

## Invoice

Although acceptable, U.S. Customs Special Invoice Form 5515 is no longer required. Instead, shipments should be accompanied at entry by a signed commercial invoice containing the necessary particulars (i.e., basically those that were previously required on U.S. Special Invoice Form 5515).

While only one copy is required by U.S. Customs, it is usual to forward three: one for the use of U.S. Customs when the goods are examined, one to accompany the entry and one for the U.S. custom house broker's file. District directors of U.S. Customs are authorized to waive production of a properly completed commercial invoice if satisfied that the importer, because of conditions beyond his control, cannot furnish a complete and accurate invoice; or that the examination of merchandise, final determination of duties and collection of statistics can properly be made without the production of such an invoice. In these cases, the importer must file the following documents:

- 1) any invoice or invoices received from the seller or shipper;
- 2) a statement pointing out in exact detail any inaccuracies, omissions or other defects in such invoice or invoices;
- 3) a properly executed pro forma invoice;
- 4) any other information required for classification or appraisement or for statistical purposes.

Special information with respect to certain classes of goods is sometimes required when the commercial invoice does not give sufficient information to permit classification and appraisal.

## Packing List

U.S. Customs authorities require three copies of a detailed packing list. This should indicate what is in each box, barrel or package in the shipment. If the shipment is uniformly packed, this can be stated on the invoice indicating how many items are in each container.

## Entry at Customs

Goods may be entered for consumption or entered for warehouse at the port of arrival in the United States,