the definitions and procedures specified in the publications *INCOTERMS* and *Guide to INCOTERMS* available from:

ICC Service S.A.R.L. 38 cours Albert 1^{er} 75008 Paris, France Tel: 2618597 Telex: 650770

or from Canadian offices located at:

1080 Beaver Hall Hill Suite 1730 Montreal, Quebec Canada H2Z 1T2 Tel: (514) 866-4334

Certificate of Origin. Except for textile and clothing products, a certificate of origin is not usually required for imports from Canada. An importer may, however, request a certificate from "in-quota" imports of certain goods such as wines, textiles, etc. Copies should be provided on the general form sold by commercial printers. Certificates of origin, when required, usually must be certified by a recognized chamber of commerce, board of trade or similar organization.

Bill of Lading. There are no regulations specifying the form or number of bills of lading required for any particular shipment. A bill of lading customarily shows:

- · the name of the shipper;
- the name and address of the consignee;
- · port of destination;
- description of goods;
- listing of the freight and other charges;
- · number of bills of lading in the complete set; and
- the date and signature of the carrier's 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. On 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