

Recommendation 6

ALIGNED INVOICE LAYOUT KEY FOR INTERNATIONAL TRADE

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 Groups 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 adaption 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 its eighteenth session in September 1983, the Working Party adopted a number of amendments to the text of the Recommendation and the illustration of the aligned invoice appended to it.

At the fourth and eighteenth session of the Working Party, representatives attended from: Austria; Belgium; Bulgaria^{**}; Canada; Czechoslovakia; Denmark^{**}; Finland; France; German Democratic Republic; Germany; Federal Republic of; Greece^{**}; Hungary; Netherlands; Norway; Poland; Romania; Sweden; Switzerland; Turkey; Union of Soviet Socialist Republics; United Kingdom of Great Britain and Northern Ireland, and United States of America. Representatives from Australia; Japan; Nigeria^{*} and Kenya^{**} participated under Article 11 of the Commission's terms of reference.¹

Recommendation No. 6, second edition, adopted by the Working Party on Facilitation of International Trade Procedures, Geneva, September 1983, ECE/TRADE/148 [Edition 96.1].

The eighteenth session was attended by a representative of the secretariat of the United Nations Commission on International Trade Law (UNCITRAL). The following specialized agencies, intergovernmental and non-governmental organizations were represented at the fourth and eighteenth sessions of the Working Party: International Maritime Organization (IMO); General Agreement on Tariffs and Trade (GATT)^{*}; European Economic Community (EEC); Conference of European Ministers of Transport (CEMT)^{**}; Customs Co-operation Council (CCC); Central Office for International Railway Transport (OCTI)^{*}; International Chamber of Commerce (ICC); International Organization for Standardization (ISO); International Air Transport Association (IATA); International Road Transport Union (IRTU)^{**}; International Union of Railways (UIC); International Chamber of Shipping (ICS); International Civil Airports Association (ICAA)^{**}; International Federation of Freight Forwarders Associations (FIATA); International Railway Transport Committee (CIT)^{**}; and Society for Worldwide Interbank Financial Telecommunication (S.W.I.F.T.)^{*}.

Representatives from the Korean Committee for Simplification of International Trade Procedures (with headquarters located in the Republic of Korea) were also present at the invitation of the secretariat.

I. BACKGROUND

1. 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 course of information and as a supporting document for administrative procedures in the importing and, in many cases, the exporting country.

2. The importance of the commercial invoice was borne in mind when the original Layout Key for trade documents 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 adopted, or companies have included invoices in their series of aligned forms. However, before agreement was reached in 1975 on the first edition of the present Recommendation, no international standard had been developed.

¹ In the lists of countries and organizations one asterisk (*) denotes attendance at fourth session only; two asterisks (**) denote attendance at eighteenth session only.