

## Commercial Invoice Must Haves

by Michelle Kelley - Tuesday, August 30, 2011

Most foreign exporters don't bat an eye when tasked with completing a commercial invoice. Some will tell you that they know their invoices well enough to fill them out in their sleep. Yet, an inaccurate or incomplete commercial invoice is one of the most common errors found during a U.S. Customs audit.

In order to avoid penalties and fines, importers need to ensure that their commercial invoices (or proforma invoice) meet all U.S. Customs requirements. By issuing purchase order instructions to their vendors, importers can ensure that invoice requirements are met.

A partial list of these requirements is provided below [\[1\]](#).

\*Required information may appear on the invoice or attached to it.

- Must be in English
- Manufacturer's name and address
- Foreign seller's name and address (if different from the manufacturer)
- U.S. buyer's name and address (buyer can be foreign)
- U.S. consignee's name and address (if different from the buyer)
- Adequate description of the merchandise (must be sufficient to classify the goods)
- Quantities in weights and measures [\[2\]](#)
- Breakdown of component materials such as value, weight, or other measurement if needed to classify or appraise the goods (i.e. 100% rayon, silicon metal with silicon content over 99.9%, etc.)
- Price paid or agreed to be paid in the currency of sale [\[3\]](#)
- All charges itemized by name and amount
- All discounts which have been or may be applied
- Country of origin/manufacture
- Name of responsible individual who prepared the invoice

Footnotes:

[\[1\]](#) For a complete list of requirements see *Code of Federal Regulations*, "Contents of invoices and general requirements," Title 19, Pt. 141.86, 2011; "Breakdown on component materials," Title 19, Pt. 141.87, 2011; "Computed value," Title 19, Pt. 141.88, 2011; "Additional information for certain classes of merchandise," Title 19, Pt. 141.89, 2011; and "Invoice requirements," Title 19, Pt. 142.6, 2011.

[\[2\]](#) Each invoice must state in adequate detail what merchandise is contained in each individual package.

[3] If shipped on consignment, price should indicate value as if goods were sold in normal trade.



<http://mohawkglobal.com/global-news/commercial-invoice-must-haves/>