

Commercial Invoices. Commercial invoices are required, in duplicate, with an accurate and specific description of the merchandise. The f.o.b. value is to be shown with an itemized list of shipping expenses. No consular visa is needed. Invoices must be made out in the currency of the country of consignment of the goods.

The invoice must include, where applicable, the statement: "We declare that the goods described in this invoice are of Canadian origin." This statement must be certified correct and stamped by a responsible official of the nearest Canadian board of trade or chamber of commerce, or in substitution of this, by the respective customs or port authority.

When a Canadian product contains components not of Canadian origin, the invoice must contain a special reference to the percentage of non-Canadian content. This statement must be certified correct by the nearest Portuguese consul.

Bills of Lading. There should be two original bills of lading and two non-negotiable copies. The originals, each accompanied by a non-negotiable copy, should be forwarded by separate mail.

"To Order" bills of lading are acceptable, providing they bear the shipper's endorsement.

The marks indicated on the bills of lading should correspond with the marks on the cases and those shown on the invoice. No consular visa is needed.

Care should be taken to specify the correct weight of the goods on the bill of lading, as any error discovered by customs authorities is punishable by a fine.

Certificate of Origin. When the Canadian content exceeds 50 per cent of the value, the statement on the invoice, properly certified, is the only requirement, provided the shipment is made direct from Canada to Portugal.

Merchandise is considered as being sent direct when the transport is made by ship from Canada to Portugal under a through bill of lading even though trans-shipment may occur in a third country. When a shipment is made partly by rail through a port outside Canada, the shipment is not considered to be direct.

Re-exported goods require a certificate of origin. The certificate of origin may be obtained from the Portuguese consul in the country of re-export. When the merchandise is not