



Guidelines on using model
COMMERCIAL INVOICE
for Pakistani Exporters

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National Trade and Transport Facilitation Committee
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Introduction

The commercial invoice is a key document in international trade. In addition to playing an essential role in the commercial transaction, it has an important function as a source of information and supporting document for administrative procedures in the importing and the exporting countries.

In Pakistan National Trade and Transport Facilitation Committee (NTTFC) is developing a set of national aligned documents complying with United Nation Layout Key (UNLK). So far Certificate of Origin, Phytosanitary Certificate and Goods Declaration form have been redesigned in compliance with UNLK. Considering the importance of Commercial Invoice it has also been included in the national set of aligned documents.

Business and public agencies in Pakistan, which still make significant use of paper forms should, at very least, apply and reap the benefit of the work on standard trade documentation carried out by United Nations Economic Commission for Europe (UNECE) and embodied in the Aligned Document System, based on the UN Layout Key.

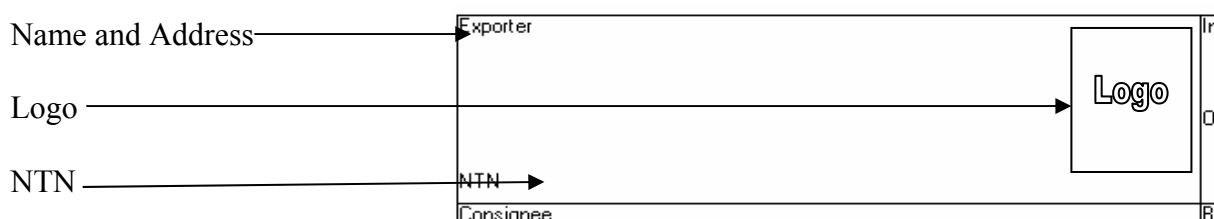
Familiarity with such standards and their effective use will give Pakistan access to a global highway for data management of the international trade transaction. Though much less glamorous than many public exhortations and incentives to compete in the global market-place, it can be great more relevant to day-to-day success and profitability.

The first section of this brochure explains how an exporter can customized this commercial invoice format for his use and the second section discusses each data field mentioned in the sample format and provides guideline on how to fill the relevant field. A sample filled in invoice is also attached for guidance purposes. Please note details of many items such as standard shipping marks, currency codes etc. are available at www.nttfc.org/goodsdec.asp

Adopting standardized commercial invoice in three steps

The standard commercial invoice is designed for use in international trade. As this is UNLK compliant it will result in smoother processing in the Pakistan Customs as well as Customs of importing countries. Adopting the format of this invoice is very easy. The following guidelines are provided to the exporters on how to customize the invoices for their own use.

1. Please insert your company logo, name and address details in *Exporter* section and do mention your NTN for identification and processing purposes in Pakistan Customs.



- Use the free disposal area according to your industry specific requirements or terms of contract.

<p>Use the free disposal area as per your industry specific requirement or terms of contract But do include essentially required information i.e. quantity, unit price, amount, packing, freight, other cost, insurance and total invoice amount etc</p>	<p>Specification of commodities (in full with HS code) Please enter the terms of contract and quantity delivered in the format to suit your requirements</p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">FREE DISPOSAL</p>	Quantity	Unit price	Amount	
	Certified true and correct		Included above	Not included above	
			Packing		
			Freight		
			Other Costs		
			Insurance		
			Total Invoice Amount		

- Add your contact details such as mailing address, telephone number, fax number, email address and Banker in the footer of the document.

Certified true and correct		Insurance		
		Total Invoice Amount		
Mailing Address	Telephone No.	Fax Address	Email Address	Banker

Add your contact details in the footer

Please note that every data field mentioned in the invoice format is carefully positioned at a specific location. Therefore these should be maintained according to the sample format. However, the free disposal area, indicated above in step No. 2, can be redesigned according to your own requirements. The Commercial Invoice may be pre-printed with the company name, address and logo in the field for "exporter" and other field headings. The data may be filled using computer according to the requirement of the contract.

Printing Specification

S. No	Item	Specification
1	Paper size	A4 size (Width: 210 mm, Length: 297mm)
2	Top gripper	10 mm
3	Left margin	20 mm
4	Font	Sans Serif:7 (regular)

Data Filling Instructions

The headings of the data fields appearing in the Invoice are listed below. The remarks are intended to describe the nature of the information to be entered in the data fields.

The data fields of the Invoice form three sections: one containing information on the *transaction* (parties, conditions, etc.), second describing the shipment information (shipping marks container No.s No. and kind of packages, goods description, gross weight and volume m3 etc., and the third containing the goods information, specifications of invoiced commodities, quantity, unit price, amount ancillary costs, deductions and the invoice total, with certifying statement as required. The third section may be redesigned according to the exporter's requirement.

Transaction Information

Transaction information is given under the following headings:

Exporter

Normally, the exporter's name and address will be preprinted on individualized company forms with logotype, etc.

NTN

National Tax Number of the exporter awarded by the Central Board of Revenue or income tax department.

Consignee

The field is primarily intended for the name and address of the party to whom *the goods* should be delivered. The field has been located in conformity with international postal specifications so as to allow the use of window envelopes. This field is identified as data element UNTDED 3132 and maximum 35 alpha numeric characters can be used per line in maximum five lines. Please visit www.unetrade.net for details on UNTDED (United Nations Trade Data Element Directory)

Transport details

Information should be given on mode and means of transport used, places of loading and discharge, place of destination or other relevant transport data useful to the recipient of the invoice.

Invoice date and No.

This data identifies the document and establishes the date of issue of the invoice. The order of invoice date and number can be changed. These should be used as a payment reference; they do not necessarily identify the purchase/sale transaction.

Other information

The exporter can use this field either for his/her own reference purposes or for his/her client reference (example: client order/date No., reference, contact person information etc)

Buyer (if other than consignee)

If goods are sent to one address and the invoice to another (e.g. the goods to a warehouse and the invoice to a purchasing department), the name, and address of the invoice recipient can be shown here. This field is identified as data element UNTDED 3002 and maximum 35 alpha numeric characters can be used per line in maximum five lines.

Notify Address

Address of the party other than the consignee to be advised of arrival of the goods. This field is identified as data element UNTDED 3180 and maximum 35 alpha numeric characters can be used per line in maximum three lines.

By the order and for account and risk of:

This data identifies the name and address of the party responsible for the risk according to the contract.

Country of origin of goods

Indicates country of origin according to the Certificate of Origin

Terms of delivery and payment

In this field information on delivery and payment terms should be provided which are explained below:

- a. These should be indicated by specific reference to standard terms such as INCOTERMS (FOB, CFR, CIF etc.)
- b. Enter the terms of the payment, the amount and the tenor of the transaction in the following format

Payment type/ Amount / Tenor

Example of payment types

Letter of Credits / Documentary Credits (L/C)

Sight / Payment (tenor)

Usance / Acceptance/ Deffered Payment (tenor)

Documentary Collection

Document Against Payment (DP) or

Cash Against Documents (CAD)

Document Against Acceptance (DA)

Others

Advance payment

Without payment (e.g. Samples etc)

Payment after delivery of goods (Open Account)

Shipment information

This section contains the following information required for shipment of goods

Shipping marks Container number; No. and kind of package; Goods description (in full with code).

This area should show the outer markings, number of packages as they appear for transport, and a general description of the contents (as opposed to a detailed specification of articles), gross weights and volume, number of containers or other transport units, commodity numbers..

Gross weight, kg

Gross weight should normally be stated in kilograms, in which case the unit abbreviation "kg" can be preprinted as a heading (abbreviations such as "kos", "kgs", "kilos", etc. should be avoided). If other units, such as tons, grams or non-metric units have to be used, the unit must be indicated after the quantity.

Volume, m3

Cubic measurement should normally be stated in cubic metres, in which case the unit abbreviation "m3" can be pre-printed as a heading. Abbreviations such as "cu. M", "cbm", etc. should be avoided.

Goods information

Specification of commodities (in full with HS Code), quantity, unit price.

The detailed layout of this free disposal area is left to the discretion of the seller, depending on the kind of commodity, etc. For certain kinds of commodities it can be combined with the goods description above; the distribution of space vertically can be adjusted as required by moving the dotted line. The specification should

be sufficiently detailed to identify the various articles in the consignment, the quantity delivered, the unit price, quantity rebates and all other particulars required to control the computation of the invoice amounts quoted. (Details on HS Code is available at [www.cbr.gov.pk/customs/ HS Code Guide for Pakistani exporters](http://www.cbr.gov.pk/customs/HS%20Code%20Guide%20for%20Pakistani%20exporters))

Amount

In this column the currency should be indicated and the invoice amounts shown for every item: Currency code should be according to International Standard ISO 4217. The currency codes commonly used by Pakistani exporters are United States Dollar (USD), European Euro (EUR), Japanese Yen (JPY), Singapore Dollar (SGD), United Arab Emirates Dinar (AED), Pakistani Rupee (PKR) etc. for more details please visit www.nttfc.org/goodsdec.asp. and select annexure 6 from the annexes.

The following list indicates the order, in which the invoice amounts, ancillary costs and deductions, as applicable, may appear. Items in brackets indicate sub-totals which may not be required.

Amount(s) minus quantity rebate if applicable (Total amount)

Packing
Freight
Other costs, to be specified
Insurance (Total charges)
Deductions, to be specified (Total deductions)
Invoice sub-total
Discounts
Total invoice amount or Total to pay

The boxes in the Layout Key illustration are shown for guidance only. Costs etc. can be specified simply by typing or printing out the items in the order indicated above. The area for the costs, etc. can be reduced or enlarged, or moved vertically at the discretion of the user.

Certified true and correct

The space at the bottom may be used for any form of certification and for signatures or other proof of authentication when required.

COMMERCIAL INVOICE

Exporter NTN	Invoice date Invoice No. Other information			
Consignee	Buyer (If another than consignee)			
Notify Address	By order and for account and risk of : Country of origin of goods			
Transport details	Terms of delivery and payment			
Shipping marks, container No.	No. and kind of packages: goods description	Gross weight	Volume . m3	
Specification of commodities (in full with HS code) Please enter the terms of contract and quantity delivered in the format to suit your requirements <div style="text-align: center; font-size: 2em; opacity: 0.5;">FREE DISPOSAL</div>		Quantity	Unit price	Amount
			Included above	Not included above
		Packing		
		Freight		
		Other Costs		
		Insurance		
Certified true and correct		Total Invoice Amount		

Mailing Address


Telephone No.

Fax Address

Email Address

Banker

COMMERCIAL INVOICE

Pakistan Business Acumen  D399 Block 5, Clifton, Karachi 75600 Pakistan		Invoice date 05 Aug 2004 Invoice No. OP-03-04-222						
NTN: 0941787 Consignee K-MART SINGAPORE, LEVEL 3 358 QUEENSBURRY ST CARLTON 4003, SINGAPORE		Other information None						
Notify Address NONE		Buyer (If another than consignee) None						
Transport details KARACHI TO SINGAPORE BY SEA THROUGH SINAR BONTAG VOYAGE 045		By order and for account and risk of : K-MART SINGAPORE						
		Country of origin of goods PAKISTAN						
		Terms of delivery and payment a. CFR b. AGAINST IRREVOCABLE LETTER OF CREDIT NO. 9999-0000-000 DATE 06-07-2004. SIGHT/USD25280.00/2 WEEKS (Standard Chartered Bank A/c 222-333-01-01)						
Shipping marks, container No. K-MART SINGAPORE PTE LTD. MADE IN PAKISTAN		No. and kind of packages: goods description ONE CARDBOARD CARTON OF GARMENT MADE OF BLENDED COTTON AGAINST ORDER No. 22890 DATED 26.07.2004						
		Gross weight 900 KG						
		Volume . m3 3.5						
S.No.	Description	HS Code	Packages	Item Number	Quantity	Unit price	Amount	
01	PRINTED - BLENDID MEN'S SUITS	6203.1294	6 (Crtn # 01-06)	2243	120 Nos.	USD 12	USD 1440.00	
02	PARTLY DYED WOMEN OVERCOATS MADE OF COTTON	6202.1214	12 (Crtn# 07-18)	2244	240 Nos.	USD 12	USD 2880.00	
03	MEN'S PRINTED NECK TIES	6215.9015	02 (Crtn#19-20)	2245	200 DOZEN	USD 32	USD 6400.00	
04	PRINTED BABY GARMENTS (NIGHT SUITS)	6209.2024	02 (Crtn#21-22)	2246	100 Nos.	USD 6	USD 600.00	
						Included above	Not included above	
Certified true and correct						Packing	✓	
						Freight	✓	
						Other Costs	NONE	
						Insurance		USD 55.00
						Total Invoice Amount		USD 11,375.00

SAMPLE COPY