

and one is for the customs house broker's files.

The commercial invoice requires such information as:

1. U.S. A. port of entry through which the merchandise is to be entered;
2. invoice numbers and date, place of shipment, and identifying the seller, purchaser, shipper and consignee;
3. the terms of sale, payment and discount;
4. a detailed description of the merchandise, including the quantities of each item packed, together with the marks and numbers of the packages;
5. the purchase price of each item and specification of the currency of settlement (e.g., - U.S.\$);
6. if the merchandise is shipped otherwise than as a result of a purchase or an agreement to purchase, the value for each item, in the currency in which identical purchase transactions are usually made, or, in the absence of such value the settlement price that would have been received for such merchandise if sold in the ordinary course of trade and in the usual wholesale quantities in Canada;
7. all charges upon the merchandise itemized by name and amount including freight, insurance, commission, license fees, royalties, cases, containers, coverings and cost of packing. (Where such charges are not itemized on the invoices originally prepared, [e.g., a single all-inclusive landed price] they should be shown on an attachment to the invoice);
8. all rebates, drawbacks and bounties, (separately itemized) allowed upon the exportation of the merchandise;
9. the country of origin of the merchandise;
10. all goods or services furnished for the production of the merchandise (e.g., assists such as dies, moulds, tools, engineering work) not included in the invoice price; and,
11. name of responsible individual. (Each invoice of imported merchandise should identify by name a responsible employee of the exporter who has knowledge, or who can readily obtain knowledge, of the transaction.)

District directors of U.S. Customs are authorized to waive the presentation of 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 such an invoice. In these cases, the importer must file the following documents:

1. any invoice(s) received from the seller or shipper;