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ALIGNED INVOICE LAYOUT KEY FOR INTERNATIONAL TRADE

At its meeting on 7-8 October 1975, the Sub-Group instructed the secretariat to circulate the text of the recently adopted ECE Recommendation on an Aligned Invoice Layout Key for International Trade for subsequent consideration by the Sub-Group (MTN/NTM/7, paragraph 6). This Recommendation is attached.

UNITED NATIONS
ECONOMIC COMMISSION FOR EUROPE

ALIGNED INVOICE LAYOUT KEY
FOR INTERNATIONAL TRADE

RECOMMENDATION NO 6 *adopted by the*
WORKING PARTY ON FACILITATION OF INTERNATIONAL TRADE PROCEDURES

GENEVA, OCTOBER 1975

PREAMBLE

At its ninth session, held in June 1975, the Group of Experts on Data Requirements and Documentation, subsidiary organ of the ECE Working Party on Facilitation of International Trade Procedures, considered a draft aligned invoice for international trade which had been prepared by an Ad Hoc Group led by the delegation of France.

The Group of Experts agreed to submit a draft Recommendation on the subject to the Working Party. At its fourth session in September 1975, the Working Party - noting that the recommended layout key would offer sufficient flexibility for adaptation to various national, commercial and technical needs - decided to recommend that governments, members of the Economic Commission for Europe, should adopt an aligned invoice layout key for international trade based on this Recommendation as an integral part of their respective national series of aligned forms, that they should encourage its use in the greatest possible number of commercial transactions and that the aligned invoice should be accepted by their competent authorities to complement or replace some or all of the administrative documents required hitherto.

The Working Party also recommended that governments should report when and how they will be able to put the Recommendation into effect, and requested the Executive Secretary of the ECE to take appropriate action in order to ensure that the Recommendation is communicated to the governments of all other countries members of the United Nations and to the international organizations concerned.

At that session representatives attended from :

Austria; Belgium; Canada; Czechoslovakia; Finland; France; German Democratic Republic; Germany, Federal Republic of; Hungary; Netherlands; Norway; Poland; Romania; Spain; Sweden; Switzerland; Turkey; Union of Soviet Socialist Republics; United Kingdom of Great Britain and Northern Ireland; United States of America; Australia; Japan and Nigeria.

The following specialized agency, other intergovernmental organizations and non-governmental organizations were also represented :

Inter-governmental Maritime Consultative Organization (IMCO); General Agreement on Tariffs and Trade (GATT); European Economic Community (EEC); Customs Co-operation Council (CCC); Central Office for International Railway Transport (OCTI); International Chamber of Commerce (ICC); International Air Transport Association (IATA); International Organization for Standardization (ISO); International Union of Railways (UIC); International Chamber of Shipping (ICS); International Federation of Forwarding Agents Associations (FIATA) and Society for Worldwide Interbank Financial Telecommunication (SWIFT).

ALIGNED INVOICE LAYOUT KEY FOR INTERNATIONAL TRADE

1. The commercial invoice is a key document in international trade. Besides playing an essential role in the commercial transaction, it also has an important function as a source of information and as a supporting document for administrative procedures in the importing and, in many cases, also the exporting country. I. BACKGROUND
2. The importance of the commercial invoice was borne in mind when the ECE layout key was designed and adopted in 1963. A model form for an aligned invoice was included in the "ECE Guide on Simplification and Standardization of External Trade Documents" (1966); in some countries national standards based on that model have subsequently been established or companies have included invoices in their series of aligned forms. However, before agreement was reached on the present Recommendation no international standard had been developed.
3. In some countries authorities require special documents such as "Customs invoices" or "consular invoices". The form of these documents - which are intended to provide information or evidence required by national administrations in addition to information normally found in commercial invoices - varies from one country to another; in many cases they have created difficulties in the documentation procedure.
4. The Working Party on Facilitation of International Trade Procedures - recognizing the need for harmonization in this area - has included in its programme of work the preparation of an aligned invoice for international trade. It was originally suggested that one unique document which could be used for all commercial and administrative purposes be elaborated. This proposition was also studied within the GATT Working Group "Non-Tariff Measures (Import Documentation)". After consultation with that Working Group, it was concluded that it would not be feasible to combine in a satisfactory way in one document all commercial and administrative requirements. It was then agreed that the ECE Working Party would prepare a commercial invoice which would, to the extent possible, take into account those administrative requirements for which invoice information could be used. As regards the tasks of defining Customs requirements for import clearance and of drawing up a model form for the Goods Declaration (inwards), it was noted that the Customs Co-operation Council had undertaken this work, inter alia through the adoption of an Annex B.1 Clearance for Home Use to the Convention on Simplification and Harmonization of Customs Procedures (Kyoto, 1973).
5. In preparing the recommended aligned invoice layout key, consideration was given to the great progress achieved in many sectors through the use of a standardized commercial invoice, and

I. BACKGROUND
(cont'd)

to the possibility that an invoice of this kind might also be used to replace or supplement certain administrative documents required by governmental authorities. The progress in the use of automated data processing and data transmission methods has been borne in mind as well as the many cases in which documents are aligned to the ECE layout key, either directly or through aligned national series or standards. The fact that the ECE layout key has already been accepted by a very large number of countries and organizations has justified an invoice design based on that layout key. It was recognized that the invoice design to be advocated should be very flexible in application because of the extremely varied needs of commercial and administrative interests but that, at the same time, there was a need to harmonize the content and presentation of those major items of information which are always required for the performance of transactions in international trade.

II. SCOPE

6. This Recommendation provides a layout key aligned with the ECE layout key, for commercial invoices for use in international trade.

III. FIELD OF APPLICATION

7. This Recommendation applies to the design of commercial invoices for international trade in goods. Although the layout key as illustrated on page 9 has been prepared with a view to designing invoice forms for inclusion in a series of aligned documents, it can also be used as a basis for designing invoices in other cases. In addition to their normal commercial application, invoices based on this Recommendation are intended to serve - to the extent possible - administrative needs by providing and presenting the data required for these purposes in such a way that existing documents could be complemented or in certain cases replaced, (e.g. Customs invoices, consular invoices, declarations of origin, etc).

IV. TERMINOLOGY

8. Certain technical terms, which are of relevance for the present Recommendation, are defined below :

Aligned forms a series of forms so designed that items of information common to all forms appear in the same relative positions on each form.

Character spacing ("Pitch") width space for office machines: the distance between corresponding points of two adjacent types, on the same line.

Data entry data entered on a data carrier.

Data field an area designated for a specified data entry.

Field heading field identifier in plain language, full or abbreviated.

Field identifier title specifying the nature of the data in a data field.

- ISO-sizes paper sizes recommended in ISO/R 216 - trimmed sizes of writing paper and certain classes of printed matter.
- Layout key a pro-forma document used for indicating spaces reserved for certain statements appearing in documents in an integrated system.
- Line spacing distance between two adjacent base-lines.

IV. TERMINOLOGY
(cont'd)

9. Paper size - The paper size recommended for the aligned invoice is the international ISO size A4 (210 x 297 mm., 8.27 x 11.69 in.). However the United States commercial size (8.5 x 11 in.) can also be accommodated and alignment achieved by maintaining the same top and left-hand margins, which places the layout in the same relative position vis-à-vis the top and left-hand paper edges.

V. DESCRIPTION

10. Spacing measurements - The basic spacing measurements of the ECE layout key (1/6 in. or 4.24 mm. for line spacing and 1/10 in. or 2.54 mm. for character spacing) correspond to the line and character spacings utilized in the majority of machines used for completion of forms, such as typewriters, computer high speed printers and other automated character-producing equipment, and also to optical character recognition equipment.

11. Margins and design principles - A top ("gripper") margin of 10 mm. and a left-hand (filing) margin of 20 mm. have been reserved. The design is based on draft ISO Standard DIS 3535 "Layout Chart and Forms Design Sheet", using standard column widths suitable for pre-set standard tabulating positions.

12. Design considerations - Generally, the design of the aligned invoice is based on the "box design" principle. Care has been taken to place recipient addresses in an area acceptable for postal authorities for use with window envelopes. In placing the other items appearing in the aligned invoice, consideration has been given to technical, legal, commercial, administrative and practical reasons put forward by the various interested parties consulted. The area below the dotted line is a "free disposal" area that can be adapted to the needs of any particular application.

13. Application principles - The main principle to be followed in designing an invoice form in accordance with this Recommendation is to place the information required in the invoice form in a position corresponding to the one it occupies in the Aligned Invoice Layout Key. Information required in the invoice but not appearing in the Aligned Invoice Layout Key should, in principle, be placed in the area corresponding to the "Free disposal" area of the Aligned Invoice Layout Key. National masters may provide for alternative use of space not utilized for the purpose intended in the aligned invoice, such space can

V. DESCRIPTION
(cont'd)

also be used for information filled in subsequent to the original document preparation (e.g. if "buyer" is not needed, the corresponding space can be used for other addresses, or any other purpose).

14. The field headings in the Aligned Invoice Layout Key only indicate the nature of the information to be contained. The space within a field may be further suballocated, taking into account certain practices that have emerged in the development of various international documents. As examples, it is customary to provide space for the seller's agent in the bottom part of the field allocated to the "seller"; the field "transport information" is customarily broken down to provide an account of the various means of transport involved and for the itinerary, etc. The depth of the area allocated to the description of goods can be adjusted to the average need by raising or lowering the dotted line as required.

VI. DATA FIELDS

15. The headings of the data fields appearing in the Aligned Invoice Layout Key are listed below. The remarks are intended to explain the nature of the information to be entered in the data fields.

16. The data fields of the Aligned Invoice Layout Key form three sections : one containing information on the transaction (parties, conditions, etc.), one describing the goods and specifying invoiced items and amounts, etc., and the third containing a specification of ancillary costs, deductions and the invoice total, with certifying statement as required.

Transaction
Information

17. Transaction information is given under the following headings :

Seller

Normally, the seller's name and address will be pre-printed on individualized company forms with logotype, etc.

Consignee

This field is primarily intended for the name and address of the party to whom the goods should be delivered.

Transport information

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.

These data identify the document and establish the date of issue of the invoice. Their order can be changed. They should be used as a payment reference; they do not necessarily identify the purchase/selling transaction.

Other references

In commercial practice two distinct references are normally used, one for the buyer and the other for the seller. One might state the date and number (designation) given by the buyer in his order (contract), the other might state the date the order is received by the seller and the number (designation) he gives the transaction in his internal procedure.

Transaction

Information (Cont.)

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, etc. of the invoice recipient can be shown here. The use of this space and the space for "consignee" can be adapted to the particular needs of the trade. Whereas there may be cases where alternative addresses would never occur, there are other applications where these areas will have to be further subdivided to accommodate name indications of intermediaries, etc.

Country of origin of goods

A positive indication of the country of origin of the goods, in accordance with established criteria, and in conjunction with the statement that all particulars are true and correct, will qualify the invoice to serve as a Declaration of Origin. In cases where indication of country of origin is not necessary, where separate origin documents are preferred, or prescribed, or where an origin statement is included in the certification statement in the invoice or elsewhere, this field could be used for other purposes, (e.g. added to the field "terms and conditions of delivery and payment"). In cases where several countries of origin have to be listed and the space provided is not sufficient, either codes can be used with appropriate reference to the relevant items in the goods description, or the countries indicated in connexion with each item with reference "see below" in the country of origin box.

Terms and conditions of delivery and payment

These should be indicated either by reference to INCOTERMS or by an accurate description of the applicable terms. Established codes could be used. (Cf. ECE Recommendation No. 5 "Abbreviations of INCOTERMS"). Also indications of time of delivery, currency, etc., can be included in this field.

18. The section containing goods information has been subdivided into two parts, one describing the consignment for shipping purposes, the other intended for the specification of articles and amounts. In certain applications, for instance of homogenous goods not requiring separate descriptions for invoicing purposes, this subdivision may not be

Goods Information

Goods information
(cont'd)

required and, as a consequence, certain items, e.g. cube, can be omitted. When subdivision is needed the distribution of space between the two parts is left to the discretion of the user.

Marks and numbers, No. and kind of packages;

Description of goods (in full and/or in code)

This area, which is intended for the description of the consignment for shipping purposes, 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 cubic measurements, etc. The information here may include numbers of containers or other transport units, commodity numbers (e.g. the NCCC or SITC Nomenclature number), etc. No vertical column lines have been pre-printed in this part of the invoice layout key as it is felt that better economy of space can be achieved by a suitable tabulating arrangement when filling out the forms.

Gross weight, kg.

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

Cube, 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 like "cu. m", "cbm", etc. should be avoided). If non-metric units have to be used, the unit will normally be cubic feet, abbreviated "ft³" (not "cu.ft", "cbft", etc.).

Specification of commodities

(in code and/or in full), 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 commodity it can be combined with the goods description above; the distribution of space vertically can be adjusted as required by moving the dotted lines. The specification should be detailed enough to identify 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.

Amount

In this column the currency should be indicated and the invoice amounts shown for every item, etc.

19. Two alternative presentations of the ancillary costs specification are illustrated : one vertical where costs are specified in columns and added down to a total, (see page 9) and one horizontal (see paragraph 23), where these costs are completed horizontally to a "total charges" amount which is then added to the "amounts" (also deduction can be made of rebates, etc.; the precise contents of costs specification is dependent of the delivery terms applied, the examples given are based on the FOB and CIF alternatives).

Ancillary Costs
Specification,
Certification, etc.

20. The following list instances 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
Discount
Total invoice amount or Total to pay

21. 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 specification, etc. can be reduced or enlarged or moved vertically at the discretion of the user.

22. Certification, signature : Space is available at the bottom for signatures when required and for any form of certification. Such certification, when prescribed, should preferably take the following form :

"It is hereby certified that this invoice shows the actual price of the goods described, that no other invoice has been or will be issued and that all particulars are true and correct".

23. The Aligned Invoice Layout Key as illustrated on page 9 shows a layout where ancillary costs are set out in a vertical design. As an optional alternative, these costs can be accounted for on a horizontal line, as illustrated on page 8. In addition to the two main options, it is recognized that the nature of merchandise

VII. LAYOUT KEY
ILLUSTRATIONS

VII. LAYOUT KEY

ILLUSTRATIONS

(Cont.)

to be invoiced, varying needs depending on the type of transaction, peculiarities in a certain branch of trade, and many other factors, might necessitate adaptations of or deviations from the layout shown. Such variations are permissible but should, to the extent possible, be restricted to the lower part of the form, below the dotted line separating the transport description of the goods from the commodity specification.

Packing	Freight	Other costs (specify)	Insurance	Total amount
				Total charges
Deductions (specify kind and amount)				Total deduct.
				Total to pay

KEY
ILLUSTRATIONS

