

*Present Position.*

5. Copies of the two forms of invoice and certificate are attached (Appendices I and II), together with the relevant explanatory memorandum for the guidance of exporters using each. Where a certified statement by exporters is required for the purpose of levying duty in the various parts of the Empire one or other of these forms is now in use, except in the following cases :—

Canada.	Sudan.	British Honduras.
Aden.	Somaliland.	Gibraltar.
Straits Settlements.	St. Helena.	Malta.
Ceylon.	Nigeria.	Federated Malay States.
Mauritius.	Gold Coast.	Malay States not in the Federation.
Hong Kong.	Sierra Leone.	North Borneo.
Papua (administered by Australia).	Gambia.	Brunei.
Falkland Islands.	Turks and Caicos Isles.	Sarawak.
Basutoland, Bechuanaland, Swaziland.	Cayman Isles.	British Solomon Isles.
Nyasaland.	Virgin Islands.	Gilbert and Ellice Isles.
Uganda.	St. Kitts-Nevis.	Tonga Isles.
Kenya.	Antigua.	New Hebrides (under joint British and French administration).
Zanzibar.	Montserrat.	
	Bermuda.	

*Explanatory Memorandum.*

6. In Appendices I and II to this memorandum are included as well as the relevant invoices and certificates explanatory memoranda regarding their use. These are based upon the recommendations of the Imperial Customs Conference, and should in all cases be adopted where the invoices and certificates are themselves required. These memoranda are in a form primarily for the guidance of United Kingdom traders sending goods to those parts of the Empire where the respective invoices and certificates are required. For traders in other parts of the Empire the provisions of the memoranda would still apply, subject, of course, to the necessary changes, *mutatis mutandis*, making them applicable to the particular part of the Empire from which the goods are shipped to the Dominions and colonies using the respective invoices and certificates.

## APPENDIX I (FORM A).

## EXPLANATORY MEMORANDUM FOR THE GUIDANCE OF EXPORTERS USING THE FORM OF CERTIFICATE AND INVOICE PREPARED FOR USE IN PARTS OF THE EMPIRE BASING DUTY ON "CURRENT DOMESTIC VALUE."

1. Appendix (A) of this memorandum is the form of invoice required by the Customs authorities of the Commonwealth of Australia, New Zealand, the Union of South Africa, and Newfoundland, and such other parts of His Majesty's territories as may from time to time be notified in the *Board of Trade Journal*.

2. On the back of the invoices must be written, typed, or printed the combined certificate of value and origin (Appendix (B)) in respect of all goods whether sold outright or shipped on consignment. The certificate of value and of origin will be required in respect of goods on which preferential tariff treatment is claimed, exported either from the United Kingdom or British possessions; and only the certificate of value in respect of exports from foreign countries, or exports of foreign goods from the United Kingdom or British possessions.

*I.—Value for Duty.*

3. Special attention should be paid to the column of the invoice dealing with current domestic value, as full information of this is required by the Customs authorities of the Dominions when assessing value for duty. Exporters should, furthermore, see that the particulars required by clauses 3 and 4 of the certificate are accurately stated.

4. It should be clearly understood that the prices shown in the column of the invoice headed "Current Domestic Value," must be those which are being quoted in the open market at the date of invoice for delivery for home consumption, and not necessarily those at which the order for the goods was accepted, as it may frequently happen that fluctuations will occur in the home market price between the date of order and the date of exportation. In ordinary circumstances the date of invoice will be regarded as the "date of exportation," but where any alteration in value occurs between the date of the invoice and the actual date of exportation, such change in the current domestic value should be shown.

5. If goods are sold for home consumption at gross prices, less discounts and/or rebates, such gross prices, together with particulars as to discounts and rebates, should be shown in full in the "Current Domestic Value" column of the invoice.

6. Where the discounts shown in the "Current Domestic Value" column are not the ordinary trade or cash discounts, but are of the nature of contingent discounts or rebates, they must be specified as such, and their nature detailed on the invoice.

7. Where the goods invoiced are samples and the price on the invoice has been arrived at after the deduction of a sample discount, the ordinary gross prices and the ordinary trade discounts applicable to the goods in question should be specified in the "Current Domestic Value" column.