



USAID
FROM THE AMERICAN PEOPLE



USAID TAX RELIEF AND EXEMPTION PROCEDURES BY

*OPERATIONS SUPPORT UNIT (OSU) &
REGIONAL EXECUTIVE OFFICE (REXO)
/SHIPPING*



FACTS TO KNOW

- ❑ Based on the bilateral agreement signed between the **Government of Ghana and the United States of America**, United States government fund is exempt from payment of taxes on goods and services **purchased locally or imported**. USAID and its projects by extension is a beneficiary of such an agreement.

- ❑ **GoG Institutions we USAID Collaborates with**
 - Ministry of Finance
 - Ghana Revenue Authority
 - Customs Division
 - VAT Office



CONTD.

Types of Diplomatic Reliefs for USAID;

1. Value Added Tax(VAT) Reliefs. The VAT relief is obtained in two ways as follows;

1. Issuance of Vat Relief Purchase Order (VRPO). This relief covers the tax value **before the actual payment** for the goods or services purchased locally. To benefit from such a relief, IP should apply for **VAT relief Introductory letter** through the COR/AOR. The letter only serve as approve that the project is a USAID project and is tax exempt.

2. VAT refund is usually obtained **after the purchases** of goods and services locally.
(**P &C i.e Pay and claim**)

2. Customs Duties and Taxes

1. Tax exemption on vehicles and equipment **imported or bought locally** for official use.
2. Tax exemption on personal effects for Key/core personnel of US government projects.

USAID and it's Implementing partners have title to relief of below rates;

1. VAT - 12.5%
2. NHIL - 2.5%
3. GETFUND - 2.5% Levy
4. Corvid 19 Health Recovery Levy (CHRL -1%) was implemented by The Ghana Revenue Authority effective 1st of May, 2021.

REQUESTS PROCESS FLOW

Implementing Partner sends request memo to COR/AOR

COR/AOR receives memo, verifies attached documents and approves.
He/She assigns memo to Admin. Assistant to route for HOD and EXO approval

Admin. Assistant Route memo to Head of Section and EXO for approval Ccing Shipping Team
Internal approval takes 1-3 working days

Shipping Team works on request after EXO approval and submits response to COR/AOR within 1-14 working depending on requests

PROCEDURES FOR RELIEFS



VAT RELIEF
AVAILABLE

1. VAT Relief Purchase Orders (VRPO)- Is a designed booklet given by the Ghana Revenue Authority (GRA-VAT Office) for the issuance of VAT relief **before the actual payment** is made for the purchase of any goods or services locally.

Steps:

- IPs sends a **request memo** to COR/AOR requesting for a **VAT Relief Introductory Letter**.
 - This letter serves as a proof to the vendor that, the project is a USAID implementing partner and is titled to a relief on all official purchases.
- IP requests from the vendor a VAT invoice in the name USAID and the Project i.e., **USAID/ Project name**.
- IP prepares summary of all the invoices and send copies to the COR/AOR to process.
- COR/AOR review request and seeks approval from sectional heads and EXO as appropriate Ccing OSU-Shipping.
- OSU prepares the VRPO which provide relief of the amount of all the taxes on the VAT invoice.

SAMPLE INTRODUCTORY LETTER

October 9, 2014

USAID-OTH-14-183

TO WHOM IT MAY CONCERN.

PAYMENT OF VALUE ADDED TAX AND NATIONAL HEALTH INSURANCE LEVIES.

The United States Agency for International Development Mission to Ghana (USAID/Ghana) presents its compliments to you.

USAID/Ghana Mission avers that xxxxxxxx Program is a fully funded USAID/Ghana project.

Under the bilateral agreement signed between the Governments of Ghana and the United States of America, the xxxxxxxx Program is exempt from the payment of taxes in Ghana.


The xxxxxxxx program will therefore, pay for services/supplies without National Health Insurance Levies and Value Added Tax. USAID/Ghana will issue a Vat Relief Purchase Order to cover these components.

Yours Faithfully,

Don Brady
Supervisory Executive Officer

SAMPLE OF VAT RELIEF PURCHASE ORDER(VRPO)

ORIGINAL (CUSTOMER)


REPUBLIC OF GHANA

VAT
SERVICE

Serial No 234200


VAT RELIEF PURCHASE ORDER

Purchaser:

Address:

Purchaser's VAT Relief Authorisation No.:

Supplier:

Description	Unit	Qty
 FREEDOM AND JUSTICE		

Authorised by: Date:
(Signature)

Name: Position:

TO BE COMPLETED BY SUPPLIER

Supplier's VAT Registration No.:

Serial No. of Supplier's VAT Invoice:

Total Amount of VAT waived.:

SAMPLE OF CORRECT TAX INVOICE

Correct Invoice

GHANA REVENUE AUTHORITY

ORIGINAL (CUSTOMER)

19/3618904



TAX INVOICE

From: *Kingdoms books*

Supplier's TIN: *C000420588X*

& Stationery

Customer's:

Supply: *USX-10 / Project Name*

date of Invoice: *30.09.2021*

To: *USX-10*

Date: *30.09.2021*

QTY	DESCRIPTION	UNIT PRICE <small>(including VAT, PHIL & CEFUND)</small>	AMOUNT
	<i>Laptop Dell & accessories</i>		<i>127,970.51</i>
(i) Tax Exclusive Value			127,970.51
(ii) GEFL (2.5%)			<i>3,199.26</i> ✓
(iii) NHIL (2.5%) + covid 170			<i>4,478.97</i> ✓
(iv) Total levy Inclusive Value (i+ii+iii)			<i>135,648.74</i>
(v) VAT (12.5%)			<i>16,956.09</i> ✓
(vi) Total Tax Inclusive Value (iv+v)			<i>152,604.83</i>

Transacts Value above GH¢100.

Terms of Payment

SAMPLE OF AUTHORIZATION LETTER FOR SELF GENERATED INVOICE FROM GRA

GHANA REVENUE AUTHORITY

Our Ref. No.DCOPS2-TRD-2107

Your Ref. No.



GRA

OFFICE OF THE DEPUTY COMMISSIONER
OPERATIONS 2 (OPS 2)

Digital Address: GA – 144 – 3422

THE MANAGING DIRECTOR

July 01, 2021

THE VENDOR
ADDRESS

TIN C0002372389

RENEWAL OF OWN COMPUTER GENERATED INVOICE (STANDARD RATE)

We acknowledge receipt of your application for the use of Own Computer Generated Invoice.

We wish to inform you that approval has been granted you to **Print and Use Own Computer Generated VAT/NHIL/GETFL Invoice**, provided that every VAT/NHIL/GETFL Invoice you issue is the output of a software that captures and retains, for the purpose of verification by the Commissioner-General or his officers, all the information on the Commissioner-General's VAT/NHIL/GETFL Invoice and relevant details of the transaction to which the invoice relates.

Your Own Computer Invoice must indicate:

- NHIL - 2.5%
- GETFL - 2.5%
- COVID-19 LEVY - 1%
- VAT - 12.5%

In general, your use of Own Computer Generated VAT/NHIL/GETFL Invoice must be in strict compliance with the relevant provisions of the VAT law, particularly **Sections 41 and 64(d) of the VAT Act, 2013 (Act 870) and Regulations 21 of the VALUE ADDED TAX Regulations, 2016 (L.I. 2243)**.

Where you have to resort to manual invoicing for any reason (e.g. non-functioning of your system or at a customer's request), you would be required to issue the Commissioner-General's printed VAT/NHIL/GETFL Invoice even if you will attach it to your company invoice.

Note that this dispensation expires on July 01, 2022 and is renewable on application. Renewal will be subject to your compliance with the VAT law, as stated above.

It bears mentioning that the Commissioner-General reserves the right under the VAT law to withdraw this dispensation if grounds are perceived for doing so.

However, you are required to recalibrate (modify) your accounting software to accommodate COVID-19 Lev and account same to Ghana Revenue Authority (GRA).

DEPUTY COMMISSIONER, OPERATIONS 2

cc: Area Office ,Adabraka TSC 1

CALCULATION OF VAT RELIEF (IT APPLIES TO BOTH VRPO AND REFUND)

Derivation of the Various Fractions. The standard rate VAT fraction is as below;

C = Cost = the value of the service without taxes and the levies.

1% = 0.01 = COVID-19 Levy

2.5% = 0.025 = NHIL

2.5% = 0.025 = GETFund Levy

12.5% = 0.125 = VAT

Then:

0.01C = the COVID-19 Levy charged

0.025C = the GETFund Levy charged

0.025C = the NHIL charged

$(0.125) (C + 0.01C + 0.025C + 0.025C) =$ the VAT charged

Therefore:

Total Inclusive Value = Cost + (COVID-19 Levy + NHIL + GETFund Levy) + VAT

Total Relief = Covid-19 + NHIL+ GET Fund levy + Vat

VAT CALCULATION CONTINUED

Example – New VAT system

Selling price of printer (C)	= GHS1,000 – Transaction Value
GETFUND @2.5%	=GHS25
NHIL@2.5%	=GHS25
Covid 19 levy 1%	=GHS10
Sub-total	= GHS1060 (1000+25+25+10)
VAT @ 12.5%	= GHS132.5
Grand total Vat relief	= 132.5 + 25 + 25 +10 = 192.5

DON'TS - VRPO

VRPOs are not to be used for;

- ❑ Supply of metered services.
 - Electricity
 - Telecommunication i.e. MTN, VODAFONE , TIGO Etc.

- ❑ Hotel services
 - Entertainment
 - Restaurant meals
 - Accommodations

NB: The VAT/NHIL due on these services have to be paid upfront and apply for refund.

2. VAT Refund

Steps:

- IP obtains original VAT invoice (or approved alternative) from vendor after payment of goods and services. Ensure original VAT invoices has both USAID and the Project name i.e., **USAID/XXXXXXXXXXXXXXXXX.**
- Compile invoices for one month and enter pertinent information to VAT submission **Form D3.**
- Submit filled out VAT Form D3 and **original VAT invoices** to COR/AOR for internal approval processing.
- OSU prepares and submits the filled-out form and the attached original invoices to GRA - VAT Office for processing.

NB:

- Only original invoices of over GH¢100.00 of Transaction Value is accepted by GRA- VAT OFFICE.
- Invoices more than six months will not be process by GRA-VAT office.
- Refund will be received by USAID and credited to IP

SUBMISSION OF VAT REFUND CLAIMS



VAT refund claims should be submitted on quarterly basis:

- January - March invoices submitted in April
- April - June invoices submitted in July
- July - September invoices submitted in October
- October - December invoices submitted in January the following year.

SAMPLE GRA -D3 FORM

GHANA REVENUE AUTHORITY Form D3

APPLICATION FOR REFUND OF DOMESTIC VAT/NHIL ON ▲ ENTERTAINMENT/HOTEL - RE: DIPLOMATIC RELIEFS

1. **NAME OF DIPLOMATIC MISSION OR INTERNATIONAL ORGANIZATION:**

U.S. AGENCY FOR INT'L DEVELOPMENT / Project name

2. **TAXPAYER IDENTIFICATION NUMBER (TIN):**

Q0004899172

3. **NAME OF SCHEDULE OFFICER AT MISSION OR ORGANISATION:**

To be filled out by USAID

4. **CONTACT TEL. NO. OF SCHEDULE OFFICER:**

To be filled by USAID

5. **SUMMARY OF VAT INVOICES AND VAT CLAIMABLE:**

S/N	VAT/NHIL Invoice Number	Invoice Date	Supplier's Name & TIN	VAT/NHIL Claimable
Total				

Signature of Schedule Officer: Date:

TAX EXEMPTION ON CUSTOMS DUTIES AND TAXES

2. Tax Exemption is applied for;

- Purchase of Vehicles and other imported goods for Official Use.
- Importation of personal and household effects by key/core personnel.
- Disposal of project vehicles



Procedures for Tax Exemption For Vehicles and Equipment

USAID funded projects are exempted from payment of taxes on below;

1. Purchase of Vehicles , Motorcycles and Equipment for official use in Ghana.

Steps

- ❑ IP sends a request memo COR/AOR and attached the following documents:

Vehicles purchased locally

- 1.Pro-forma invoice from local dealer
 2. Customs Form C26 – Application for transfer of Ownership of warehoused Goods
 3. Other vital customs documents from dealer
- Further processes will be communicated to IP by OSU-Shipping

Imported vehicles

- 1.Commercial invoice
- 2.Bill of lading
- 3.Certificate of Title

Official shipments

- 1.Commercial invoice
 - 2.Packing List
 3. Bill of lading (for sea shipment)
 4. Airway bill (for air shipment)
- ❑ OSU upon approval from The Executive Officer(EXO) processes the tax exemption application electronically through Integrated Customs Management Systems(ICUMS) for approval.
 - ❑ The OSU-shipping will proceed with Creation of BOE for final clearance after receiving approved tax exemption from the Ministry of Finance(MOF) and the GRA- Domestic Tax Revenue department (DTRD).
 - ❑ Once all MOF and Customs requirements are fulfilled and approved, the vehicle, motorcycle and equipment can be purchased/imported with no taxes paid (including VAT).

2. Importation of personal and household effects by key/core personnel

The Key/core personnel of a project are entitled to import personal/household effects into Ghana without payment of customs duties and other taxes.

Steps

- ❑ IP sends a request memo to COR/AOR attached documents as below;

Unaccompanied Baggage (UAB)

- Airway bill
- Inventory/packing list
- Invoice or list and Value of Items

Household Effects (HHE)

- Bill of lading
- Inventory/packing list
- Invoice or list and Value of Items

Personally Owned Vehicle (POV)

- Certificate of Title or Bill of Sale
- Bill of lading

- ❑ COR/AOR request for Heads of section (If appropriate) and OSU- EXO approval Ccing OSU shipping.



Important to Note

Before USAID can obtain the tax exemption on behalf of the IP, the shipment must be consigned according to USAID Shipping Instructions as below:

REVISED SHIPPING INSTRUCTIONS

1. Ocean Port of Discharge (Sea Shipments): Tema
2. Airport of Discharge (Air Shipments) : Kotoka International Airport, Accra
3. Shipment should be marked as follows:

Consignee Address:

United States Agency for International Development
No. 24 Fourth Circular Road
Cantonments, Accra.

Notify Party:

For Official Shipment:

[Name of Project]
C/O United States Agency for International Development
No. 24 Fourth Circular Road
Cantonments, Accra.

For Personal Effects Shipment:

[Name of Individual]
C/O United States Agency for International Development
No. 24 Fourth Circular Road
Cantonments, Accra.

4. Ensure the Airway Bill (AWB) or Bill of Lading (BOL) indicates “Diplomatic Cargo”

SHIPPING INSTRUCTION CONTINUED

ADDITIONAL INFORMATION

In order to obtain tax exemptions from the Ministry of Finance (MoF), Implementing Partners (IPs) are required to provide the following:

- i) A request letter from the COR/AOR/GATR and a copy of the cover page of the fully executed contract
 - ii) A copy of the Bill of Lading (BOL) and Airway Bill (AWB)
 - iii) The packing list of shipment Revised January 12, 2022
 - iv) The Commercial Invoice
 - 1. Indicating quantity and Harmonized systems Code (HS Code) of goods
 - 2. Monetary Value of items
 - 3. A Point of Contact (POC)
3. Email addresses and phone numbers of POC

PLEASE NOTE:

To minimize delays in obtaining tax exemptions and demurrage charges, the COR/AOR/GATR must submit all supporting documents (including copies of AWB or BOL) to the Operations Support Unit (OSU) for USAID/Ghana projects and the Regional Executive Office (REXO) for USAID/West Africa projects as soon as shipment is en route. Thank you.

Shipment Team
USAID/Ghana & West Africa

Disposal of project vehicles

Disposal can be done by any of the following means:

- Sale of the vehicle in the open market
- Transfer of ownership to a new or existing USAID funded project
- Transfer of ownership to a Ghana Government Agency

What to do

IP should notify OSU of the disposal of project vehicle or re-exportation of POV which is imported/locally purchased under USAID covered tax exemptions.

Under no circumstances should any USAID-financed vehicle(s) be donated, sold or transferred without advanced notice to OSU to request an approval from MFA.

Documents required by MFA for the approval process:

- Copy of Customs duty exempt documentation
- Copy of DVLA Form A or C (whichever applicable)
- Copy of Customs declaration
- Change of ownership letter (if applicable)

ORIGINAL (CUSTOMER)

No. 9444273



**HOTELS, GUEST HOUSES,
RESTAURANTS & SNACK BARS
VAT&NHIL RECEIPT/INVOICE**

Received from

The sum of

.....

In respect of

ITEM	AMOUNT
i. Accommodation.....
ii. Food.....
iii. Drinks.....
iv. Others (Specify).....
.....
.....
v. SUB-TOTAL
vi. VAT (12½ %)
vii. NHIL (2½ %)
viii. VAT+NHIL (vi +vii)
GRAND TOTAL (v + viii)	

BUCK PRESS LTD, ACCRA TEL: 234026

Supplier.....

TIN.....

Designation

.....
Signature

**APPLICATION FOR TRANSFER OF OWNERSHIP OF WARE HOUSED
GOODS (C.26)**

Port of TE MA
Date 06 - 01 - 22

THE PROPER OFFICER

Please note that I have this day transferred the under-mentioned goods which are in Government/

Private Warehouse No. I/344 to USAID / Project Xlan
of ACCRA
7122 1633633/0

Order of Agency
FOR OFFICIAL USE
Plot 16
ACCRA
WAREHOUSE REGISTER
FOLIO

Name of Ship/air craft	Rotation No.	Marks and Numbers of Packages	Description and quantity of goods	By Whom Warehoused	FOLIO
GRAND ABIDJAN		1 UNIT FORD EXPLORER XLT	CHASIS. NUMBER XXXXXXXXXXXX XXXXXXXXXX	DOLLORE	40038033

CERTIFICATE OF ACCEPTANCE

Executive Officer of USAID/Ghana hereby certify that as from this day I am the owner of the above mention goods and I undertake to pay, when called upon to do so, all rent charges due and accruing thereon

Date January 20, 2022

FOR OFFICIAL USE

Signatures verified and found correct.

Noted In Warehouse Register No. 27-01.20.22

Page



Shipper's Name and Address MEDICAL EQUIPMENT EXPORTING COMPANY LTD. STI. UZUNDERE CADDESI KARSİYAKA YOLU UZERI BAYRAKLI IZMIR TURKEY		Shipper's Account Number		Not Negotiable Air Waybill Issued by TURKISH AIRLINES INC.			
Consignee's Name and Address VIETNAM BANK FOR AGRICULTURE AND RURAL DEVELOPMENT TAY HO BRANCH, 447 LAC LONG QUAN STREET, TAY HO DISTRICT, HA NOI, VIET NAM		Consignee's Account Number		Copies 1, 2 and 3 of this Air Waybill are originals and have the same validity It is agreed that the goods described herein are accepted in apparent good order and condition (except as noted) for carriage SUBJECT TO THE CONDITIONS OF CONTRACT ON THE REVERSE HEREOF. ALL GOODS MAY BE CARRIED BY ANY OTHER MEANS INCLUDING ROAD OR ANY OTHER CARRIER UNLESS SPECIFIC CONTRARY INSTRUCTIONS ARE GIVEN HEREON BY THE SHIPPER, AND SHIPPER AGREES THAT THE SHIPMENT MAY BE CARRIED VIA INTERMEDIATE STOPPING PLACES WHICH THE CARRIER DEEMS APPROPRIATE. THE SHIPPER'S ATTENTION IS DRAWN TO THE NOTICE CONCERNING CARRIER'S LIMITATION OF LIABILITY. Shipper may increase such limitation of liability by declaring a higher value for carriage and paying a supplemental charge if required.			
Issuing Carrier's Agent Name and City FAST STAR LINES TRANSPORT LTD.		Accounting Information FREIGHT COLLECT					
Agent's IATA Code 88-4-7154-0010		Account No.					
Airport of Departure (Addr. of First Carrier) and Requested Routing ATATURK AIRPORT IN TURKEY		Reference Number		Optional Shipping Information			
To HAN	By First Carrier TURKISH AIRLINES INC.	To	By	Currency USD	Declared Value for Carriage N.V.D		
Airport of Destination HANOI AIRPORT IN VIET NAM		Requested Flight/Date TK 6564-10/04/18		Amount of Insurance XXX	Declared Value for Customs N.V.C.		
Handling Information NOTIFY PARTY: MEDICAL EQUIPMENT IMPORT INCORPORATION TAH HO DISTRICT, HA NOI, VIET NAM							
No of Pieces RCP	Gross Weight	kg lb	Rate Class Commodity Item No.	Chargeable Weight	Rate Charge	Total	Nature and Quantity of Goods (incl. Dimensions or Volume)
5	806.00	K	Q	1,358.00	1.47	1,996.26	DIMS: 4/120x100x148 1/120x100x87 MEDICAL EQUIPMENT LETTER OF CREDIT NUMBER: 1506ILU1018100116
5	806.00					1,996.26	
Prepaid		Weight Charge		Collect	Other Charges		
				1,996.26	ENS: USD 20.00		
Valuation Charge		Tax					
Total Other Charges Due Agent		Total Other Charges Due Carrier					
		20.00					
Total Prepaid		Total Collect					
		2,016.26					
Currency Conversion Rates 3.976000		CC Charges in Dest. Currency		10/04/2018		OZGUR EKER	
For Carrier's Use only at Destination		W1 235-7116 6303 W0 Charges at Destination		Executed on (date) at (place)		Signature of Issuing Carrier or its Agent	
				Total collect Charges			

PIONEER SHIPPING LOGISTICS INC.

SEAWAY BILL (NON NEGOTIABLE COPY)

SHIPPER EXPORTER KLARA HOBZA C/O SIBONY 63 FLUSHING AVE, UNIT 200STE 323A BROOKLYN NY 11205		BILL OF LADING NO. NYCHAM10054		EXPORT REFERENCES LOT #:OE-10054	
CONSIGNEE KLARA HOBZA C/O TILL KRAUSE LORSENPIATZ 4 22767 HAMBURG TEL: 40-3861-9754 FAX: 4037503069 Contact: KLARA HOBZA C/O TILL KRAUS		IN WITNESS WHEREOF, THE UNDERSIGNED SIGNING OF BEHALF OF PIONEERSHIPPING INC. HAS SIGNED THREE (3) BILLS OF LADING, ALL OF THE SAME TENOR AND DATE, ONE OF WHICH BEING ACCOMPLISHED, THE OTHERS TO STAND VOID. ATTENTION OF SHIPPER. THE TERMS AND CONDITIONS OF THE ORDER BILL OF LADING UNDER WHICH THIS SHIPMENT IS ACCEPTED ARE PRINTED ON THE BACK HEREOF. NOTE:UNLESS OTHERWISE SPECIFIED THE CHARGES LISTED ABOVE DO NOT INCLUDE CUSTOMS CLEARANCE AND SIMILARY NON TRANSPORTATION CHARGES WHICH ARE FOR THE ACCOUNT OF THE CARGO.			
NOTIFY PARTY		B/L EXPRESS RELEASED FREIGHT PREPAID			
PLACE OF RECEIPT NEW YORK		CARGO INSURANCE		ONWARD INLAND ROUTING	
EXPORTING CARRIER DUBLIN EXPRESS		PORT OF LOADING NEW YORK			
PORT OF DISCHARGE DUBLIN		PLACE OF DELIVERY HAMBURG		BOOKING NO. 384732NYHAM	
MARKS AND NUMBERS		NO OF PKGS		DESCRIPTION GOODS	
KLARA HOBZA		7 CTN		7 CARTONS STC: PERSONAL EFFECTS AES ITN:X20090914033918	
CONTAINER NO. NYKU5724883		SEAL#		GROSS WT 109.43 KGS	
				MEASUREMENT 1.30 CBM	
				CFS/CFS	
THESE COMMODITIES TECHNOLOGY OR SOFTWARE WERE EXPORTED FROM THE U.S. IN ACCORDANCE WITH THE EXPORT ADMINISTRATION REGULATIONS. THESE COMMODITIES LICENSED BY THE U.S. FOR ULTIMATE DESTINATION DIVERSION CONTRARY TO U.S. LAW PROHIBITED. THE SURRENDER OF THE O/S PROMPTLY ENDORSED SHALL BE REQUIRED OF THE PROPERTY. INSPECTION OF PROPERTY COVERED BY THIS B/L WILL NOT BE PERMITTED UNLESS PERMISSION IS ENDORSED ON THIS ORIGINAL BILL OF LADING OR GIVEN IN WRITING BY THE SHIPPER.					
To Obtain Delivery Contact WORLD NET LOGISTICS(GERMANY) DIEPENAU 28195 BREMEN, GERMANY TEL: 49-421333088-12 FAX: 49-42133308				ON BOARD DATE 09/26/09	
				SHIPPER REFERENCE	
				B/L ISSUED IN NEW YORK	
				EXCESS VALUE	

January 1, 2006

Date

SAMPLE

COMMERCIAL INVOICE / PACKING LIST



SHIPPER: ABC Company 123 Main Street Your Town, City, Zip	CONSIGNEE: (Company Name) _____ C/O (Show Name) _____ Hall _____, Stand _____ (City) _____, (Country) _____ Attn: (Name of contact at the booth) _____	LICENSE NO: _____ CARNET NO.: _____ IRS NO: 00-0000000
	TOTAL PIECES: 2 TOTAL WEIGHT: 150	

Total Pieces (i.e. 1 of 2)	HS Number	Quantity	Description of Contents	Weight / Lbs	Dimensions (LxWxH inches)	Value / item \$	Total Value \$
1 of 2	4911.10.0090	200	Brochures & Pamphlets (For Free Distribution)	50 lbs	24" x 12" x 12"	\$ 0.05	\$ 10.00
	8708.99.0050	20	Machine Parts			\$ 5.00	\$ 100.00
2 of 2	9023.00.0000	1	Pop-up Display Stand	100 lbs	48" x 18" x 18"	\$ 500.00	\$ 500.00
<p>**** PLEASE STATE IF ITEMS ARE:</p> <p>1. FOR FREE DISTRIBUTION AT THE SHOW 2. FOR TEMPORARY IMPORT TO BE RETURNED BACK TO THE USA 3. FOR TEMPORARY IMPORT TO BE SOLD TO ANOTHER COMPANY IN A DIFFERENT COUNTRY. 4. FOR PERMANENT IMPORT TO REMAIN IN THE COUNTRY OF THE SHOW.</p>							

The material described above is of United States of America origin to be displayed at an international exhibition and possibly returned to the United States. Countries of origin for materials not manufactured in the United States of America are noted. The values listed on this document represent fair market value for the items described herein.

Total Value \$ \$ 610.00

Authorized Signature: _____ **MUST BE SIGNED**

Contact

If you have any further questions or need any assistance,
Please Contact OSU/ Shipping on 0302 741539 or 024-6097836



Thank You