with the seller/consignor. Facsimile signatures allowed on copies. Original must be signed. Customs require one copy.</p> <p>Note: It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. Fiji has been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud.</p>	There is a preferential trade agreement between the European Union and Fiji under the Economic Partnership Agreement (EPA). It has been provisionally applied since 29 December 2008. As part of the EPA preference agreement exporters may be requested to provide an EUR1 Form.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Finland	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	No special form. Customer's VAT number must be stated. There is no longer a requirement for the commercial invoice to accompany consignments in intra-EU trade.	No Customs documents are required for intra-EC supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) may be required for intra-EU trade.
France	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Must show customers' VAT registration number. Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to France. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
French Guiana	See French Overseas Territories		

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Country	Certificate of Origin	Commercial Invoice	Other Documents
French Overseas Territories consist of: French Guiana; French West Indies (Guadeloupe and Martinique); Réunion; French Polynesia; New Caledonia; St Pierre and Miquelon; French Southern and Antarctic Lands; Wallis and Fortuna Islands.	Certificates of Origin are not mandatory for EU shipments into the French Overseas Territories but a statement of origin must be clear on the invoice.	Show usual full details, including full description of goods, unit price and any applicable discounts. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs. Customs require two copies.	Proof of EU origin is required for goods going to Guadeloupe, Martinique, French Guiana and Reunion. Facsimile signatures not allowed. As part of the OCT preference agreement exporters to French Polynesia, French Southern Territory, New Caledonia and Islands Dependencies, and St Pierre and Miquelon may be requested to provide an EUR1 Form – normally this is only applicable when goods being shipped are to be processed and returned to the EU.
French Polynesia	See French Overseas Territories		

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Gabon	None, unless specifically required by the customer in the order or letter of credit. If requested an EC Certificate of Origin must be obtained. If required, the certificate may be submitted in any language, though a translation into French may be requested.	Three commercial invoices required originally signed; show full consignment details including a clear description of goods, shipping term the Incoterms® 2010 rule, eg FCA, CIP, DAP), transport details, weights and dimensions, country of origin and the full addresses of all parties concerned. If applicable, the value build-up costs should be shown on the invoice, ie freight, insurance charges shown separately from the value of the supply. A French translation of the invoice and other documents may be requested. Also, invoices should bear the following declaration: Nous certifions que les marchandises dénommées dans cette facture sont de fabrication et d'origine de/du ... et que les prix indiqués ci-dessus s'accordent avec les prix courants sur le marché d'exportation. "We certify that the goods listed in this invoice were produced and are originating in ... . We further certify that the indicated prices are in accordance with the current prices at the exporting market."	
Gambia	None, unless specifically required by the customer in the order or letter of credit. If requested, then an EU Certificate of Origin must be obtained.	A specific combined Certificate of Value and of Origin can be used. Most shipments can be exported with two copies of the shipper's ordinary commercial invoices originally signed (if concerned check with your customer). Invoices must show full consignment details including a clear description of goods, shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin and weights and dimensions. If applicable, the value build-up costs should be shown on the invoice, ie freight, insurance charges, discounts, commissions, etc shown separately from the value of the supply. It is also recommended when supplying more than one package that a detailed packing list accompanies the shipment to expedite Customs clearance in the Gambia.	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Georgia	These are required and need to be stamped and certified by a Chamber of Commerce. If requested, you should complete an EU Certificate of Origin.	Invoices to be issued in three signed originals, though additional copies may be requested. Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods), first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, method of payment, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, and the full addresses of all parties concerned. It is recommended that wherever possible a translation of the invoice into Georgian or Russian should be sent.	
Germany	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	No special form. Show customers VAT registration number. Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Germany. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.



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Country	Certificate of Origin	Commercial Invoice	Other Documents
Ghana	None, unless specifically required by the customer in the order or letter of credit. If requested then an EU Certificate of Origin must be obtained. If required, the certificate may be submitted in any language, though a translation into French may be requested.	Commercial invoices to be issued in three copies, originally signed. Invoices must include a full and accurate description of goods, first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer and the full addresses of all parties concerned. It is advisable to include the following declaration on the invoice: "I/We confirm that the goods covered by this invoice are supplied from stock." Additionally a specially designed Combined Certificate of Value and Invoice (C/V) must be provided for all goods (eg Certificate of Value Form 166 or Form 61). The purpose of this document is to provide the required attested invoice (GRA). It must be completed in triplicate in line with the instructions on the form and signed on the original by an authorised and responsible person. The signature must be witnessed.	Pre-shipment inspection is no longer required for goods going to Ghana. It has been replaced by the Destination Inspection System. Almost all goods imported into Ghana, regardless of value, are subject to inspection upon arrival. The DIS Exemption List includes: personal household goods, including motor vehicle scrap metal, goods imported by mail not exceeding US\$2000 crude oil, supplies for diplomatic missions and United Nations organisations not involving the provision of foreign exchange from Ghana, imports by the Ghana Armed Forces and Ghana Police Service of explosives and pyrotechnic products, arms, ammunition and implements of war, gold, precious stones and objects of art, live animals, trade samples, foodstuff from bordering African countries, fresh or frozen fish caught in Ghanaian waters by Ghanaian owned vessels. The Ministry of Trade and Industry is the responsible authority and has appointed the following inspection companies to administer the programme. The Customs Division of the Ghana Revenue Authority (GRA) verifies the details of the Import Declaration Form against the invoice and other customs documents to determine the code and admissibility of the merchandise. The importer may have to pay a fee for the destination inspection which shall not exceed 1% of the total dutiable CIF value as the minister may by legislative instrument prescribe. There is a preferential trade agreement between the EU and Ghana under the Economic Partnership Agreement (EPA). It has been provisionally applied since 29 December 2008. As part of the EPA preference agreement exporters may be requested to provide an EUR1 form — this is only applicable when goods being shipped are to be processed in Ghana and returned to the EU.
Gibraltar	Certificates of Origin are not mandatory for EU shipments into Gibraltar but a statement of origin must be clear on the invoice.	No special form required. State usual full details including origin of goods. Facsimile signatures are accepted by Customs. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs. Customs require one copy.	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Greece	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	No special form. Show customer's VAT registration number. Discounts or commissions shown on invoices must be based on previous correspondence or contract issued by the exporter. Where no discount or commission is applicable, separate confirmation (letter/fax) should be given by the UK exporter. There is no requirement for the commercial invoice to accompany consignments unless specifically requested (also, see UK Regulations below). It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Grenada	See West Indies States		
Guadeloupe	See French Overseas Territories		
Guatemala	Certificates of Origin are required for imports of animals and plants and products thereof, animal feed as well as for veterinary products. Not generally required for other goods going into Guatemala, but a statement of origin must be clear on the invoice. Note: a CofO may still be specifically requested in the contract or under the terms of a Letter of Credit.	Invoices should be issued in three originals bearing original signatures, ideally with a Spanish translation. Invoices must include a full and accurate description of the goods (if textiles or chemicals including the exact composition of the goods), first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms ® 2010 rule, eg FCA, CIP, DAP, etc) and country of origin.	Though Guatemala is part of the EU-Central American Free Trade Agreement (FTA) it was not included in the preferential trade agreement concluded on 1 August 2013. Until Guatemala signs this agreement exporters must not provide EUR1 forms.
Guernsey	See Channel Islands		

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Guinea Republic	None, although the importer may request one, in which case use the EC Certificate of Origin.	<p>Invoices to be issued in two copies, originally signed. Invoices must include a full and accurate description of goods, first four digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer and the full addresses of all parties concerned. You may be required to provide a French translation of the invoice or other documents. Both copies should bear the following declaration:</p> <p>Nous certifions que les marchandise faisant l'objet de cette fourniture sont de fabrication ..... (origin), et que la valeur sous-mentionnée est juste et conforme à nos écritures.</p> <p>We hereby certify that the goods to which this invoice relates are of ..... origin, and that the value stated is correct and in accordance with our books.</p> <p>Freight charges should be shown on a separate invoice. To be signed by a director, secretary, partner, etc.</p>	<p>Pre-shipment inspection is currently required for Guinea Republic. Most goods over US\$1100 are covered. Contact Bureau Veritas (BIVAC). However, this could be subject to change at short notice, therefore exporters should double-check with the importer prior to shipment.</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Guyana	Certificates of Origin are no longer mandatory for EU shipments into Guyana, but a statement of origin must be clear on the invoice.	<p>Exporters may either complete a CARICOM Invoice or, alternatively, prepare a Commercial Invoice containing all relevant information. Invoices to be issued in two signed originals and one copy. Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods), first six digits of the commodity code (HS Code), transport details: port of loading, country of final destination, name of ship/flight number, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, terms and conditions of payment and the name of bank(s) involved, the shipping term (the Incoterms® rule, eg FCA, CIP, DAP, etc), country of origin, name and address of the manufacturer and the full addresses of all parties concerned.</p> <p>In addition invoices must bear the following declaration: It is hereby certified that this invoice shows the actual price of the goods described, that no other invoice has been or will be issued and that all particulars are true and correct. Signature and status of authorised person.</p> <p>Note: It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. Guyana has been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud.</p>	There is a preferential trade agreement between the European Community and Suriname under the Economic Partnership Agreement (EPA) of the CARIFORUM group of countries (Caribbean Forum). As part of the EPA preference agreement, exporters may be requested to issue the EUR1 Form to accompany the goods to Guyana.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Haiti	None, except original and four copies required for all cotton piece goods, liquors and wines. Note: a CofO may still be specifically requested in the contract or under the terms of a Letter of Credit. If requested you should complete an EU Certificate of Origin.	Invoices to be issued in three signed originally signed copies, in English or French. Invoices must include a full and accurate description of goods, first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin and the full addresses of all parties concerned. Facsimile signatures allowed on copies only. Original must be signed.	A new Product Verification Scheme (PVC) was announced in 2013 by the Haitian Ministry of Finance but is still not operative at present. This means that the pre-shipment inspection (PSI) scheme will remain in force until the technical framework for the new PVC and advance cargo information (ACI) system are in place. All imports to Haiti of a value of more than US\$5000 are subject to pre-shipment inspection (PSI). Full Container Load (FCL) consignments are inspected regardless of their value. Consignments for non-commercial purposes do not need to undergo PSI this includes personal effects, parcel post, supplies to diplomatic and consular missions or equipment intended for use in free zones fall under this category. A Preliminary Import Declaration is submitted to SGS, the PSI-provider appointed by the Haitian Ministry of Economy and Finance, by the importer in order to initiate the inspection process in the country of export. The exporter is contacted with a Request for Detailed Information by the SGS representative abroad. Once the inspector has received all relevant information for the examination of the goods, he will conduct PSI and issue a Clean Report of Findings at its conclusion. This report is forwarded to the importer, who submits it together with the final Customs Import Declaration and a number of other documents to the customs authorities. SGS UK Ltd. There is a preferential trade agreement between the EU and Haiti under the Economic Partnership Agreement. It has been provisionally applied since 29 December 2008. Exporters may issue the EUR1 Form to accompany the goods if the goods qualify under the preferential trade agreement between the EU and Haiti. This will mean the goods will receive a preferential rate of duty at import.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Honduras	Not required unless requested by the importer or required according to terms of L/C.	Invoices to be issued in two originals, bearing original signatures. Invoices must include a full and accurate description of the goods (if textiles or chemicals, including the exact composition of the goods); the first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply (US Dollar recommended) including separate indication of additional costs such as freight and insurance (must be shown in US Dollars); the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; name and address of the manufacturer, including phone and fax numbers and email address; and the full addresses of all parties concerned. It is recommended that one invoice is in Spanish or a translation of the information into Spanish is attached. If the description of the products on the Commercial Invoice contains codes or abbreviations, the importer must attach information as to the decoding of said information.	As part of the EU-Central American Free Trade Agreement (FTA) a preferential trade agreement was concluded on 1 August 2013. Exporters may be requested to provide an EUR1 Form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.
Hong Kong	None, unless imports are to be processed further in Hong Kong or the goods qualify for a preferential duty rate. In addition a certificate of origin may be required under the terms of a Letter of Credit. Facsimile signatures are not accepted by Hong Kong Customs.	Invoices to be issued in three originals, all originally signed. Invoices must include a full and accurate description of goods including quantity; first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; the customer's Tax ID and the full addresses of all parties concerned.	
Hungary	Not applicable for intra-EU trade. Shipments direct from a non-EU country are subject to EU import regulations, eg chemicals, ceramics and foodstuffs, may require documentary proof of origin, and this should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Hungary. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments but it must quote the VAT Registration number of both the supplier and recipient. It is advisable that the Incoterms ® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Iceland	<p>Certificates of Origin are not required for EU shipments into Iceland but a statement of origin must be clear on the invoice. A CoFo may still be specifically requested in the contract or under the terms of a Letter of Credit.</p>	<p>Must be supplied in duplicate, the original of which must be presented with the B/L to the Icelandic Customs authorities. Must contain the following: name and address of seller, name and address of the buyer (consignee), place and date of issue, information on when the sale took place, date of despatch and means of transport, number and type of packages, net and gross weights, marks and numbers, commercial description of each article, composition of each product, country of origin, HS No., terms of delivery, selling price currency, unit selling price and total, and terms of payment, discounts or other reduction and the reasons for granting such discounts or making such deductions. Should bear following declaration, signed by director, manager or secretary of supplying company:</p> <p>I hereby declare that this is the only invoice issued covering all the goods in this consignment per above-mentioned (ship/aircraft/etc) and that to my knowledge the price stated is not lower than the current market price at the place and time the consignment was sold. If the goods are not for sale, the purpose for which they are being sent to Iceland should be stated together with its cost of production plus reasonable profit margin. The following alternative declaration should be made:</p> <p>I hereby declare that in this invoice are listed all the goods in this consignment per above mentioned (ship/aircraft/etc) and that to my knowledge the value specified for each kind of goods in the consignment is not lower than the current market price of the same kind or similar goods at the time and place the consignment was delivered for transportation to Iceland.</p> <p>Facsimile signatures are accepted. Customs require four copies.</p>	<p>Exporters may issue the EUR1 Form to accompany the goods if the goods qualify under the preferential trade agreement between the EU and Iceland (part of the EEA). This will mean the goods receive a preferential rate of duty at import.</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
India	Certificates of Origin are no longer mandatory for EU shipments.	Invoices to be issued in triplicate, originally signed. Invoices must include a full and accurate description of goods; first six digits of the commodity code (HS Code); transport details, weights and dimensions (including, when relevant, number and type of packages and packing details for loose cargo or container number for full containers); value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin and the full addresses of all parties concerned; the import licence number (when applicable); and, if insured in India, information about the insurance policy covering the shipment. If possible, exporters are recommended to obtain the India importer's BIN (Business Identification Number) to quote on the invoice. If goods are not sold CIF, a separate freight note should be prepared showing amount of freight and insurance payable. It is advisable to display the following declaration on the Commercial Invoice: "We certify this invoice to be true and correct".	
Indonesia	None, unless specially requested. Request for a declaration of origin generally satisfied by a statement on the invoice but customer may occasionally request an EU Certificate of Origin.	Invoices to be issued in one original and one copy, originally signed. Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods); first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; payment terms and the full addresses of all parties concerned.	



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Country	Certificate of Origin	Commercial Invoice	Other Documents
Iran	<p>Required for all shipments, not to be legalised by the embassy unless specifically requested. In such cases an additional copy C/O and copy invoice together with a copy of the L/C will be retained by the embassy for their records. A Declaration of the Manufacturer, confirming that the goods to be imported have been manufactured by the company and in the country stated in the Commercial Invoice, is required on the C/O and Commercial Invoice. (Statements that the goods are of EC/EU or European origin are not acceptable.) The certificate should declare: "We certify that the goods exported to Iran are of pure national origin of ..... (country) and are manufactured by ..... (name) [indicate item differences if appropriate]." A Declaration of the Manufacturer may be required as a separate document from the Certificate of Origin; if so it must be prepared in one original by the manufacturer on a company letterhead in English or Persian and it must be certified by the Chamber of Commerce. If the importer explicitly asks for it then the document can be legalised by the Iranian embassy in the country of export. Note: An Arab-British Chamber of Commerce C/O should not be used for Iran. Exporters must use a standard EC C/O.</p>	<p>Four generally required, show details of cost, freight and insurance separately. Invoices must also bear the L/C No. and the Iranian Customs Tariff No. Two to be certified by an authorised Chamber of Commerce, which will require an additional copy for its records. Invoices are not to be legalised by the embassy, unless specifically required under the terms of a letter of credit. In such cases an additional copy, certified by the Chamber of Commerce and a copy of the L/C will be retained by the embassy for its records. Must bear the following signed declarations.</p> <p>We certify this invoice to be true and correct and in accordance with our books, also that the goods are of ..... origin:</p> <p>We hereby certify that the prices stated in this invoice are the current export market prices for the merchandise described therein and we accept full responsibility for any inaccuracies or errors therein.</p> <p>In cases where this declaration is not appropriate, use the following clause:</p> <p>We certify that the prices quoted in the present invoice are correct and represent the amount to be paid in respect of commodities referred to therein, and no extra payment in cash or kind and no special discounts except those referred to in the invoice have been made. We hereby assume and accept full responsibility for this statement.</p> <p>A Declaration of the Manufacturer, confirming that the goods to be imported have been manufactured by the company and in the country stated in the Commercial Invoice.</p>	<p>Pre-shipment inspection (PSI) for Iran comes under a Product Certification System and is mandatory for goods purchased with foreign exchange at preferential exchange rates with a Letter of Credit with a value of or exceeding \$20,000. Though not mandatory for other shipments it is advisable to check with your customer if no mention is made of this requirement and you are trading under a letter of credit; ask for a specific statement that it is not required. Alternatively, any one of the following companies will be able to give general advice on the requirements for the type of goods being shipped.</p> <p>Inspectorate International, SGS UK Ltd, Bureau Veritas.</p> <p>Goods imported into Iran must comply with the currently applied international standards. For trade facilitation, it is advantageous for the importer to conform to the norms of the Institute of Standard and Industrial Research of Iran (ISIRI).</p> <p>Exporters may choose to have their shipments assessed in the UK for standards conformity. This is permitted by the Iranian authorities as an alternative to the mandatory testing of imports on arrival in Iran by the Institute of Standard and Industrial Research who are responsible for controlling standards. Exporters may find that this reduces not only Customs clearance time, but also the risk of goods being returned to the UK because they fail to meet the necessary standard at the point of entry. Standards conformity assessment may be carried out by any of the companies listed above. The inspection company will issue a Verification of Conformity certificate (VOC), which must be produced at the time of Customs clearance. Goods subject to this control that have not undergone VOC prior to arrival will be submitted to testing and approval by ISRI.</p> <p>In addition, SGS UK Ltd and Bureau Veritas Ltd offer Customs assistance programme IR/02. This is a voluntary scheme covering pre-shipment inspection for quality, quantity, value for Customs purposes, Customs classification and sealing of FCL containers. An SGS clean report of findings (CRF) will be issued upon a satisfactory inspection result, enabling Customs clearance through a special channel upon arrival in Iran.</p>
Iraq	See details in the Arabic Country Guide		

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Ireland	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Ireland. For intra-EU trade, there is no longer a requirement for the commercial invoice to accompany consignments. Commercial invoices should give a full description of the goods and show the consignee's VAT Registration Number. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Israel	Certificates of Origin are not mandatory for EU shipments into Israel if they are accompanied by a EUR1 Form or statement of origin and preference on the invoice, except for a limited number of plants and plant products. However, a CofO may still be specifically requested in the contract or under the terms of a Letter of Credit. If requested, you should complete an EC Certificate of Origin.	Invoices to be issued in three signed originals. Invoices must include a full and accurate description of goods, the first four digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin and the full addresses of all parties concerned, including the tax registration numbers (eg VAT No.) of the importer/supplier. Note: Invoices not endorsed with country of origin, will render shipments liable to an additional 10% deposit, refundable only on receipt of corrected invoice. It is helpful to show the HS classification. Special regulations for invoicing of motor vehicles. Facsimile signatures are not accepted by Customs. Packing details should be included on the invoice where possible though a packing list may be prepared if the invoice only has summary packing information. Documents lacking this data will undergo extensive checks and importers may face long delays.	Israel has a preferential trade agreement with the EU. If your goods are of EU origin and meet the preference qualification rules specific to the commodity code of the goods (outlined in Notice 828) then you can issue an EUR1 Form with the shipment. This will allow the goods to be imported into Israel at a preferential import duty rate.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Italy	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	No special form or regulations. State customer's VAT registration number. Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Italy. For intra-EU trade there is no longer a requirement for the commercial invoice to accompany consignments. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Jamaica	Certificates of Origin are not mandatory for EU shipments into Jamaica but a statement of origin must be clear on the invoice. Note: a CofO may still be specifically requested in the contract or under the terms of a Letter of Credit. If requested you should complete an EU Certificate of Origin.	Normal commercial invoices are acceptable (although the official invoice format is the CARICOM Invoice), provided they fulfill the following requirements. Invoices to be issued in minimum of two signed originals and two copies. Invoices must include a full and accurate description of goods, first six digits of the commodity code (HS Code), transport details (including port of loading, country of final destination, name of ship/flight number, other transport information), weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, presenting bank, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin and the full addresses of all parties concerned. In addition invoices must bear the following declaration: It is hereby certified that this invoice shows the actual price of the goods described, that no other invoice has been or will be issued and that all particulars are true and correct. Signature and status of authorised person	There is a preferential trade agreement between the EU and Jamaica under the Economic Partnership Agreement. It has been provisionally applied since 29 December 2008. Exporters may issue the EUR1 Form to accompany the goods if the goods qualify under the preferential trade agreement between the EU and Jamaica. This will mean the goods will receive a preferential rate of duty at import.
Japan	Not normally required, though in some cases it may be requested for commercial reasons by the importer, in which case a normal EU Certificate of Origin.	Invoices to be issued in one original and two copies, originally signed. Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods); first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (Incoterms® rule, eg FCA, CIP, DAP); country of origin and the full addresses of all parties concerned.	Japan and the EU are negotiating a Free Trade Agreement (FTA). One of the terms of this agreement will lead to preferential trade between the two markets. Check for updated information.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Jersey	See Channel Islands		
Jordan	See details in the Arabic Country Guide		
Kazakhstan	Certificates of Origin are no longer mandatory for EU shipments into Kazakhstan, but a statement of origin must be clear on the invoice.	Invoices to be issued in two signed originals. Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods), first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, method of payment, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, and the full addresses of all parties concerned. Exporters may be asked to provide a copy of the documents translated into Kazakh or Russian and a copy in English is recommended.	<p>As of 15th February 2015 GOST R certification will no longer be accepted by customs officials within the Customs Union nations of Russia, Kazakhstan, Belarus and Armenia. Thereafter they will require a CU Certificate as proof of conformity to new Customs Union import and technical regulations.</p> <p>CU certificates will be used in the same capacity as GOST R certificates and can be provided for a period of 1 or 3 years. As well as product tariff codes and details, they will also incorporate the name of the Customs Union importer.</p> <p>These are obtained, following inspection, from: SGS United Kingdom Ltd. To check if your products are compliant please email <a href="mailto:gost@trudos.co.uk">gost@trudos.co.uk</a></p> <p>The Certificate of Conformity, once issued, normally travels with the goods and is presented to Customs at the point of entry. It should be available on demand by the authorities as evidence of certification. If the Certificate of Conformity is not available the goods can be impounded or confiscated after two months.</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Kenya	<p>Certificates of Origin are no longer mandatory for EU shipments into Kenya but a statement of origin must be clear on the invoice. A Certificate of Origin may still be specifically requested in the contract or under the terms of a Letter of Credit.</p>	<p>No special form. Show full description of goods with value, gross and net weights and country of origin. Facsimile signatures are accepted by Customs. Invoices to be issued in two originals, signed. Invoices must include a full and accurate description of goods, the first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin and the full addresses of all parties concerned. Ensure that the final destination is shown on the invoice and the name and address of the buyer, if other than the consignee.</p>	<p>Three inspection agents have been appointed by the Kenyan government to carry out pre-shipment inspection in the UK: Intertek International Ltd, SGS United Kingdom Ltd, Bureau Veritas Ltd.</p> <p>A Pre-Export Verification of Conformity (PVoC) assessment programme is applicable to certain specific product groups. These checks take place in the country of export and the processing fee is payable by the exporter (the amount depends on whether or not the exporter is already registered with the testing institute). There are three methods to obtain a Certificate of Conformity.</p> <p>Route A: unregistered suppliers/products requiring one-off approvals.</p> <p>Route B: registered suppliers/products with regular shipments to Zambia.</p> <p>Route C: Certified Products.</p> <p>A guide can be obtained from the inspection agencies listing the HS Codes for the products subject to PVoC regulations but the following are generally exempted from the PVoC scheme: motor vehicles, fuels (diesel, petrol, aviation gasoline, heating oil), raw materials, goods intended for diplomatic missions, personal effects, goods intended for governmental programmes, goods originating in an East African Community (EAC) Member State and bearing the marking of the national standardisation body.</p> <p>Exporters should receive an Importer's Declaration Form (IDF) from Kenya identifying the HS Code applicable. A Request for Certification form (RFC) must be completed by the exporter and submitted to the inspection agency. Products exempt from this new inspection procedure are, however, still subject to destination inspection. Goods subject to PVoC arriving at the Kenyan customs point of entry without a respective proof of successful inspection will attract a penalty of 15% of their CIF value, payable to the Kenyan Bureau of Standards (KEBS). For exports from other countries check the EU Market Access Database — "Exporters' Guide to Import Formalities" for full list of relevant inspection agencies: <a href="http://madb.europa.eu">http://madb.europa.eu</a>.</p> <p>The rules concerning PSI change frequently and exporters are advised to check the current requirements with either their customer, the PSI companies mentioned above.</p> <p>There is a preferential trade agreement between the European Community and Kenya under the Economic Partnership Agreement (EPA). As part of the EPA preference agreement exporters may be requested to provide an EUR1 Form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Korea (North)	Certificates of Origin are required for all products.	Invoices to be issued in three originals each originally signed. Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods); first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; payment terms and the full addresses of all parties concerned.	
Korea (South)	<p>These are not generally required unless specifically requested by the customer or under letter of credit terms. It should be noted that "EU" does not count as a country. For items shipped directly to South Korea from their country of origin, the Certificate should be issued by the relevant Customs authorities or Chamber of Commerce.</p> <p>The Foreign Trade Act of Korea requires each imported article produced abroad to be marked in a conspicuous place as legibly, indelibly and permanently as the nature of the article permits, with the Korean, Chinese or English name of the country of origin, to indicate to the ultimate purchaser in South Korea the name of the country in which the article was manufactured or produced in a form and manner which the ultimate purchaser can easily read and understand.</p>	Invoices to be issued in three originals each originally signed. Invoices must include a full and accurate description of goods; first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; payment method and the full addresses of all parties concerned.	<p>South Korea and the EU Preferential Free Trade Agreement came into force on 1 July 2011. Exporters may issue an invoice bearing a preference statement to accompany the goods if the goods qualify under the preferential trade agreement between the EU and South Korea. This will mean the goods will receive a preferential rate of duty at import. Unlike other EU Preferential trade agreements, EUR1 Forms do not apply to trade between the EU and South Korea.</p> <p>With this agreement, virtually all tariffs and many non-tariff barriers will be removed in the trade between the EU Member States and South Korea. Either a special statement on the invoice or a specific document may be required to evidence goods qualify under this agreement.</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Kosovo	Certificates of Origin are no longer mandatory for EU shipments into Kosovo, but a statement of origin must be clear on the invoice.	Invoices to be issued as one original bearing original signature plus two copies. Invoices must include a full and accurate description of goods (if textiles or chemicals, including the exact composition of the goods); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; name and address of the manufacturer, including phone and fax numbers and e-mail address; and the full addresses of all parties concerned.	
Kuwait	See details in the Arabic Country Guide		
Kyrgyzstan	Certificates of Origin are no longer mandatory for EU shipments into Kyrgyzstan but a statement of origin must be clear on the invoice.	Unless stated otherwise in the contract, the commercial invoice must be presented in four originals, signed and contain the following information: description of goods including trademarks; number and type of packages with gross and net weights and measuring units; unit and total sales prices and currency; shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), applicable and country of origin.	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Laos	Certificates of Origin are no longer mandatory for EU shipments into Laos but a statement of origin must be clear on the invoice. Note that a CofO may still be specifically requested in the contract or under the terms of a Letter of Credit.	Invoices to be issued in five copies, originally signed and certified by an authorised Chamber of Commerce (who will retain one invoice for their records). Invoices must include a full and accurate description of goods; first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin and the full addresses of all parties concerned. Must bear following declaration: Nous certifions que les marchandises faisant l'objet de cette facture sont de fabrication ..... (par nous-mêmes), et que la valeur sous-mentionnée est juste et conforme à nos écritures. We hereby certify that the goods to which this invoice relates are of ..... manufacture (manufactured by us) and that the undermentioned value is correct and in accordance with the entries in our books.) To be signed by a director, secretary, partner, etc. Facsimile signatures are not accepted.	Not currently required for Laos. However, as pre-shipment inspection is subject to change at short notice, we recommend checking with Bureau Veritas prior to shipment,
Latvia	Not applicable for intra-EU trade. Shipments direct from a non-EU country are subject to EU import regulations, eg. textiles, clothing and toys, may require documentary proof of origin, and this should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Latvia. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments but it must quote the VAT Registration number of both the supplier and recipient.	No Customs documents are required for intra-EC supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) may be required for intra-EU trade.
Lebanon	See details in the Arabic Country Guide		
Liberia	None, unless specifically requested under the terms of the contract or letter of credit. If requested you should complete an EC Certificate of Origin.	Invoices to be issued in three copies, originally signed. Invoices must include a full and accurate description of goods), first four digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP, country of origin, name and address of the manufacturer and the full addresses of all parties concerned.	Liberia requires that Pre-shipment inspection is carried out for all imports. An Import Permit Declaration (IPD) is required when the cargo arrives in Liberia for customs clearance purposes. The PSI contract is administered by the Ministry of Commerce in Liberia, which appointed Bureau Veritas to carry out a pre-shipment inspection service for Liberia (US\$3500). Further details are available from Bureau Veritas



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Country	Certificate of Origin	Commercial Invoice	Other Documents
Libya	See details in the Arabic Country Guide		
Liechtenstein			Liechtenstein is a member of EFTA and the EEA.
Lithuania	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Lithuania. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments but it must quote the VAT Registration number of both the supplier and recipient.	No Customs documents are required for intra-EC supplies as long as the goods are in free circulations. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) may be required for intra-EU trade.
Luxembourg	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Show customer's VAT registration number. There is no requirement for the commercial invoice to accompany consignments in intra-EU trade. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Macao	None unless specifically requested by the customer.	Invoices to be issued in three originals and three copies, all originally signed. Invoices must include a full and accurate description of goods; first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin and the full addresses of all parties concerned. Note: The correct designation of the country as stated at the top of the page should always be used on commercial invoices and other documents.	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Macedonia	Certificates of Origin are no longer mandatory for EU shipments into Macedonia but a statement of origin must be clear on the invoice. A CofO may still be specifically requested in the contract or under the terms of a Letter of Credit.	Invoices to be issued in three originals bearing original signatures (a translation into Macedonian is recommended). Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; name and address of the manufacturer, including phone and fax numbers and e-mail address; and the full addresses of all parties concerned.	Macedonia has a preferential trade agreement with the EU. If your goods are of EU origin and meet the preference qualification rules specific to the commodity code of the goods (outlined in Notice 828) then you can issue an EUR1 Form with the shipment. This will allow the goods to be imported into Macedonia at a preferential import duty rate.
Madagascar	Certificates of Origin are not mandatory for EU shipments into Madagascar but a statement of origin must be clear on the invoice. Note that a CofO may still be specifically requested in the contract or under the terms of a Letter of Credit.	Invoices to be issued in three signed originals. Invoices must include a full and accurate description of goods, first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin and the full addresses of all parties concerned. It should also include the following declaration. Nous certifions que les marchandises faisant l'objet de cette fourniture sont de fabrication ..... (origin), et que la valeur sous-mentionnée est juste et conforme à nos écritures. We hereby certify that the goods to which this invoice relates are of ..... origin and that the value stated is correct and in accordance with our books. To be signed by a director, secretary, partner, etc.	Pre-shipment Inspection not currently required.  There is a preferential trade agreement between the European Community and Madagascar under the Economic Partnership Agreement (EPA). It has been provisionally applied since 29 December 2008. As part of the EPA preference agreement, exporters may be requested to provide an EUR1 form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.
Malawi	Malawi requires a "Combined Invoice and Certificate of Origin", a declaration of origin and a statement of value. This is Form 18, required for all goods, irrespective of origin. Customs require one copy.	Combined with C/O Forms: Certificates of Origin Form 18, as prescribed. Facsimile signatures are accepted by Customs. Ensure it gives particulars of: net and gross weights, ex-works cost of each article without deductions, FOB value, freight, insurance premium and other charges (if known), etc. Discounts, rebates, commissions and agency fees must be shown separately and fully described.	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Malaysia	Not required unless specifically requested by the customer but origin must be shown on the invoice.	No special format required but the invoice should contain the following information: supplier and customer details, full description of goods with quantity, price of goods and (if applicable) freight and insurance costs, packing information and any relevant marks or numbers, the payment terms and the delivery terms (Incoterms). Country of Origin must be declared on the invoice with the following statement: "We hereby declare that the country of origin of the goods is ..." Facsimile signatures are not allowed. Customs require three original invoices.	
Maldives	Certificates of Origin are no longer mandatory for EU shipments. Note that a CofO may still be specifically requested in the contract or under the terms of a Letter of Credit.	No special form or regulations apply but information on the commercial invoice must include: addresses of the seller and buyer; contract number; full description of goods including any trademarks; first six digits of the commodity code (HS Code); number and kind of packages with gross and net weights; prices detailing unit costs, total price and currency involved; a declaration of origin; transport details; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP) and the full addresses of all parties concerned. Invoices should be prepared with an original and three copies. Facsimile signatures are not accepted by Customs.	
Mali	None, unless specially requested in the contract or in the letter of credit. If requested you should complete an EC Certificate of Origin.	Invoices to be issued in two copies, originally signed. Invoices must include a full and accurate description of goods, first four digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer and the full addresses of all parties concerned. All copies should bear the following declaration: Nous certifions que les marchandises faisant l'objet de cette fourniture sont de fabrication ..... et que la valeur sous-mentionnée est juste et conforme à nos écritures. We hereby certify that the goods to which this invoice relates are of ..... origin and that the value stated is correct and in accordance with our books. To be signed by a director, secretary, partner, etc, and endorsed by an authorised Chamber of Commerce (see the EC Certificates of Origin topic).	An inspection for quality and quantity is required for all orders with an FOB value exceeding XOF 3,000,000 (CFA francs), even if delivered in part shipments, from Bureau Veritas. A copy of the pro-forma invoice, letter of credit, contract and/or any other document relative to the sale should be sent to Bureau Veritas, at their request. At least seven working days notice of availability of goods for inspection should be given. After shipment three copies of the final invoice showing fob values, freight and ancillary costs if applicable, together with suppliers/manufacturers invoice should be sent to Bureau Veritas. The Attestation de Vérification will then be issued provided that their inspections yielded satisfactory results. Conversely, an Avis de Refus d'Attestation will be issued should the consignment fail to meet all the regulations. Since the Avis de Refus d'Attestation will not permit payment, the exporter should determine which report Bureau Veritas proposes to issue before shipment.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Malta	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg. textiles, clothing and toys, may require documentary proof of origin, this should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Malta. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments but it must quote the VAT Registration number of both the supplier and recipient. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Martinique	See French Overseas Territories		
Mauritania	See details in the Arabic Country Guide		

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Mauritius	<p><b>EU Goods</b> Not normally required for goods of EU (including UK) origin but an EU Certificate of Origin can be used as an alternative to the EUR1 Movement Certificate providing the following bi-lingual declaration is shown at the bottom of Box 6 to satisfy the requirements of the Mauritian authorities: It is hereby certified that the above-mentioned goods have been manufactured in ... where their final process of manufacture has taken place and that no less than 50% of their value, under the form of labour, materials and other manufacturing costs, originates in that same country. Il est certifié par la présente que les susdites marchandises ont été fabriquées en/au ... où a eu lieu leur fabrication finale, et que pas moins de 50% de leur valeur ajoutée sous forme de main d'oeuvre, de matière première et de coûts de fabrication est originaire du susdit pays. Signature of exporter ...</p> <p><b>Other Goods</b> For non-EC goods that are entitled to preferential tariff treatment (eg the USA) a Certificate of Origin from the competent authority in that country is required. Second-hand clothes should be accompanied by a Fumigation Certificate. Other Goods For non EC goods that are entitled to preferential tariff treatment (eg the USA) a Certificate of Origin from the competent authority in that country is required. Second-hand clothes should be accompanied by a fumigation certificate.</p>	<p>Invoices to be issued in three signed originals and one copy. Invoices must include a full and accurate description of goods, the first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, and the full addresses of all parties concerned.</p>	<p>As part of the ACP preference agreement (African, Caribbean and Pacific States) exporters may be requested to provide an EUR1 form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Mexico	<p>A CofO is not generally required for goods qualifying for tariff preference under the EU-Mexico Free Trade Agreement, for which the form EUR1 or invoice declaration may be used instead, if the goods qualify under the EU preferential trade agreement. The specific Certificate of Origin for Textiles, Footwear and Clothes for the import of textiles, footwear and clothes is no longer required (July 2012).</p> <p>If required a certificate of origin can be drawn up on company letterhead or the Mexican template can be used as the standard EU C/O is no longer acceptable to the Mexican authorities. The manufacturer's certificate of origin must show the Harmonised System Tariff Classification number of the goods and includes a declaration that the document is complete and accurate. Exporters must also make available to the Mexican authorities, on request, details of the producer of the goods (including the origin of the various components comprising the finished article). This is in addition to the information included in the standard EU C/O. Mexican law requires the manufacturer's C/O to be authorised by an approved issuing body (eg a Chamber of Commerce). It is prudent for exporters to attach a Spanish translation of the completed document.</p>	<p>The Mexican Customs authorities require foreign companies doing business with Mexico to show their "Tax Identification Number" on commercial invoices. In lieu of any such TIN being in use in the UK, it is appropriate for UK exporters to show their VAT registration number instead.</p> <p>Five invoices, in Spanish or English, showing name and address of consignee; place and date of issue; port and date of shipment; name of vessel and sailing date; port and date of entry; marks; numbers; type; quantities per lot and total number of packages; gross and net weights; commercial specification of goods; value; country of origin; signature of seller and the following declaration: Declaramos bajo protesta de decir verdad que los valores y especificaciones aqui descritos son ciertos y coinciden con los del mercado local. We hereby certify and declare that the value and specifications on this invoice are true and are the same as supplied to the local market [ie UK]. Original must be signed. Commercial invoices do not require legalisation. If requested, invoices for goods of non UK origin can be countersigned by an authorised Chamber of Commerce (which requires an extra copy).</p>	<p>Mexico has a preferential trade agreement with the EU. If your goods are of EU origin and meet the preference qualification rules specific to the commodity code of the goods then you can issue an EUR1 Form with the shipment. This will allow the goods to be imported into Mexico at a preferential import duty rate. Ensure you complete the EUR1 Form in-line with Mexico's requirements which includes the HS Code (commodity code) to be shown on the front of the EUR1 Form in Box 8 as well as the reverse.</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Moldova	Not mandatory but may be requested under the contract, if so then the requirement is satisfied by obtaining an EU Certificate of Origin from a Chamber of Commerce.	Unless stated otherwise in the contract, the commercial invoice must be presented in three originals, signed and contain the following information: description of goods including trademarks; number and type of packages with gross and net weights and measuring units; unit and total sales prices and currency; shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP) applicable and country of origin. Exporters may be requested to provide a translation of documents into either Romanian or Russian. Please note that a copy of the sales contract/order is often required to be provided at import to Customs to confirm details shown on the commercial invoice.	
Monaco	See France		
Mongolia	An EU Certificate of Origin in one original is required for all imports — the origin declared must correspond to the origin statement shown on the invoice. For items shipped directly to Mongolia from their country of origin, the Certificate should be issued by the relevant Customs authorities or Chamber of Commerce.	<p>No special format required but the invoice should contain the following information: supplier and customer details, full description of goods with quantity, price of goods and (if applicable) freight and insurance costs, packing information and any relevant marks or numbers, the payment terms and the delivery terms (the Incoterms® 2010 rule, eg FCA, CIP, DAP). Country of origin must be declared on the invoice with the following statement: "We hereby declare that the country of origin of the goods is ..." Facsimile signatures are not allowed. Customs require three original invoices.</p> <p>Note:</p> <p>It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. Mongolia has been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud.</p>	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Montenegro	Certificates of Origin are no longer mandatory for EU shipments into Montenegro but a statement of origin must be clear on the invoice. A CoFo may still be specifically requested in the contract or under the terms of a Letter of Credit. Ensure you use the correct title for the country on all documents — Montenegro.	Invoices to be issued in two originals bearing original signatures (translation into Montenegrin is recommended). Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; terms of payment; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; name and address of the manufacturer, including phone and fax numbers and e-mail address; and the full addresses of all parties concerned. Ensure you use the correct title for the country on all documents — Montenegro.	Montenegro has a preferential trade agreement with the EU. If your goods are of EU origin and meet the preference qualification rules specific to the commodity code of the goods then you can issue an EUR1 Form with the shipment. This will allow the goods to be imported into Montenegro at a preferential import duty rate. Ensure you use the correct title for the country on all documents — Montenegro.
Montserrat	See West Indies States		
Morocco	See details in the Arabic Country Guide		



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Country	Certificate of Origin	Commercial Invoice	Other Documents
Mozambique	<p>Certificates of Origin are not generally required unless specifically requested by your customer or in the letter of credit terms. If requested the EU Certificate of Origin is generally.</p> <p>Showing the origin of the goods on the invoice is recommended.</p>	<p>Two copies of the commercial are required containing a specific description of goods, their nature, quantities, value per unit, total value, identifying marks and numbers, weight of each type of goods, total weight and FOB value and costs, the country of origin must be clearly stated on the invoice plus a statement certifying that the mentioned particulars and expenses are true and correct. Facsimile signatures are not allowed. Invoices should be prepared in English or Portuguese.</p> <p><b>Continued</b></p> <p>The following goods are exempt from quality inspection (inspection restricted to quantity identification and, where appropriate, to verification of numbering of lots and validity dates and integrity of packaging): pharmaceutical products, dyes</p> <p>Paints, herbicides and pesticides, registered trademark chemicals, cosmetics, bottled wine, spirits and similar merchandise.</p> <p>ITS will be required, where appropriate, to verify the validity date of foodstuffs and pharmaceuticals.</p> <p>In the future, PSI is to be abolished for imports into Mozambique. While replacement measures are currently elaborated, the scope of goods subject to PSI is being progressively reduced.</p> <p>There is a preferential trade agreement between the European Community and Mozambique under the Economic Partnership Agreement (EPA). As part of the EPA preference agreement exporters may be requested to provide an EUR1 Form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.</p>	<p>Pre-shipment Inspection is required from Intertek International Limited. The rules concerning PSI change frequently and exporters are advised to check the current requirements with either your customer, the PSI company mentioned above.</p> <p>Certain goods are subject to pre-shipment inspection. If they are not inspected prior to their shipment they become subject to post-entry (destination) inspection procedures for which the costs are to be borne by the importer. In addition a fine of 10% of the customs value of the goods can be levied. If a non-negotiable report of findings (NNRF) is issued at the conclusion of this post-entry inspection, the goods must be re-exported within 30 days of the issue of the report. Negative findings in the scope of PSI conducted in the country of export also lead to the issue of a NNRF and the concerned goods automatically become subject to destination inspection and risk to be rejected by the Mozambican customs if the stated non-compliances are not resolved.</p> <p>A simplified Customs clearance procedure is in operation relating to FCL containers inspected and sealed before shipment and offloaded in Mozambique with the seal intact. The Customs authority in Mozambique will nominate a maximum of 3–5% of the sealed FCL containers for re-inspection. Presentation of goods at a time and place that allows the PSI inspector to seal the container could, therefore, result in a faster Customs clearance in Mozambique to the benefit of the importer.</p> <p>It should be noted that PSI is currently based on a selectivity programme, but that procedure is soon to change. Advice should be sought from Intertek.</p> <p>The following goods are exempt from pre-shipment inspection: precious and semi-precious stones, gold and other valuables, art objects, antiques, scrap iron, electricity, fruit, vegetables, fish and fresh meat, live animals, explosives, weapons, ammunition and all other war material and pyrotechnic products and fireworks, personal baggage, unaccompanied baggage, postal packages, commercial samples, newspapers and magazines</p> <p>supplies for the exclusive, administrative use of: foreign government institutions, non-government organisations, foreign multilateral institutions and diplomatic missions accredited to the Republic of Mozambique.</p> <p><b>Continued</b></p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Burma (Myanmar)	Certificates of Origin are no longer mandatory but one may still be specifically requested in the contract or under the terms of the contract or under a Letter of Credit.	Invoices to be issued in two signed originals and one copy. Invoices must include a full and accurate description of goods, the first six digits of the commodity code (HS Code), transport details (including vessel details), weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, and the full addresses of all parties concerned. All information shown must be correct and a signed declaration to this affect is required at the bottom of the invoice. All details must accord with information provided on any pro-forma invoice raised.	
Namibia	Required for some products. Specific advice should be sought from the importer. If requested you should complete an EU Certificate of Origin.	One original and three copies required. Invoices must include a full and accurate description of goods, the first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin and the full addresses of all parties concerned.	There is a preferential trade agreement between the European Community and Namibia under the Economic Partnership Agreement. As part of the EPA preference agreement exporters may be requested to provide an EUR1 Form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.
Nepal	Certificates of Origin are no longer mandatory for EU shipments into Nepal but a CoFo may still be specifically requested in the contract or under the terms of a Letter of Credit. If requested, the EU Certificate of Origin format is acceptable.	Invoices to be issued in three signed originals. Invoices must include a full and accurate description of goods, the first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, import licence number (when applicable), and the full addresses of all parties concerned. Note: The Indian Customs authorities attend to transit formalities at Calcutta.	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Netherlands	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to the Netherlands. For intra-EU trade there is no longer a requirement for the commercial invoice to accompany consignments. Commercial Invoices sent to the customer for payment must show the customer's VAT number to enable UK exporters to supply the goods VAT zero-rated. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs. Former Netherlands Antilles: Invoices to be issued in one original and one copy, including the following details: an accurate description of the goods; first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); and country of origin of the goods.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
New Caledonia	See French Overseas Territories		
New Zealand	Certificates of Origin are not mandatory for EU shipments into New Zealand but a statement of origin must be clear on the invoice. Goods of Chinese origin may have to be supported by a certificate of origin.	Normal commercial invoices are acceptable, showing usual full details including the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP). Facsimile signatures made by rubber stamps are not accepted by Customs. Photocopies may be accepted provided that no amendments have been made since photocopying. Customs will require three copies. Arrangements or undertakings that have or may have affected the selling price of the goods must be detailed on the invoice (eg by discount, rebate, compensation, etc.): value of services supplied by the buyer free of charge or at a reduced cost, with regard to the production and sale of the goods, value of any subsequent resale that directly or indirectly accrues to the seller, labour costs incurred in packing the goods, freight and insurance costs arising from the transport of the goods into New Zealand, other costs arising from the transport of the goods in the country of export, amount of royalties (if any) payable in respect of the goods, port of loading, name of the ship or aircraft in which the goods are to arrive in New Zealand.	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Nicaragua	Required for pesticides, toxic, hazardous and other similar substances, if specifically requested by the importer or for other reasons. A Certificate of Origin may also be requested under the terms of letter of credit payments. If needed it is usually satisfied by the normal EU Certificate of Origin in one original and one copy, but you may also be required to have these certificates legalised by the Nicaraguan Embassy or notarised by the Foreign Office.	Invoices to be issued in five copies bearing original signatures. Invoices must include a full and accurate description of goods (if textiles or chemicals, including the exact composition of the goods); first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; name and address of the manufacturer, including phone and fax numbers and e-mail address; and the full addresses of all parties concerned. It is recommended that the invoice is translated into Spanish or an additional translation page accompanies the shipment. Amount for freight must agree with that shown on B/L or AWB. Documents with alterations or erasures are not accepted. Facsimile signatures are not accepted. Please be aware that additional information is required when shipping pharmaceutical products. Note: It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. Honduras has been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud.	As part of the EU-Central American Free Trade Agreement (FTA) a preferential trade agreement was concluded on 1 August 2013. Exporters may be requested to provide an EUR1 Form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.
Niger	None, unless specially requested in the contract or under the terms of a letter of credit. If requested you should complete an EC Certificate of Origin.	Required in two original copies. Must show full consignment details, including a clear description of goods, item prices, quantities, shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), weights, dimensions and a breakdown of the value, eg showing insurance, freight, discounts, etc separate from the cost of the goods. All copies should bear the following declaration: Nous certifions que les marchandises faisant l'objet de cette fourniture sont de fabrication ..... et que la valeur sous-mentionnée est juste et conforme à nos écritures. We hereby certify that the goods to which this invoice relates are of...origin and that the value stated is correct and in accordance with our books. To be signed by a director, secretary, partner, etc, and endorsed by an authorised Chamber of Commerce (see the EC Certificates of Origin topic). Customs requires two copies.	Pre-shipment inspection (PSI) is required for most goods if the total order value exceeds 2 million XOF francs. Once the goods have undergone PSI a security label is affixed to the seller's commercial invoice or a Non-Negotiable Report of Findings (NNRF) is issued (also known as an Avis de Refus d'Attestation (ARA)). A Clean Report of Findings (CRF) is sent to the importer (Attestation de Verification (ADV)) or the NNRF is sent to the importer for customs clearance purposes. Cotecna Inspection signed the new contract with the Government of the Republic of Niger for PSI at the end of 2010 for approximately five years. The intention is that, at the end of this scheme, PSI will evolve into a Destination Inspection programme. Contact: Cotecna International Ltd.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Nigeria	<p>A specific document known as a Combined Certificate of Value and of Origin (CCVO) is required for Nigeria. As well as certifying the origin of the goods to be imported it also contains full details of the transaction and all the necessary information for the assessment of the dutiable value of a shipment. It is to be completed by the exporter in English and must be submitted in a minimum of six originally signed copies. Both the certificate of value and certificate of origin sections of the form must be signed by the exporter, a witness and duly certified by the Chamber of Commerce in the exporting country. The back of the form (CCVO) contains the full invoice details although a commercial invoice is also required. Information must be given as to whether or not the exporting and importing companies are associated firms. For the importation of motor vehicles, a separate form is required for each different model.</p>	<p>Invoices to be issued in six originals, signed. Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods), first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer, including phone and fax numbers and e-mail address, and the full addresses of all parties concerned. A Combined Certificate of Value and Origin (please note there is a new style CCVO form required) is also required certifying the origin of the goods to be imported and also containing the details of the transaction.</p> <p><b>Continued</b></p> <p>Each shipment to be imported requires inspection, consignment testing to applicable standards, witnessing of stuffing of Full Container Load (FCL) and affixing of seals to FCL upon the conformity to the requirements. The product is issued with a SC, which is valid only for that particular consignment. Route B: For Registered Products (Registration and Conformity Inspection) Registration of products is done following type testing and assessment of the manufacturer's quality system in place in order to determine that the product under consideration is in conformity with the applicable standards and that the manufacturer has the necessary systems in place to produce consistently over a time the same quality product. Route C: For Licensed products (Product Certification Systems) Licensing of products is based on detailed evaluation of the product, including testing and factory audit and regular surveillances. If in conformity with the relevant NIS or approved equivalents, the product will be granted a licence. However, at least twice a year, a pre-shipment verification, ie documentary review, process evaluation, inspection of facility, inspection of consignment to be shipped, verification of testing, witnessing of FCL stuffing and sealing of shipments will be conducted to ensure that conformity is maintained. Licensing is only granted to the manufacturer of a product and the process is not available for exporter and/or supplier. In addition, to import goods into Nigeria, a Form M must be processed through any authorised bank (see Import Restrictions. Any products imported without a valid Form M will be seized and destroyed. The Form M will only be valid after the relevant scanning and risk service provider has given assent. The scanning and risk service provider then retains a copy of the approved Form M and sends a copy each to the Customs Area Command at the port of discharge and the Nigeria Customs Service in Abuja. If accepted, the authorised bank issues a Letter of Credit. Upon arrival of the goods, the final documents are submitted to the scanning and risk service provider, who issues a Risk Assessment Report, containing details of the importer, exporter and the goods.</p>	<p>To help fulfil its responsibility to protect consumers the Standards Organisation of Nigeria has introduced the SON Conformity Assessment Program (SONCAP). The aim of SONCAP is to ensure that any claims about the safety of goods are verified before they are exported to Nigeria.</p> <p>SONCAP is mandatory for most products. These products are known as regulated products and failure by exporters to comply with SONCAP may result in the rejection of goods or additional testing and delays at Nigerian ports.</p> <p>The question of which products are included within the scope of SONCAP is very complex. Exporters are advised to check with one or more of the four agencies contracted to conduct SONCAP assessment. Cotecna International, Intertek International Ltd, SGS UK Ltd, TUV Rheinland UK Ltd. In January 2013, the Standards Organisation of Nigeria officially released a new Conformity Assessment Program (SONCAP) regime with a completely revised conformity assessment structure. The programme now encompasses conformity assessment and verification procedures applicable to all products imported into Nigeria except for those under the exemption list. The implementation date for this new SONCAP structure was 1 March 2013. The compliance verification process under the new structure involves physical inspection of the consignment and, if necessary, sample selection for testing based on risk assessment criteria. The shipment certification document under the new structure issued by the SONCAP Independent Accredited Firms (IAF) is called a "Certificate of Conformity" (CoC). SON will issue the SONCAP certificate to the importer on the basis of a CoC. While the requirements of this new SONCAP regime have become quite complex, the PSI agents assure all exporters of their full support and assistance in this matter. The requirements for SONCAP include the following. Every consignment of imported goods which contains regulated products must be accompanied by a Certificate of Conformity (CoC) issued by an Independent Accredited Firm and a SONCAP Certificate issued by SON. The CoC is required to obtain a SONCAP Certificate from SON. The CoC confirms that the products comply with the relevant Nigerian technical regulations and approved international/regional/national standards. The SONCAP Certificate (SC) is a mandatory document used by the Nigerian Customs Services for clearance of goods going to Nigeria. The authorities in Nigeria may take random samples from imported consignments to verify compliance. The SONCAP Certificate is required to ensure smooth Customs clearance of shipments arriving in Nigeria. Each shipment of good(s) or product(s) subject to SONCAP arriving at any Nigerian Port must be accompanied by a SONCAP Certificate. SON has defined three routes that may be applied as appropriate conformity assessment procedures for products subject to SONCAP, according to type, risk and effect on health and safety and environmental protection. Route A: For unregistered/Unlicensed products (Conformity Verification)</p>

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Norway	Certificates of Origin are not required for EU shipments into Norway but a statement of origin must be clear on the invoice. A CoFo may still be specifically requested in the contract or under the terms of a Letter of Credit.	Invoices to be issued in three signed originals and copies. Invoices must include a full and accurate description of the goods, the first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply, including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), and country of origin. Wherever possible, transport details should be shown on the invoice accompanying the goods.	Exporters may issue the EUR1 Form to accompany the goods if the goods qualify under the preferential trade agreement between the EU and Norway (part of the EEA). This will mean the goods will receive a preferential rate of duty at import.
Oman	See details in the Arabic Country Guide		

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Pacific Islands Comprising: Solomon Islands, Kiribati and Tuvalu Islands, Line Islands, Republic of Nauru, Phoenix Is., Pitcairn, Santa Cruz Islands, Tonga (Friendly) Islands and Vanuatu. These are members of the Commonwealth.	Not generally required but if requested then the EU Certificate of Origin in one original.	<p>Invoice requirements differ slightly depending on the Pacific Island you are exporting to, but all require the following information on the invoice: a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods); first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms ® 2010 rule, eg FCA, CIP, DAP); country of origin; payment method and the full addresses of all parties concerned.</p> <p>Special requirement: Kiribati, Solomon Islands, Tuvalu Islands and Tonga: these Islands prefer invoices to be the standard "Combined Certificate of Value and Origin", the standard format designed by SITPRO, the UK Government Simplified Trade Procedures Board closed in 2010 . The number of invoices required is generally shown in the contract but if no special instructions have been received Customs authorities will be satisfied with two originals and one copy all originally signed.</p> <p>Line Islands, Nauru, Phoenix Islands, Pitcairn, Santa Cruz Islands and Vanuatu: to be prepared in one original and one copy sets, all originally signed. There is no special invoice format, but ensure you have a clause at the bottom of the invoice near the signature stating: "We hereby confirm that the value and origin declared on this invoice is true and correct"</p> <p>Note: It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. The Pacific Islands have been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud.</p>	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Pakistan	Certificates of Origin required when requested in the contract or under the terms of a Letter of Credit. If requested, the EU Certificate of Origin format is acceptable.	<p>An ordinary Commercial Invoice is required in six copies. It must be signed by the shipper, facsimile signatures are not accepted. Information to be declared on the invoice includes: full details of all parties involved and final destination if this is different from the address shown; country of origin of the goods; transport details; Incoterms® rule (shipping term) used; method of payment; packing details including net and gross weights and the container number if full container shipment being sent; detailed descriptions of goods, including quantity; unit prices, full amount including freight and insurance costs (when applicable). If required, endorsed by an authorised Chamber of Commerce (see the EU Certificates of Origin topic) and then legalised by Consular Section of the Embassy. Packing lists and weight lists may be required.</p> <p>Note: The exporter or shipper must place the Commercial Invoice on the inside of each container door of FCL cargo, on each particular package of LCL cargo. If the shipment is bulk/break bulk cargo the Commercial Invoice must be submitted to customs authorities.</p>	<p>Pakistan extended pre-shipment inspection (PSI) for a number of used goods such as medical instruments and appliances, and x-ray apparatuses and mobile clinics in order to ensure that the products are sterile. See Special Certificates above for addition regulations on other used goods. The inspection companies must certify that the items are in good working condition and not older than 10 years. The following companies are authorised to carry out the inspections: Bureau Veritas, Intertek Testing Services, Lloyds of London and Société Générale de Surveillance (SGS).</p> <p>Imports of wheat are subject to a pre-shipment inspection. The performing inspection provider must be registered with the Pakistan Standards and Quality Control Authority (PSQCA). However, as pre-shipment inspection is subject to change at short notice, for government contracts only, we recommend checking with Bureau Veritas prior to shipment:</p>
Palestine	See details in the Arabic Country Guide		



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Country	Certificate of Origin	Commercial Invoice	Other Documents
Panama	Required for the importation of certain foodstuffs and beverages but may be requested under the terms of letter of credit payments but not normally required. If needed it is usually satisfied by the normal EU Certificate of Origin in one original but you may also be required to have these certificates legalised by the Panama Consulate.	<p>Invoices to be issued in a minimum of two originals bearing original signatures. Invoices must include a full and accurate description of the goods (if textiles or chemicals, including the exact composition of the goods); first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); and the country of origin of the goods.</p> <p>With regard to pharmaceutical products and medical devices, the authorities mandate the following information to be additionally included in the Commercial Invoice: commercial or generic name of the product; pharmaceutical form, presentation; product registration number (please refer to the document Sanitary Registration); batch number; identification of the packaging per batch; and the expiration date of the product.</p> <p>Must bear the following signed and dated declaration:          Declaro bajo la gravedad del juramento, con la firma puesta al pie de esta declaracion, que todos y cada uno de los datos expresados en esta factura son exactos y verdaderos, y que la suma total declarada es la misma en que se han vendido las mercaderias.          We hereby declare on oath, by the signature appended at the foot of this declaration, that each and all of the details given in this invoice are true and exact, and that the total amount declared is that at which the goods have been sold.</p>	As part of the EU-Central American Free Trade Agreement (FTA) a preferential trade agreement was concluded on 1 August 2013. Exporters may be requested to provide an EUR1 Form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Papua New Guinea	An EU Certificate of Origin in one original is generally required for all imports — the origin declared must correspond to the origin statement shown on the invoice.	<p>Invoices to be issued in three originals bearing original signatures. Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods); first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin and the full addresses of all parties concerned. You may be asked to complete a "Combined Certificate of Value and Origin", if so, you must obtain a set of these invoices from one of the documentation providers — it is recommended that you do so. If not specifically stated, a normal invoice will be accepted as long as the following signed statement is added at the end of the document:</p> <p>"We hereby certify that the origin of the goods covered by this invoice is .....and that the value declared is true and correct."</p> <p>Note:</p> <p>It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. Papua New Guinea has been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud.</p>	There is a preferential trade agreement between the European Union and Papua New Guinea under the Economic Partnership Agreement (EPA). It has been provisionally applied since 29 December 2008. As part of the EPA preference agreement exporters may be requested to provide an EUR1 Form.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Paraguay	<p>A Certificate of Origin is not mandatory except for the registration of foodstuffs, but is recommended; if raised, issue an EU Certificate of Origin in one original and two copies. These must be obtained from your local Chamber of Commerce and generally you will be required to have the document legalised by the Paraguayan consulate (fees may apply).</p>	<p>Original and three copies bearing original signatures are required. The document must be legalised by a Paraguayan consulate (a consularisation fee will apply). Check this through your local Chamber of Commerce. Invoices must include a full and accurate description of goods; first six digits of the commodity code (HS Code); transport details; kind of packaging with weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); and country of origin of the goods. It must have the full address of the customer and their Customs ID numbers and state whether the importer and exporter are related. Also, you should show the letter of credit (LC) number and all details required under the terms of the LC. The Commercial Invoice needs to certify by a Chamber of Commerce that the prices represent the market price in the country of origin. The following declaration is to appear on the invoice:</p> <p>Por la presente hacemos constar que esta factura es autentica y que los precios declarados son los precios de venta verdaderos para exportacion basados en cotizaciones en el mercado local y los bienes son de dicho origin.</p> <p>Firmado ..... Director, Secretario, Partner or proprietor (Unofficial) We hereby certify that this invoice is authentic and that the declared prices are the true export selling prices based on prices in the local market and that the goods are of said origin.</p> <p>Signed (Director, Secretary, Partner or proprietor)</p> <p>Note: It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. Paraguay has been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud.</p>	

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Peru	None, unless specially requested by the customer. If required supply two copies.	<p>Invoices to be issued in two originals bearing original signatures and should either be in Spanish or be accompanied by a Spanish translation. Invoices must include the name and address of the consignee (and name and address of the buyer, if other than the consignee); full and accurate description of the goods (if applicable show trade mark, brand, model and serial number); first six digits of the commodity code (HS Code); transport details including port/airport of departure; kind of packaging with weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin; name and address of the manufacturer, including phone and fax numbers and e-mail address; and the full addresses of all parties concerned.</p> <p>The following declaration must be shown on the invoice:  Certificamos que todos los precios consignados en esta factura son los normales de exportacion.  We certify that the value of the consignment as shown on this invoice is the normal price for exportation of these goods.  In case of pharmaceutical products and medicines an additional declaration is required:  Certificamos ademas que las mercancías estan para el Peru, y destinadas para la venta en ese Mercado.  We declare that the goods to be imported are produced for sale in Peru and destined for sale on that market.)</p> <p>Commercial invoices are required for shipments of samples, free-of-charge supplies or advertising material and must show an appropriate value for the goods. If an error is made or details on an invoice sent with goods to Peru are incorrect, the shipper must prepare a Letter of Correction addressed to the Customs Administration of the importer.</p> <p>Note: It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. The Bahamas has been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud.</p>	Exporters may issue the EUR1 Form to accompany the goods if the goods qualify under the preferential trade agreement between the EU and Peru. This will mean the goods will receive a preferential rate of duty at import.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Philippines	Required for the import of animals and agricultural products but not usually required for other goods unless specifically requested under the terms of a letter of credit, but ensure the invoice clearly shows the origin of the goods being shipped.	<p>Two copies, originally signed, are required for all shipments. No special format required but the invoice should contain the following information: supplier and customer details, full description of goods with quantity, price of goods and (if applicable) freight and insurance costs, packing information (including type of packing) and any relevant marks or numbers, country of origin, the payment terms and the delivery terms (the Incoterms ® 2010 rule, eg FCA, CIP, DAP). Also ensure the invoice bears the following clause: All information contained herein is correct and the export value declared is true and correct and the origin of the goods is: [name country].</p> <p>There are special requirements in the Philippines for the information to be provided regarding the value of goods. If shipped under a contract, the purchase price of each article in the contract currency must be shown, in the unit of quantity in which the articles were bought and sold in the country of export. If not shipped under a contract, the value of each article in the unit of quantity in which the articles are usually bought and sold, including the currency of the transaction, must be shown. If this value is not available, the price which the manufacturer, seller, shipper, or owner would have received if the articles were sold in the country of export must be shown. All charges applicable to the goods/contract, such as commissions, insurance, freights, cases, containers, coverings, and costs of packaging must be shown. Relevant discounts, rebates, drawings, bounties, and internal and excise taxes applicable at the home market must be shown. Where relevant, the current home consumption value or price of the same or a similar item offered for sale in the Philippines must be shown. Facsimile signatures are not accepted.</p>	
Pitcairn	See Pacific Islands		

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Poland	Not applicable for intra-EU trade. Shipments direct from a non-EU country are subject to EU import regulations, eg chemicals, ceramics and foodstuffs, and may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Poland. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments but it must quote the VAT Registration number of both the supplier and recipient. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Portugal	Not applicable for intra-EU trade or for EU goods going to the Azores or Madeira. Shipments direct from a non-EU country subject to EU import regulations, eg textiles, clothing and toys, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Portugal. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments. Commercial invoices must show the customer's VAT registration number. Invoices are required when supplying goods from the EU to the Azores or Madeira but no special format required. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Qatar	See details in the Arabic Country Guide		
Republic of Nauru	See Pacific Islands		

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Romania	Not applicable for intra-EU trade. Shipments direct from a non-EU country subject to EU import regulations, eg chemicals, ceramics and foodstuffs, may require documentary proof of origin, this should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Romania. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Réunion	See French Overseas Territories		
Russia	Certificates of Origin are no longer mandatory for EU shipments into Russia but a statement of origin must be clear on the invoice. A Certificate of Origin may still be specifically requested in the contract or under the terms of a Letter of Credit.	Invoices to be issued in two signed originals. Invoices must include a full and accurate description of goods (including the exact composition of the goods, if they are textiles or chemicals), the first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, methods of payment, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, and the full addresses of all parties concerned. It is important to check the individual contract, which may stipulate other details required on the invoice. It may ask for a Russian translation of the document. Wherever possible, as well as originally signing the form add your company's seal to the original invoice.	As of 15th February 2015 GOST R certification will no longer be accepted by customs officials within the Customs Union nations of Russia, Kazakhstan, Belarus and Armenia. Thereafter they will require a CU Certificate as proof of conformity to new Customs Union import and technical regulations. CU certificates will be used in the same capacity as GOST R certificates and can be provided for a period of 1 or 3 years. As well as product tariff codes and details, they will also incorporate the name of the Customs Union importer. These are obtained, following inspection, from: SGS United Kingdom Ltd, BIVAC Bureau Veritas, and Intertek Testing Services. To check if your products are compliant please email <a href="mailto:gost@trudos.co.uk">gost@trudos.co.uk</a> The Certificate of Conformity, once issued, normally travels with the goods and is presented to Customs at the point of entry. It should be available on demand by the authorities as evidence of certification. If the Certificate of Conformity is not available the goods can be impounded or confiscated after two months.

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Country	Certificate of Origin	Commercial Invoice	Other Documents
Rwanda	Certificates of Origin are no longer mandatory for EU shipments into Rwanda except for foodstuffs and textiles, but a statement of origin must be clear on the invoice. Note: a CoFo may still be specifically requested in the contract or under the terms of a Letter of Credit.	Invoices to be issued in two signed originals and two copies. Invoices must include a full and accurate description of goods, first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance (packing, bank charges, local cartage, etc must be specified separately), the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer and the full addresses of all parties concerned (ultimate, as well as intermediate, consignees should be stated).	There is currently no PSI requirement but the rules concerning PSI change frequently and exporters are advised to check the current requirements with either their customer, the PSI company that held the previous contract (Intertek International Ltd). The preferential trade agreement between the European Community and the African, Caribbean and Pacific states ended in December 2007. Most of the signatory countries, including Rwanda, concluded negotiations to replace this trading arrangement with the Economic Partnership Agreement.
Samoa	Certificates of Origin are no longer mandatory for EU shipments into Samoa, but a statement of origin must be clear on the invoice.	Invoices to be issued in one original and two copies all originally signed. Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods); first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin and the full addresses of all parties concerned. Note: It is a legal requirement to show the full transaction price of the sale on the Commercial Invoice at export. Samoa has been subject to the undervaluing of goods at import and the Customs Authorities are taking a strong line in combating this fraud.	
Sao Tome & Principe	Required only if specified in contract or under letter of credit terms. If requested, you should complete an EC Certificate of Origin.	Invoices to be issued in four copies, originally signed (or as instructed under the letter of credit). Invoices must include a full and accurate description of goods, first four digits of the commodity code (HS Code), transport details (including shipping marks), weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the letter of credit number and payment terms, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin and the full addresses of all parties concerned.	
Saudi Arabia	See details in the Arabic Country Guide		



## Country Guide

Country	Certificate of Origin	Commercial Invoice	Other Documents
Senegal	An EC Certificate of Origin is required for all imports.	<p>Invoices to be issued in two copies, originally signed. Invoices must include a full and accurate description of goods (if textiles or chemicals including the exact composition of the goods), first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer and the full addresses of all parties concerned. Also ensure the following declaration is on the invoice:</p> <p>Nous certifions que les marchandises dénommées dans cette facture sont de fabrication et d'origine de ... et que les prix indiqués ci-dessous s'accordent avec les prix courants d'exportation.</p> <p>We hereby certify that the goods to which this invoice relates were manufactured and originate in ... and that the value stated is correct and in accordance with current export market prices.</p> <p>To be signed by a director, secretary, partner, etc. You may be required to translate the invoice and other documents into French.</p>	<p>Pre-shipment inspection is required for all orders over XOF 3 million FOB but most goods on FCL shipments with a value below XOF 3 million are still subject to the Import Verification Programme (Programme de Verification des Importations (PVI) also known as the Preliminary Import Declaration). The inspection is to verify the price, customs valuation, classification, quality and quantity of the goods. Importers pay the Government a fee of 1% of the dutiable (CIF) value of each import consignment. A clean report of findings attesting satisfaction relating to items inspected can be obtained from Cotecna International. The clean report of findings is required by customs upon arrival, while the exporter will receive a security label affixed to the seller's commercial invoice. A Non-Negotiable Report of Findings (NNRF) is issued if the goods do not conform. A list of exempt goods exists may be obtained from Cotecna.</p>
Serbia	Required only if goods requested	<p>Invoices to be issued in two originals bearing original signatures. Invoices must include a full and accurate description of goods, transport details, name and address of the agent who will do the import entry, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer, including phone and fax numbers and e-mail address, and the full addresses of all parties concerned.</p>	<p>Exporters may issue the EUR1 Form to accompany the goods if the goods qualify under the preferential trade agreement between the EU and Serbia. This will mean the goods will receive a preferential rate of duty at import.</p>

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Seychelles Islands	Certificates of Origin are no longer mandatory for EU shipments into the Seychelles but the invoice must have a specific origin statement signed by the exporter. A CofO may still be specifically requested in the contract or under the terms of a Letter of Credit. If requested, the EU Certificate of Origin format is acceptable.	<p>A normal style commercial invoice is required (three copies), signed by the shipper (facsimile signatures are not accepted) declaring that the details on the invoice are true and correct. Information to be declared on the invoice includes: full details of all parties involved and final destination if this is different from the address shown; country of origin of the goods (very important); transport details; shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP) used; method of payment; packing details including net and gross weights and the container number if full container shipment being sent; detailed descriptions of goods, including quantity; unit prices, full amount including freight and insurance costs (when applicable).</p> <p>The invoice should also contain a signed clause confirming that the invoice details are true and correct and that no arrangement has been entered into affecting the price of the goods between the exporter and purchaser by way of discount, rebate, compensation, or in any manner other than what is shown on the invoice.</p> <p>If the goods being shipped are eligible for preferential import duty rates then you should provide a combined Certificate of Value and Origin (C/VO) instead of the normal style invoice. (Combined Certificate of Value and Origin Form No. 744A or No. 529 A4 size, one-sided only, on the back of which invoices are printed).</p>	As part of the ACP preference agreement (African, Caribbean and Pacific States) exporters may be requested to provide an EUR1 form — normally this is only applicable when goods being shipped are to be processed and returned to the EU.

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Sierra Leone	A specific document known as a Combined Certificate of Value and of Origin (CCVO) is required for Sierra Leone. As well as certifying the origin of the goods to be imported it also contains full details of the transaction and all the necessary information for the assessment of the dutiable value of a shipment. It is to be completed by the exporter in English and must be submitted in a minimum of six originally signed copies. Both the Certificate of Value and Certificate of Origin sections of the form must be signed by the exporter, a witness and duly certified by the Chamber of Commerce in the exporting country. The back of the form contains the full invoice details although a commercial invoice is also required. Information must be given as to whether or not the exporting and importing companies are associated firms.	Invoices to be issued in four signed originals. Invoices must include a full and accurate description of the goods, first six digits of the commodity code (HS Code), transport details, weights and dimensions, value and currency of the supply including separate indication of additional costs such as freight and insurance, the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP), country of origin, name and address of the manufacturer, and the full addresses of all parties concerned. A Combined Certificate of Value and Origin (CCVO/C16) is also required certifying the origin of the goods to be imported and also containing the details of the transaction. See Certificates of Origin above for full details. Facsimile signatures are accepted on copies only. Rubber stamps must not be used. Note: Regulations require that invoices must bear the exporter's letterhead at the top and a seal or stamp against the signature at the bottom. As a concession, where exporters send only occasional shipments, this rule will be relaxed if the invoice/CCVO is accompanied by a commercial invoice bearing the exporter's letterhead and the signed declaration, shown in full below. "We hereby declare that this commercial invoice is in support of the attached certified invoice No...and that the particulars shown on the certified invoices are true and correct in every detail."	Pre-shipment inspection has been removed for Sierra Leone. A temporary destination inspection system was put in place but this too has been removed so there is no current requirement. We recommend checking prior to export with Intertek International Ltd.
Singapore	Certificates of Origin are no longer mandatory for EU shipments into Singapore, but a statement of origin must be clear on the invoice.	Invoices to be issued in two originals and one copy originally signed. Invoices must include a full and accurate description of goods; first six digits of the commodity code (HS Code); transport details; weights and dimensions; value and currency of the supply including separate indication of additional costs such as freight and insurance; and also detailing any discounts or rebates; the shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP); country of origin and the full addresses of all parties concerned.	In September 2013, the EU and Singapore concluded a Free Trade Agreement (FTA). Exporters may issue the EUR1 Form to accompany the goods if the goods qualify under the preferential trade agreement under this FTA. This will mean the goods will receive a preferential rate of duty at import.

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Slovak Republic	Not applicable for intra-EU trade. Shipments direct from a non-EU country are subject to EU import regulations, eg chemicals, ceramics and foodstuffs, may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Slovakia. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments but it must quote the VAT Registration number of both the supplier and recipient. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Slovenia	Not applicable for intra-EU trade. Shipments direct from a non-EU country are subject to EU import regulations, eg chemicals, ceramics and foodstuffs, and may require documentary proof of origin. This should be checked against the commodity code (HS Code).	Although most goods can circulate within the EU without documentation, it is still advisable to send normal commercial documentation with despatches to Slovenia. For intra-EU trade there is no requirement for the commercial invoice to accompany consignments but it must quote the VAT Registration number of both the supplier and recipient. It is advisable that the Incoterms® 2010 rule, eg FCA, CIP, DAP, is shown on the shipping paperwork to assist the understanding of contractual obligations, Intrastat reporting requirements and identifying the responsibility for paying transport costs.	No Customs documents are required for intra-EU supplies as long as the goods are in free circulation. In special circumstances (eg goods not in free circulation, under CAP or excise control) declarations under the New Computerised Transit System (NCTS) or the Excise Management Control System (EMCS) may be required for intra-EU trade.
Solomon Islands	See Pacific Islands		
Somalia	See details in the Arabic Country Guide		