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

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)2; European Economic Community (EEC); Conference of European Ministers of Transport (CEMT)3; Customs Co-operation Council (CCC); Central Office for International Railway Transport (OCTI)4; International Chamber of Commerce (ICC); International Organization for Standardization (ISO); International Air Transport Association (IATA); International Road Transport Union (IRTU)5; International Union of Railways (UIC); International Chamber of Shipping (ICS); International Civil Airports Association (ICAA)6; International Federation of Freight Forwarders Associations (FIATA); International Railway Transport Committee (CIT)7; and Society for Worldwide Interbank Financial Telecommunication (S.W.I.F.T.)8.

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.

3. In some countries administrations require special import documents named “Customs invoices”, or “consular invoices”, authenticated by consular officials of the country of import stationed in the country of export. The content of these documents – which are intended to provide information or evidence in additional to information normally found on commercial invoices – varies from one country to another; in many cases they create difficulties in the documentation procedure. For this reason several national trade facilitation bodies and UNCTAD’s Special Programme on Trade Facilitation (FALPRO) worked towards and obtained changes in many relevant import procedures to overcome these difficulties. The ECE Working Party on Facilitation of International Trade Procedures, in its Recommendation No. 18 (1980), included Facilitation Measure 8.3: “Consular invoices, consular visa requirements and consular fees should be abolished”.

4. The Working Party on Facilitation of International Trade Procedures – recognizing the need for harmonization of the commercial invoice – 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 should be elaborated, a proposition which was studied within a GATT Working Group “Non-Tariff Measures (Import Documentation)”, set up during the Tokyo Round of tariff negotiations. After consultations with that Working Group, it was concluded that it would not be feasible to combine satisfactorily 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 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 progress achieved in many sectors through the use of a standardized commercial invoice, and to the possibility that an invoice of this kind might also be used to replace or supplement certain administrative documents required by government authorities. Progress in the use of automated data processing and data transmission methods was borne in mind as well as the many cases in which documents are aligned to the United Nations Layout Key (UNLK), either directly or through aligned national series or standards. The fact that the UNLK had already been accepted by a very large number of countries and organizations 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 owing to 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 were always required for the performance of transactions in international trade. The formal Recommendation reproduced in this document was initially adopted in 1975; the present, second edition was adopted in 1983 and updates terminology and information of relevance in the context of the Aligned Invoice Layout Key.

6. Having noted that various commercial documents related to the invoice and used in a seller’s preliminary procedure (e.g. Offer, Acknowledgement of order, Dispatch advice, etc.) were similar in data content to the invoice itself, the ECE Working Party had envisaged that detailed guidelines for the design of these derived documents could be incorporated in the Recommendation concerning the aligned invoice layout key. However, when studying the structure of the United Nations system of aligned trade documents in greater depth, it was found preferable, for the time being, to issue the UNLK, the present second edition of the Recommendation on the Invoice Layout Key, and Guidelines for the application of the UNLK as three separate publications. The ultimate goal is to include these three publications in a comprehensive reference manual.

7. As regards the preparation of commercial invoices in one-run systems or by other automated means, it is recalled that, in May 1979, the Customs Co-operation Council adopted a Recommendation that Customs administrations “should accept commercial invoices produced by any process, for example, the one-run method, in cases where the presentation of the commercial invoice is required in connection with the clearance of goods” and that they “should refrain from requiring a signature, for Customs purposes, on commercial invoices presented in support of a Goods declaration”. Moreover, Recommendation No. 18 adopted by the Working Party on Facilitation of International Trade Procedures in 1981 includes Facilitation Measure 4.1 addressed to importers, recommending them to “advise their banks not to reject invoices prepared in one-run systems”.

**II. SCOPE**

8. This Recommendation provides a layout key aligned with the United Nations Layout Key, for commercial invoices, for use in international trade.

**III. FIELD OF APPLICATION**

9. This Recommendation applies to the design of commercial invoices for international trade in goods. Although the layout key as illustrated on page 6-7 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 instances. In addition to normal commercial application, invoices based on this Recommendation are intended to the extent possible to serve 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

10. 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 (ECE; ISO DP 6760).

Character spacing (“Pitch”): distance between corresponding points of the stroke center lines of adjacent characters on the same line (ISO DP 6760). Note: Width space for office machines.

Data entry: data entered on a data carrier (ECE; ISO DP 6760).

Data field: an area designated for a specified data entry (ECE).

Field heading: a field identifier expressed in plain language, full or abbreviated (ECE; ISO DP 6760).

Field identifier: a text or code specifying the nature of the data in a data field (ISO DP 6760).


Layout key: a pro-forma document used for indicating spaces reserved for certain statements appearing in documents in an integrated system (ECE; ISO DP 6422).

Line spacing: the distance between two adjacent baselines (ECE; ISO DP 6760).

V. DESCRIPTION

11. Paper size – The paper size for the Layout Key is the international ISO size A2 (210 x 297 mm, 8 1/2 x 11 3/4 in), with provision for ISO size A5L (148 x 210 mm) for certain postal forms and for the equivalent sizes specified for continuous forms in ISO 2784-1974. In some countries, particularly in North America, the paper size 216 x 280 mm (8 1/2 x 11 in) is commonly used. Where this size is used, alignment can be 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; the resulting common image area measures 183 x 262 mm.

12. Spacing measurements – The basic spacing measurements of the Layout Key (1/8 in or 4.24 mm for line spacing and 1/16 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 with optical character recognition devices.

13. 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 ISO 3535-1977 “Forms Design Sheet and Layout Chart”, using standard column widths suitable for pre-set standard tabulating positions.

14. Design considerations – Generally, the design of the Layout Key is based on the “box design” principle. Care has been taken to place recipient addresses in an area acceptable to postal authorities for use with window envelopes. In placing the other data elements included in the Layout Key, consideration has been given to arguments of a technical, legal, commercial, administrative and practical nature put forward by the various interested parties consulted. An area for “free disposal” in the lower part of the format is intended to cater to more particular needs in individual applications.

VI. APPLICATION PRINCIPLES

The following principles apply for the designing of forms on the basis of the Invoice Layout Key:

15.1. Data elements specified in the Invoice Layout Key should be placed in the corresponding space in the form under design.

15.2. Data elements not specified in the Invoice Layout Key should be placed in the “free disposal area”.

15.3. Data elements specified in the Invoice Layout Key but not required in the form under design can be disregarded and the corresponding space used for other purposes in the same way as the “free disposal area”.

15.4. National masters may provide for alternative use of space not utilized for the purpose intended in the aligned invoice; such space can 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).

16. The field identifiers in the Aligned Invoice Layout Key only indicate the nature of the information to be contained in the fields. The data fields can be further subdivided observing certain practices which have emerged in the development of various international documents. As examples, it is possible to provide space for the seller’s agent in the bottom part of the seller field; the field for transport details can be sub-divided to accommodate the
various data elements specifying places of the itinerary, modes and means of transport, etc. The depth of the "goods description" area can be adjusted to the average need by raising or lowering the dotted line as required.

**VII. DATA FIELDS**

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

18. 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 invoices 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**

19. 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**
  The field is primarily intended for the name and address of the party to whom the goods should be delivered. The field has been located in conformity with international postal specifications so as to allow the use of window envelopes.

- **Transport details**
  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. This order can be changed. They should be used as a payment reference; they do not necessarily identify the purchase/sale transaction.

- **Other reference**
  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.

**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 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**

An 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 evidence of origin in cases where provisions permit a Declaration of Origin for this purpose. 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 can be indicated in connection with each item with a reference “see below” in the country of origin box.

**Terms of delivery and payment**

These should be indicated either by specific reference to standard terms such as INCOTERMS or by an accurate description of the applicable terms, cf. ECE Recommendation No. 18, Facilitation Measure 3.4. Established codes could be used, cf. ECE Recommendation No. 5 “Abbreviations of INCOTERMS” and No. 17 “PAYTERMS”, etc. Indications of time of delivery, currency, etc. can also be included in this field.

**Goods information**

20. 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, homogeneous goods not requiring separate descriptions for invoicing purposes, this subdivision may not be 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.

**Shipping marks; Container number; No. and kind of package; Goods description (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 cubes, number of containers or other transport units, commodity numbers (e.g. the CCCN 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.

ECE Recommendation No. 15 gives information on the use of a simplified shipping mark.

Attention is drawn to the CCC Resolution of May 1979 on the insertion of CCCN numbers in commercial invoices, in which it is stated that such a reference should help make the classification easier and more uniform, and that “the insertion of this number is optional and simply provides information for all parties concerned and, in particular, does not modify the responsibilities of the declarant in the country of importation”.

**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 such as “kos”, “kgs”, “kilos”, etc. should be avoided). If other units, such as tons, grammes or non-metric units have to be used, the unit must be indicated after the quantity. (A code for units of quantity is being developed by the Working Party on Facilitation of International Trade Procedures.)

**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 such as “cu. M”, “cubicm”, etc. should be avoided). If non-metric units have to be used, the unit will normally be cubic feet, abbreviated “ft³” (not “cu.ft”, “cubicft”, 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 commodities 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 sufficiently detailed to identify the 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. International Standard ISO 4217 establishes a currency code which has been endorsed by the Working Party on Facilitation of International Trade Procedures through its Recommendation No. 7.

**Ancillary costs specification, certification, etc.**

21. 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 6-7) and one horizontal (see paragraph 27), where these costs are completed horizontally to a “total charges” amount which is then added to the “amount” (also, deduction can be made of rebates, etc.; the precise contents of costs specification is dependent on the delivery terms applied; the examples given are based on the FOB and CIF alternatives).

22. 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.

<table>
<thead>
<tr>
<th>Description</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount(s) minus quantity rebate if</td>
<td></td>
</tr>
<tr>
<td>applicable</td>
<td></td>
</tr>
<tr>
<td>(Total amount)</td>
<td></td>
</tr>
<tr>
<td>Packing</td>
<td></td>
</tr>
<tr>
<td>Freight</td>
<td></td>
</tr>
<tr>
<td>Other costs, to be specified</td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td></td>
</tr>
<tr>
<td>(Total charges)</td>
<td></td>
</tr>
<tr>
<td>Deductions, to be specified</td>
<td></td>
</tr>
<tr>
<td>(Total deductions)</td>
<td></td>
</tr>
<tr>
<td>Invoice sub-total</td>
<td></td>
</tr>
<tr>
<td>Discount</td>
<td></td>
</tr>
<tr>
<td>Total invoice amount or Total to</td>
<td></td>
</tr>
<tr>
<td>pay</td>
<td></td>
</tr>
</tbody>
</table>

23. 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.

24. **Certification, authentication (signature):** Space is available at the bottom for any form of certification and for signatures or other proof of authentication when required.

25. Certifications, 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.”

26. Recent United Nations conventions (Convention on the Carriage of Goods by Sea, Hamburg 1978; Convention on International Multimodal Transport, Geneva 1979) state that a signature may be in handwriting, printed in facsimile, perforated, stamped, in symbols, or made by any other mechanical or electronical means, if

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not inconsistent with the law of the country where the
document is issued. ECE Recommendation No. 14 gives
information on authentication by means other than signa-
ture; see also paragraph 7 above.

27. The Aligned Invoice Layout Key as illustrated on
page 6-7 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
below. In addition to the two main options, it is recog-
nized that the nature of merchandise 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 to 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 commod-
ity specification.

<table>
<thead>
<tr>
<th>Packing</th>
<th>Freight</th>
<th>Other costs (specify)</th>
<th>Insurance</th>
<th>Total amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Deductions (specify kind and amount)

<table>
<thead>
<tr>
<th>Total charges</th>
<th>Total deduct.</th>
<th>Total to pay</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### INVOICE LAYOUT KEY

| **Seller** | **Invoice date and N°.** |
| **Other references** |
| **C consignee** | **Buyer (if other than consignee)** |
| **Country of origin of goods** |
| **Transport details** | **Terms of delivery and payment** |
| **Shipping marks; Container N°.** | **N°. and kind of packages; Goods description (in full and/or in code)** |
| **Gross weight. kg.** | **Cube m3** |
| **Specification of commodities (in code and/or in full)** | **Quantity** | **Unit price** | **Amount** |
| **Packing** | **Included above** | **Not incl. above** |
| **Freight** |
| **Other costs (Specify)** |
| **Insurance** |
| **Total invoice amount** |