

toms invoice form 5515 and a commercial invoice. However, copies of the commercial invoice are sufficient for shipments with an aggregate value not exceeding \$500, duty-free shipments or shipments of articles subject to specific rates of duty.

Completion of Form 5515

U.S. Customs forms 5515 are available free of charge from U.S. consular offices in Canada, or can be obtained from commercial stationers. While only one copy is required by U.S. Customs, it is usual to forward 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 the examination of merchandise, final determination of duties and collection of statistics can properly be made without the production of such an invoice. In such 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. The list should indicate what is in each box, barrel or package in the shipment. If the shipment is uniformly packed, that can be stated on the invoice, along with an indication of how many items are in each container.