

tomatoes, other produce and some steel products. Offsetting compensatory taxes are levied on imports selling below the reference price.

Canadian trade offices located in EEC countries routinely take these regulations into account when responding to marketing enquiries from Canadian exporters.

Exporters to the Community should be prepared to comply with specific instructions received from agents or importers as some so-called "non-tariff barriers" may be temporary or imposed only during specified periods of the year.

## Documentation

There is no prescribed form of customs invoice required to clear Canadian goods through customs in the various member states of the EEC. Generally all that is required is the exporter's normal commercial invoice and the usual shipping documents covering the exported goods. The following notes may be helpful.

**Commercial Invoice.** Normally two copies of the commercial invoice giving full particulars necessary to establish the c.i.f. value are sufficient. Although no special form or contents are prescribed for the commercial invoice, it is advisable to include the following:

- date and place of shipment;
- markings of the packages and their numerical order;
- exact description of the goods (e.g., customary commercial description according to kind, quantity, grade, weight — gross and net, preferably in metric units), with special emphasis on factors that may affect value;
- agreed-upon price of goods, including unit cost and total cost f.o.b. factory plus shipping, insurance and other charges;
- delivery and payment terms; and
- the signature of a responsible official of the shipper's firm.

Chamber of Commerce certification and consular legalization are not usually required.

Throughout Europe, INCOTERMS, as established by the International Chamber of Commerce, are used to avoid misunderstandings over the responsibilities of the buyer and seller. Canadian exporters would be well-advised to follow