Common Import / Export Documents

There are many documents involved in international trade, such as commercial documents, financial documents, transport documents, insurance documents and other international trade related documents. In processing the export consignment, documentation may be executed in up to four contracts: the export sales contract, the contract of carriage, the contract of finance and the contract of cargo insurance. It is therefore important to understand the role of each document and its requirements in international trade.

Commercial Documents

Quotation

An offer to sell goods and should state clearly the price, details of quality, quantity, trade terms, delivery terms and payment terms.

Prepared by: exporter

Sales Contract

An agreement between the buyer and the seller stipulating every detail of the transaction. Since this is a legally binding document, it is therefore advisable to seek legal advice before signing the contract.

Prepared by: exporter and importer

Pro Forma Invoice

An invoice provided by a supplier prior to the shipment of merchandise, informing the buyer of the kinds and quantities of goods to be sent, their value, and importation specifications (weight, size and similar characteristics). This is not issued for demanding payment but may be used when applying for an import licence / permit or arranging foreign currency or other funding purposes.

Prepared by: exporter

Commercial Invoice

A formal demand note for payment issued by the exporter to the importer for goods sold under a sales contract. It should give details of the goods sold, payment terms and trade terms. It is also used for the customs clearance of goods and sometimes for foreign exchange purpose by the importer.

Prepared by: exporter
Packing List
A list with detailed packing information of the goods shipped.
Prepared by: exporter

Inspection Certificate
A report issued by an independent surveyor (inspection company) or the exporter on the specifications of the shipment, including quality, quantity, and / or price, required by certain buyers and countries.
Prepared by: inspection company or exporter

Insurance Policy
An insurance document, with full details of the insurance coverage, evidencing insurance has been taken out on the goods shipped.
Prepared by: insurer or insurance agent or insurance broker

Insurance Certificate
This certifies that the shipment has been insured under a given open policy and is to cover loss of or damage to the cargo while in transit.
Prepared by: insurer or insurance agent or insurance broker

Product Testing Certificate
This certifies the products are conformed to a certain international / national technical standard, such as product quality, safety and specifications.
Prepared by: accredited laboratories

Health Certificate
Document issued by the competent country when agricultural or food products are being exported, to certify that they comply with the relevant legislation in the exporter's country and were in good condition at time of inspection, prior to shipment and fit for human consumption.
Prepared by: exporter / inspection authority

Phytosanitary Certificate
Frequently an international requirement that any consignment of plants or planting materials importing into a country shall be accompanied by a Phytosanitary Certificate issued by the exporting country stating that the consignment is found substantially free from diseases and pests and conforms with the current phytosanitary regulations of the importing country. Application of the certificate in Hong Kong should be made to the Agriculture and Fisheries Department.
Prepared by: exporter

Fumigation Certificate

A pest control certificate issued to certify that the concerned products have been undergone the quarantine and pre-shipment fumigation by the approved fumigation service providers. It is mainly required by the US, Canada, Australia, New Zealand and UK’s customs on solid wood packing material from Hong Kong and the Chinese Mainland.

Prepared by: exporter or inspection company

ATA Carnet

An international customs document used to obtain a duty-free temporary admission for goods such as exhibits for international trade fairs, samples and professional equipment, into the countries that are signatories to the ATA Convention.

Prepared by: exporter

Consular Invoice

A document required by some foreign countries, showing shipment information such as consignor, consignee, and value description, etc. Certified by a consular official of the importing country stationed in the foreign country, it is used by the country’s customs officials to verify the value, quantity and nature of the shipment.

Prepared by: exporter

Transport Documents

Shipping Order S/O

A document with details of the cargo and the shipper's requirements, and is the basic document for preparing other transport documents such as bill of lading, air waybill, etc.

Prepared by: shipper / transport companies

Dock Receipt D/R or Mate's Receipt

A receipt to confirm the receipt of cargo on quay / warehouse pending shipment. The dock receipt is used as documentation to prepare a bill of lading. It has no legal role regarding processing financial settlement.

Prepared by: shipping company

Bill of Lading (B/L)

An evidence of contract between the shipper of the goods and the carrier. The customer usually needs the original as proof of ownership to take possession of the goods. There
are two types: a STRAIGHT bill of lading is non-negotiable and a negotiable or shipper's ORDER bill of lading (also a title document) which can be bought, sold or traded while goods are in transit and is used for many types of financing transactions.

Prepared by: shipping company

**House Bill of Lading (Groupage)**

A bill of lading issued by a forwarder and, in many cases, not a title document. Shippers choosing to use a house bill of lading, should clarify with the bank whether it is acceptable for letter of credit purpose before the credit is opened. Advantages include less packing, lower insurance premiums, quicker transit, less risk of damage and lower rates than cargo as an individual parcel / consignment.

Prepared by: forwarder

**Sea Waybill**

A receipt for cargo which incorporates the contract of carriage between the shipper and the carrier but is non-negotiable and is therefore not a title document.

Prepared by: shipping company

**Air Waybill (AWB)**

A kind of waybill used for the carriage of goods by air. This serves as a receipt of goods for delivery and states the condition of carriage but is not a title document or transferable / negotiable instrument.

Prepared by: airline

**House Air Waybill (HAWB)**

An air consignment note issued by an air freight agent to provide the cargo description and records. Again, it is not a title document.

Prepared by: forwarding agent

**Shipping Guarantee**

Usually a pre-printed form provided by a shipping company or the bank, given by an importer's bank to the shipping company to replace the original transport document. The consignee may then in advance take delivery of goods against a shipping guarantee without producing the original bill of lading. The consignee and the importer bank will be responsible for any loss or charges occurred to the shipping company if fault is found in the collection. It is usually used with full margin or trust receipt to protect the bank's control to the goods.

Prepared by: importer's bank / shipping company / consignee

**Packing List (sometimes as packing note)**
A list providing information needed for transportation purpose, such as details of invoice, buyer, consignee, country of origin, vessel / flight date, port / airport of loading, port / airport of discharge, place of delivery, shipping marks / container number, weight / volume of merchandise and the fullest details of the goods, including packing information.

Prepared by: shipper

**Financial Documents**

**Documentary Credit D/C**

A bank instrument (issuing or opening bank), at the request of the buyer, evidencing the bank’s undertaking to the seller to pay a certain sum of money provided that specific requirements set out in the D/C are satisfied.

Prepared by: the issuing bank upon an application made by the importer

**Standby Credit**

An arrangement between a customer and his bank by which the customer may enjoy the convenience of cashing cheques, up to a value. Or a credit set up between the exporter and the importer guaranteeing the exporter will pay the importer a certain amount of money if the contract is not fulfilled. This is usually found in large transactions, such as crude oil, fertilizers, fishmeal, sugar, urea, etc.

Prepared by: exporter / issuing bank

**Collection Instruction**

An instruction given by an exporter to its banker, which empowers the bank to collect the payment subject to the contract terms on behalf of the exporter.

Prepared by: exporter

**Bill of Exchange (B/E) or Draft**

An unconditional written order, in which the importer addressed to and required by the exporter to pay on demand or at a future date a certain amount of money to the order of a person or bearer.

Prepared by: exporter

**Trust Receipt (T/R)**

A document to release a merchandise by a bank to a buyer (the bank still retains title to the merchandise), the buyer, who obtains the goods for processing is obligated to maintain the goods distinct from the remainder of his / her assets and to hold them ready for repossession by the bank.
Promissory Note

A financial instrument that is negotiable evidencing the obligations of the foreign buyer to pay to the bearer.

Prepared by: importer

Government Documents

Certificate of Origin (CO)

This certifies the place of manufacture of the exported goods to meet the requirements of the importing authorities.

Prepared by: Trade and Industry Department and five Chambers of Commerce [1]

Certificate of Origin Generalized Systems of Preferences (GSP) Form A (or as Form A)

A CO to support the claim for preferential tariff entry (a reduced or zero rate) of the exporting country's products into the GSP donors under the GSP they operate. In general, a Form A is issued only when the goods concerned have met both the origin rules of the preference receiving country as well as the origin criteria of the respective donor country's GSP.

Prepared by: Trade and Industry Department and five Chambers of Commerce

Import / Export Declaration

A statement made to the Director of Customs at port of entry / exit, declaring full particulars of the shipment, eg. the nature and the destination / exporting country of the ship's cargo. Its primary use is for compiling trade statistics.

Prepared by: exporter / importer

Import / Export Licence

A document issued by a relevant government department authorising the imports and exports of certain controlled goods.

Prepared by: Trade and Industry Department, Customs & Excise Department, etc

International Import Certificate (IIC)

A statement issued by the government of country of destination, certifying the imported strategic goods will be disposed of in the designated country. In Hong Kong, it is issued only to meet an exporting country's requirement.

Prepared by: Trade and Industry Department
Delivery Verification Certificate (DVC)

A statement issued by the government of country of destination, certifying a specific strategic commodity has been arrived in the designated country. In Hong Kong, it is issued only to meet an exporting country’s requirement.

Prepared by: Trade and Industry Department

Landing Certificate

A document issued by the government of country of destination, certifying a specific commodity has been arrived in the designated country. In Hong Kong, it is issued by the Census and Statistics Department. Application requirements include letter stating the reason for the application, import declaration & receipt; bill of lading, sea waybill & land manifest; supplier’s invoice; and packing list (if any).

Prepared by: Census and Statistics Department

Customs Invoice

A document specified by the customs authorities of the importing countries stating the selling price, costs for freight, insurance, packing and payment terms, etc, for the purpose of determining the customs value.

Prepared by: exporter

[1] Five Government approved certification organisations are Hong Kong General Chamber of Commerce; Indian Chamber of Commerce, Hong Kong; Federation of Hong Kong Industries; Chinese Manufacturers' Association of Hong Kong; and Chinese General Chamber of Commerce.