

commercial invoice and the usual shipping documents covering the exported goods. As of July 1, 1993, all third country imports from countries outside the EEC will require a health certificate.

### **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 of contents are prescribed, it is advisable to include the following: 1) date and place of shipment; 2) markings of the packages and their numerical order; 3) exact description of the goods (e.g. customary commercial description according to kind, quantity, grade, weight [gross and net] in metric units, with special emphasis on factors that may affect value; 4) agreed upon price of the goods, including unit cost and total cost F.O.B factory, plus shipping, insurance and other charges; 5) delivery and payment terms; and, 6) the signature of a responsible official from the shippers' 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. First-time Canadian fish and seafood exporters would be well-advised to follow the definitions and procedures specified in the publications *INCOTERMS* and *Guide to INCOTERMS* available from the **ICC Service S.A.R.L.** located at 1080 Beaver Hall Hill, Suite 1730, Montreal, Quebec, H2Z 1T2, tel:(514) 866-4334. In addition, the major Canadian banks can provide information pertaining to this topic.

### **BILL OF LADING**

There are no regulations specifying the form or number of bills of lading required for any particular shipment entering the United Kingdom. A bill of lading customarily shows: 1) name of the shipper; 2) name and address of the consignee; 3) port of destination; 4) description of the goods; 5) listing of the freight and other charges; 6) number of bills of lading in the complete set; 7) date and signature of the carriers' official, acknowledging receipt on board of the goods for shipment. This information should correspond with that shown on the invoices and packages. Bills of lading direct of "to order" are accepted. For air cargo shipments, the "way-bill" replaces the bill of lading.

### **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.

### **VALUE-ADDED TAX**

Generally, value-added tax (VAT) is payable on goods imported into the United Kingdom irrespective of their origin. An import VAT of 17.5% is charged on the value which includes customs duty and any other import charges payable and must also include all costs associated with transporting the goods across any part of the customs territory of the Community before they reach the United Kingdom.