

If a specific price is agreed upon during which the price is not to change without notice.

precise period of time, it is very important that price is not to change

A sample copy of a *pro-forma* invoice is shown in Figure 10.1.

Figure 10.1 Sample <i>pro-forma</i> invoice		
PRO-FORMA INVOICE		
Sold to:		Date:
Shipment period:	From:	To:
Terms of sale:	Terms of payment:	Currency:
Quantity	Description	Unit price
	HS classification number:	
Marks and numbers:	Documentation:	Weight: Net:
Seller: (signature)		Gross:
Date:		
<p>Source: Services Industries and Transportation Division, International Business Programs Bureau, Department of Foreign Affairs and International Trade, <i>Export Documentation and Foreign Collections</i> (Ottawa: Department of Foreign Affairs and International Trade, 1995), Exhibit 1.</p>		

10.2.2 Commercial invoice

A commercial invoice is a document created by the seller. It is an official document that is used to indicate, among other things, the name and address of both the buyer and seller, the product(s) being shipped, and their value for Customs, insurance or other purposes. The elements described in the previous section, as being part of the *pro-forma* invoice, also apply to the commercial invoice. The latter is, for all intents and purposes, a final invoice and a sales contract.

A commercial invoice is therefore the actual bill of sale provided by the vendor to the purchaser. In the case of shipments into Canada of goods with a total value of \$1600 or less, the commercial invoice can possibly be used to clear the goods in place of the usual Canada Customs invoice (CCI). Canada Customs specifies that the vendor or exporter (the person or company that sold the goods) should provide a sales receipt or invoice that describes the goods in detail and shows the purchase price.

The vendor or exporter should also provide a certificate of origin so the goods may qualify for lower duty rates, such as those outlined in NAFTA or in the Canada-Israel Free Trade Agreement (CIFTA).

In some cases, a commercial invoice may accompany Customs documentation to substantiate the sale and the price charged by the exporter to the importer. The importer should ensure that the commercial invoice accompanies the goods for the broker to use at the time the goods clear Customs. A sample copy of a commercial invoice is shown in Figure 10.2.

Figure 10.2 Sample commercial invoice

COMMERCIAL INVOICE			
Sold to:		Invoice no.:	
Ship to:		Date:	
Shipment on: (date)		Via: (air, rail, marine)	
From: (place of origin)		To: (place of destination)	
Terms of payment:		Terms of sale:	
Quantity	Description	Unit price	Total
	HS classification number:		
Documentation:		Marks and numbers:	Weight: Gross: Net:
Seller: (signature)			
<p>Source: Services Industries and Transportation Division, International Business Programs Bureau, Department of Foreign Affairs and International Trade, Export Documentation and Foreign Collections (Ottawa: Department of Foreign Affairs and International Trade, 1995), Exhibit 2.</p>			

Form 9.13
PACKING LIST

Address
City, State USA

Company

Phone:
Fax:

Date Issued: <u>20YY-02-09</u>		<u>Additional Information:</u>	
Sold To: _____ _____ _____		Packing List No. Purchase Order No.: _____	
Ship To: _____ _____ _____		Ship Date from Factory: _____	
		Trade Term: <u>INCOTERMS 2000</u> Terms of Payment: _____	
Unit No.	Quantity	Description/HTS Number	Country of Origin:

PACKING DETAILS:

Dimensions: "X "X " = CUFT/ CBM Gross Weight: kg. (lb.)
Net Weight: kg. (lb.)

SHIPPING LABEL INDICATES FOLLOWING
MARKS AND NUMBERS:

MADE IN
P.O. NO.:

We hereby certify this Packing List true and correct. _____

OCEAN ... Bill of lading



SHIPPER / EXPORTEUR Mary Anne Jackson		11282 SDO # B/L #				
C/O CARGO SDI INTERNATIONAL (CANADA) INC. (As forwarding agent) 48 LINDSAY, MONTRÉAL (DORVAL) QUÉBEC, CANADA H9P 2T8 TEL.: (514) 636-6333 • FAX: (514) 636-5783 www.AirOceanTruck.com • E-mail: info@cargosdl.ca		60245 REF # AND Hyd				
CONSIGNEE Mary Anne Jackson La Floridita San Pedro, Ambergris Caye Belize, C.A.		POINT AND COUNTRY OF ORIGIN MONTRÉAL CANADA				
NOTIFY PARTY Ctc: Mary Anne Jackson Tel# 501-226-3323		THESE COMMODITIES LICENSED BY U.S. FOR ULTIMATE DESTINATIONDIVERSION CONTRARY TO U.S. LAW PROHIBITED				
AGENT AT DESTINATION: Caribbean Shipping	TEL: 501-27-7396 or 3015	<table border="1"> <tr> <td>AMOUNT OF INSURANCE MONTANT D'ASSURANCE</td> <td>DECLARED VALUE FOR CARRIAGE VALEUR DÉCLARÉE POUR TRANSPORT</td> </tr> <tr> <td>NIL</td> <td>NDV</td> </tr> </table>	AMOUNT OF INSURANCE MONTANT D'ASSURANCE	DECLARED VALUE FOR CARRIAGE VALEUR DÉCLARÉE POUR TRANSPORT	NIL	NDV
AMOUNT OF INSURANCE MONTANT D'ASSURANCE	DECLARED VALUE FOR CARRIAGE VALEUR DÉCLARÉE POUR TRANSPORT					
NIL	NDV					
EXPORTING CARRIER (VESSEL) Atlantis	PORT OF LOADING Miami, FL	"FREIGHT TO BE RELEASED UPON PRESENTATION OF THE CARGO SDI INTERNATIONAL (CANADA) INC. ORIGINAL BILL OF LADING." (unless otherwise instructed)				
SEA PORT OF DISCHARGE Belize City, Belize	ULTIMATE DESTINATION Belize					

PARTICULARS FURNISHED BY SHIPPER

MARKS AND NUMBERS	No. OF PKGS.	DESCRIPTION OF PACKAGES AND GOODS	GROSS WEIGHT	MEASUREMENT
As Addressed	2	Pallets S.T.C.: 18 Boxes of Used personal Effects and household items	906 Lbs 412 Kgs	114.01 3.23 Cbm

ORIGINAL
CARGO SDI

"Freight Prepaid"
 Good packed by shipper
"Carrier's liability is limited to loss only"
 "UNRATED RECEIVED FOR SHIPMENT B/L"

Carrier's and/or vessel's responsibility and/or liability ceases at end of ship's tackle at port of discharge

SHORT FORM BILL OF LADING LIABILITY

In accepting this Bill of Lading the Shipper expressly accepts and agrees to all its terms, conditions and exceptions, whether printed, stamped or written, or otherwise incorporated, either on the front or on the back.

IN WITNESS WHEREOF the Carrier or his Agents have signed for the Master THREE (3) Bills of Lading, all of this tenor and date. One Bill of Lading duly endorsed to be given up in exchange for the goods or for a delivery order for same upon which the others shall stand void.

As used herein, the term "Carrier" means any and all carriers whether on land or sea, in whose modes of conveyance the goods described on the face hereof are carried.

If this Bill of Lading evidences a contract for the carriage of goods by sea to or from ports of the United States, in foreign trade, or provides for routing within the United States, it shall have effect subject to the provisions of the U.S. Carriage of Goods by Sea Act of 1936, and other applicable statutes may apply to the transportation contract of any one or more of the carriers involved.

If this Bill of Lading evidences a contract for the carriage of goods by sea or by surface transportation to, from or through countries other than the United States, it shall have effect subject to the provisions of the applicable Acts, statutes or regulations of such countries, to the extent that any such Acts, statutes or regulations may apply to the transportation contract of any one or more of the carriers involved. Alternate carriers may be used without notice. It is agreed that there is no fixed time for delivery. The shipper is informed and aware that other carrier(s) are involved and the shipper agrees to all of the above.

for the Master by _____
DATE July 10th, 2002

WEIGHT	CUBIC	RATE	CHARGES

PREPAID

PREPAID FROM ORIGIN TO DESTINATION PORT. ALL DESTINATION CHARGES OF ANY KIND ARE TO THE ACCOUNT OF THE CONSIGNEE OR THEIR AGENT. THE CONSIGNEE IS FULLY RESPONSIBLE FOR ALL CUSTOMS REGULATIONS AND CHARGES IN THE COUNTRY OF DESTINATION.

OCEAN ... Bill of lading



SHIPPER / EXPORTEUR Mary Anne Jackson

C/O CARGO SDI INTERNATIONAL (CANADA) INC. (As forwarding agent)
48 LINDSAY, MONTRÉAL (DORVAL) QUÉBEC, CANADA H9P 2T8
TEL.: (514) 636-6333 • FAX: (514) 636-5783
www.AirOceanTruck.com • E-mail: info@cargosdi.ca

CONSIGNEE
Mary Anne Jackson
La Floridita
San Pedro, Ambergis Caye
Belize, C.A.

NOTIFY PARTY
Ctc: Mary Anne Jackson
Tel# 501-226-3323

AGENT AT DESTINATION:
Caribbean Shipping 501-27-7396 or 3015

EXPORTING CARRIER (VESSEL) Atlantis
SEA PORT OF DISCHARGE Belize City, Belize

PORT OF LOADING Miami, Fl
ULTIMATE DESTINATION Belize

11282
SDO # .B/L # _____

REF # 60245 AND Hyd

POINT AND COUNTRY OF ORIGIN
MONTRÉAL CANADA

THESE COMMODITIES LICENSED BY U.S. FOR ULTIMATE DESTINATION
.....DIVERSION CONTRARY TO U.S. LAW PROHIBITED

AMOUNT OF INSURANCE MONTANT D'ASSURANCE	DECLARED VALUE FOR CARRIAGE VALEUR DÉCLARÉE POUR TRANSPORT
NIL	NDV

"FREIGHT TO BE RELEASED UPON PRESENTATION OF THE CARGO SDI INTERNATIONAL (CANADA) INC. ORIGINAL BILL OF LADING."
(unless otherwise instructed)

PARTICULARS FURNISHED BY SHIPPER

MARKS AND NUMBERS	No. OF PKGS.	DESCRIPTION OF PACKAGES AND GOODS	GROSS WEIGHT	MEASUREMENT
As Addressed Mary Anne Jackson Belize SDO#11282	2	Pallets S.T.C., 18 Boxes of Used personal Effects and household items " Freight Prepaid" Good packed by shipper "Carrier's liability is limited to loss only" "UNRATED RECEIVED FOR SHIPMENT B/L"	906 Lbs 412 Kgs	114.01 3.23 Cbm

NON-NEGOTIABLE CARGO SDI

"Carrier's and/or vessel's responsibility and/or liability ceases at end of ship's tackle at port of discharge"

SHORT FORM BILL OF LADING LIABILITY

In accepting this Bill of Lading the Shipper expressly accepts and agrees to all its terms, conditions and exceptions, whether printed, stamped or written, or otherwise incorporated, either on the front or on the back.

IN WITNESS WHEREOF the Carrier or his Agents have signed for the Master THREE (3) Bills of Lading; all of this tenor and date. One Bill of Lading duly endorsed to be given up in exchange for the goods or for a delivery order for same upon which the others shall stand void.

As used herein, the term "Carrier" means any and all carriers whether on land or sea on whose modes of conveyance the goods described on the face hereof are carried.

If this Bill of Lading evidences a contract for the carriage of goods by sea to or from ports of the United States, in foreign trade, or provides for routing within the United States, it shall have effect subject to the provisions of the U.S. Carriage of Goods by Sea Act of 1936, and other applicable statutes may apply to the transportation contract of any one or more of the carriers involved.

If this Bill of Lading evidences a contract for the carriage of goods by sea or by surface transportation to, from or through countries other than the United States, it shall have effect subject to the provisions of the applicable Acts, statutes or regulations of such countries, to the extent that any such Acts, statutes or regulations may apply to the transportation contract of any one or more of the carriers involved. Alternate carriers may be used without notice. It is agreed that there is no fixed time for delivery. The shipper is informed and aware that other carrier(s) are involved. The shipper agrees to all of the above.

For the Master by _____

DATE July 10th, 2002

WEIGHT	CUBIC	RATE	CHARGES
BUNKER			

PREPAID
PREPAID FROM ORIGIN TO DESTINATION PORT.
ALL DESTINATION CHARGES OF ANY KIND ARE TO THE ACCOUNT OF THE CONSIGNEE OR THEIR AGENT. THE CONSIGNEE IS FULLY RESPONSIBLE FOR ALL CUSTOMS REGULATIONS AND CHARGES IN THE COUNTRY OF DESTINATION.

Sample Letter of Credit

Eastminster Bank

Irrevocable Documentary Credit

Eastminster Bank
174 Threadneedle Street,
London W1 UK

Date of Issue
October 23, 2005
No. 472956

Beneficiary
Global American Exports Inc
1440 Palm Boulevard
Los Angeles California USA

Applicant
British Imports Ltd
4402 Alderney Lane
London W1 UK

Advising Bank
Bank of Western America
2390 Grove Road
Los Angeles California
USA

Amount
US\$ 145,000
ONE HUNDRED AND
FORTY FIVE THOUSAND
UNITED STATES DOLLARS

Credit Available by:
Payment

Expiry Date
December 18, 2005

Dear Sir or Madam:

We hereby issue in your favour this documentary credit available by your draft at sight drawn on Eastminster Bank, London, England, accompanied by the following documents:

1. Signed commercial invoice in triplicate
2. Full set (3 of 3) clean on board ocean bills of lading made to order of Eastminster Bank, marked "freight prepaid" and "notify the applicant," dated no later than November 21, 2005
3. Certificate of origin
4. Packing list
5. Insurance certificate covering all risks and war

Covering

900 units propane "Bar-B-Q" cookers at US\$150 per set CIF LONDON

SHIP FROM ANY US PORT—PARTIAL SHIPMENTS NOT PERMITTED—TRANSHIPMENT NOT PERMITTED

Special Instructions: Documents must be presented within 10 days of bill of lading date but within validity of credit. All banking charges outside England are for the beneficiary's account. All documents must show Documentary Credit No. 472956. All drafts must be marked "Drawn under Eastminster Bank Credit No. 472956 dated October 23, 2005"

Authorized Signature

Margaret Bentley

D/C Manager

EXCEPT AS OTHERWISE EXPRESSLY STATED, THIS CREDIT IS SUBJECT TO UNIFORM CUSTOMS AND PRACTICE FOR DOCUMENTARY CREDITS (1993 REVISION) INTERNATIONAL CHAMBER OF COMMERCE PUBLICATION NO. 500



Standard Certificate of Insurance

London

This is to certify that the Insured, named below is insured as described below.

*** This form must be completed and signed by your insurer or insurance broker.***

Note: 1. Proof of liability insurance will be accepted on this form only (with no amendments).
2. Insurance company must be licensed to operate in Canada.

Named Insured	Telephone no (including area code)
	()
Insured's address (street name, city, province and postal code)	Fax no
	()

Type of insurance	Insurance company (full legal name)	Policy number	Effective date			Expiry date			Limits of liability (bodily injury & property damage - inclusive)
			Year	Month	Day	Year	Month	Day	
Commercial General Liability									\$
<input type="checkbox"/> Umbrella									\$
<input type="checkbox"/> Excess									\$
<input type="checkbox"/> Other (Explain)									\$

Commercial General Liability: Occurrence Basis, Including Personal Injury, Property Damage, Broad Form Property Damage, Contractual Liability, Non-Owned Automobile Liability, Owner's and Contractor's Protective Coverage, Products - Completed Operations, Contingent Employers Liability, Cross Liability Clause and Severability of Interest Clause.

Tenant's Legal Liability: NO or YES. . . (Limit) \$ _____

Liquor Liability: NO or YES

THE CORPORATION OF THE CITY OF LONDON, the London Convention Centre, Covent Garden Market Corporation, Museum London o/b London Regional Art & Historical Museums, London Public Library Board, Middlesex-London Health Unit, London Police Service and London Middlesex Housing Corporation have been added as an additional Insured but only with respect to their interest in the operations of the Named Insured.

Motor vehicle liability									\$
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Motor Vehicle Liability - must cover all vehicles owned, or operated by, or on behalf of the insured.

This is to certify that the Policies of Insurance as described above have been issued by the undersigned to the Insured named above and are in force at this time.

If cancelled or changed in any manner, that would affect the City of London or other scheduled additional Insured for any reason, so as to affect this certificate, thirty (30) days prior written notice by registered mail or facsimile transmission will be given by the insurer(s) to

The Corporation of the City of London
Attention: Risk Management Division
300 Dufferin Avenue, Room 1010
P O Box 5035
London, ON N6A 4L9
Fax: (519) 661-4631
eMail: bconte@london.ca

This certificate is executed and issued to the aforesaid Corporation of the City of London, the day and date herein written below.

Name of insurance company or broker (completing form)	Telephone number with area code
Address	()
	Fax number with area code
Name of authorized representative or official (Please print.)	()
	Signature of authorized representative or official
	Date (year, month, day)

FORM A - CERTIFICATE OF ORIGIN

1. Goods consigned from (Exporter's business name, address, country)			Reference No. GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A		
2. Goods consigned to (Consignee's name, address, country)			Issued in (country) See the instructions that follow.		
3. Means of transport and route (as far as known)			4. For official use		
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (See the instructions that follow.)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to (importing country) Place and date, signature of authorized signatory		



Canadian Food
Inspection Agency

Agence canadienne
d'inspection des aliments

HEAT TREATMENT CERTIFICATE
For countries other than EU

CERTIFICAT DE TRAITEMENT À LA CHALEUR
Pour les pays autres que le pays de l'UE

EXPORTER (name and address) EXPORTATEUR (nom et adresse)	IMPORT ENTRY REFERENCE RÉFÉRENCE D'ENTRÉE AUX DOUANES	CERTIFICATE NO/NO. DE CERTIFICAT
		DATE (of certification/de certification)
CONSIGNEE (name and address) DESTINATAIRE (nom et adresse)	BUYER CONTRACT NO. NO. DU CONTRAT DE L'ACHETEUR	LOT NO. / NO. DU LOT
		Facility Registration No/No. enregistrement de l'établissement CA-
SHIP'S NAME / NOM DU NAVIRE	COUNTRY OF ORIGIN / PAYS D'ORIGINE CANADA	Mill No/ No. de moulin
		COUNTRY OF DESTINATION PAYS DESTINATAIRE
PORT OF LOADING / LIEU DE CHARGEMENT	PORT OF EXIT / PORT DE DÉPART	PORT OF DESTINATION PORT DESTINATAIRE
Consolidated Treatment Certificate/ Certificat de Traitement regroupé <input type="checkbox"/>		Treatment Certificate no's/ No. Des Certificats de Traitement (if/si applicable)
DESCRIPTION OF CONSIGNMENT / DESCRIPTION DU CHARGEMENT		
<p>This document has been issued under the program officially approved by Canadian Food Inspection Agency, and the products covered by this document are subject to occasional pre-shipment inspection by that agency, without financial liability to it or its officers.</p> <p>The sawn wood in this shipment has been treated at a CFIA registered facility to achieve a minimum temperature of 56°C throughout the profile of the wood (including at its core) for a minimum of 30 minutes.</p>		
<p>Ce document a été délivré en vertu du programme officiellement approuvé par l'Agence canadienne d'inspection des aliments. Les produits indiqués sur ce document peuvent à l'occasion être inspectés par cet organisme avant l'expédition sans qu'aucune responsabilité financière ne soit imputée à l'organisme ou à ses agents.</p> <p>Le bois qui est visé par le présent certificat a été soumis qui leur permet d'atteindre une température minimale de 56°C pendant une durée ininterrompue d'au moins 30 minutes dans l'ensemble du bois (y compris le Cœur).</p>		

AUTHORIZED PERSON RESPONSIBLE FOR CERTIFICATION
PERSONNE AUTORISÉE RESPONSABLE DU CERTIFICAT

Print/ Imprimer

and / et

Signature

Date

EXPORTER'S STATEMENT OF ORIGIN

I certify that the goods described in this invoice or in the attached invoice No. _____ were produced in the beneficiary country of _____ and that at least _____ per cent of the ex-factory price of the goods originates in the beneficiary country/countries of _____.

Name and title

Corporation name and address

Telephone and fax numbers

CICA's Virtual Professional Library — February 2001

BELIZE CUSTOMS DECLARATION (IMPORT/EXPORT)



Form C100
Herbert Bradley
 No. 38142

CUSTOMS AND EXCISE

Chapter 49 Sec. 16, 21, and 42

1. Importer/Exporter (Name/Address) MARY ANNE JACKSON LA FLORIDITA SAN PEDRO AMBERGRIE		Code 1-0	5. Regime C4	6. Pages 2	7. Items 11	8. Tot. Pkgs. 2	Official Use BELIZE CUSTOMS	
2. Consignor/Consignee (Name/Address) MARY ANNE JACKSON CANADA			9. Port BE	10. Date Reported 22/7/02	11. Curr./Exch BSDZ, 0175		12. Transport Document BL48	
3. Declarant MR. HERBERT BRADLEY		Code D-011	12. Transport Document BL48		13. T.O.P. CBR		16. Means of Transport/Rotation ATLANTIA 162	
4. Consignee (Name/Address)			14. C.O.C. 0001	15. Container No. BC20-696642-7		19. Account Holder 011767		
			17. Mode 01	18. Nationality AG	21. Additional Information 011767 01.AUG 2002			

ITEM	22. Description of Goods	23. CPC	24. Commodity Code	25. COO/COD	26. Net Mass	27. Gross Mass	28. Supp. Qty 1	29. Agmt. Code	30. Customs Value	31. Licence No.	32. Type of Pkgs	33. No. of Pkgs
ITEM 1	USED MEN PANT - COTTON (10)	C400	6203.42000	CA	25.00	13 LB	1.5002		\$95.15		26	15
ITEM 2	USED MEN SHIRT - COTTON (16)	C400	6203.42000	CA	25.00	13 LB	1.5002		\$95.15		26	15
ITEM 3	USED LADIES-BLOUSE COTTON (18)	C400	6203.42000	CA	25.00	13 LB	1.5002		\$95.15		26	15
ITEM 4	USED LADIES DRESS COTTON (10)	C400	6203.42000	CA	25.00	13 LB	1.5002		\$95.15		26	15
ITEM 5	USED CHILDREN DRESS (24)	C400	6204.42000	CA	25.00	35 LB	2.002		\$190.29		26	14
ITEM 6	USED SEWING MACHINE WITH SUPPLY (1)	C400	8452.10000	CA	125.00	125 LB	1 CMT		\$314.95		26	1

37. I/We, hereby declare that all the particulars of this Declaration are true and that all accompanying documents refer to the goods as declared.
 Date 30-07-02
 Signature of the Importer/Exporter/Declarant _____

34. Other Charges				35. Total Taxes This Declaration			
Type	Code	\$	C	Type	Code	\$	C
				01	00	221.30	29
				01	00	156.78	29
				01	00	21.43	29

DECLARATION APPROVED AT _____
 COMPTROLLER OF CUSTOMS _____

36. Total 531.76 556.02

WARNING!! Any person who makes or causes to be made any false declaration in relation to this Customs document is liable to heavy penalties and/or imprisonment.