

PACKING LIST

Although not required, a packing list is useful in expediting customs clearance at the port of entry. Such a list should describe, in detail, the contents of each case or container included in the shipment giving the net and gross weights, together with the C.I.F. value of each commodity. As an additional note, wherever possible, the required documentation should be forwarded separately to the consignee prior to the departure of the goods for submission to Customs with the entry documents. Enclosing them in the package being shipped will cause delay. In addition, whenever possible, designations and descriptions on documents should be in terms of the Common Customs Tariffs or the national tariffs of the country of destination, and when feasible, in the language of the member state to which the goods are consigned. With the exception of France (which requires French documentation only), English or French documents are acceptable throughout the Community. English documentation is acceptable for Spanish customs.

CUSTOMS AND STORAGE

Customs and storage facilities are adequate throughout Spain. These facilities are usually secure and strongly controlled. Companies, under certain conditions, may be authorized to establish customs clearance on their own premises, with the advantage that the imported goods can remain in the storage facilities, for a limited period of time, without giving rise to any liability to customs duties.

VALUE-ADDED TAX

The Spanish government has decided to apply its "super-reduced" V.A.T. rate at 3 percent. The new rate came into effect on January 1, 1993, and applies to basic foodstuffs. The new standard rate of 15 percent (applicable since August 1992) will now also apply to all goods and services previously subject to the top 28 percent rate, which was abolished from January 1, 1993. Canadian seafood exporters should check with Spanish importers of their products to ensure that the appropriate V.A.T. rate is understood before shipments are transported.