***COMMERCIAL INVOICE REQUIREMENTS***

**What are the requirements, criteria, or format of a commercial invoice, bill of**

**Sale, receipt that must be provided when clearing or filing entry documents with Customs**

**And Border Protection?**

In general, a commercial invoice should contain enough information for a Customs and Border Protection (CBP)

Officer to determine if the goods being imported are admissible, and if so, what the correct Harmonized Tariff

Schedule (HTS) classification and rate of duty should be. There is no specific format for an invoice, although CBP

Regulations do provide what information should be on an invoice in19CFR141.85.

***At a minimum, an invoice should:***

Describe the item clearly - a detailed description of the merchandise in English CFR 141.86(11) (d)

Country of Origin (where the item was made)

the port of entry to which the merchandise is destined

Give the quantity, the quantities, weights and measurements

State the value (either price paid, or estimated value based on other considerations.) Give both the value in

Foreign currency and U.S. dollars

all charges accounted by name and amount (i.e. insurance, commission, freight)

all rebates and/or drawbacks allowed upon exportation of the merchandise

the country of origin of the merchandise

all goods or services furnished for the production of the merchandise (i.e. assists such as dies, molds tools or

Engineering work)

The invoice and all attachments must be in the English language, or shall be accompanied by an accurate

English translation.

Each invoice shall state in adequate detail what merchandise is contained in each individual package.

Name of the business or person selling the merchandise

Location of the business or person selling the merchandise

Name and address of importer of record.

Name and address of business or person buying the merchandise, and if different from the importer.

The U.S. address of the person or business the goods are being shipped to. The U.S. importer will need to

Present the invoice to CBP when clearing their goods. The above information will usually suffice for

Goods that are donated or bought and sold in informal settings such as flea markets, over internet auc

tion sites, in retail stores, etc. More formalized commercial transactions may need to have additional information on the invoice. For further guidance see 19CFR141.86.