

ward 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. customhouse broker's file. District directors of U.S. Customs are authorized to waive production of special and commercial invoices if satisfied that the importer, because of conditions beyond his control, cannot furnish a complete and accurate invoice; or that by examination of the 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 appraisal or for statistical purposes.

Special information with respect to certain classes of goods is sometimes required when either the customs or 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 along with an indication of how many items are in each container.

Payment of Duties

There is no provision for prepayment of duties in Canada before exportation to the United States, but it is feasible for the Canadian exporter to arrange for payment by a U.S. customhouse broker or other agent and thus be able to offer his goods to U.S. buyers at a duty-paid price.

Liability for payment of duty usually becomes fixed at the time an entry for consumption or for warehouse is filed with U.S. Customs. The liability is fixed, but not the amount of duty, which is estimated only at the time of the original entry. When the entry is liquid-