



## **Commercial Invoice Requirements for Imports into the United States**

*In accordance with 19 CFR § 141.86 and Kohler Co. requirements, the following information must appear on all commercial invoices submitted for Customs clearance of imported merchandise.*

- Commercial Invoice must be in English**
  - The Invoice Number and Invoice/Shipment Date must be stated on the invoice
  - If the Invoice consists of multiple pages, each paper must be numbered consecutively
- Port of United States Entry** to which the merchandise is destined
- Time, Place, and Parties to the Transaction**
  - Time when the merchandise is sold or agreed to be sold
  - Name and address of the Seller
  - Name and address of the Shipper if not the same as the Seller
  - Name and address of the Buyer (i.e. Kohler Co.)
  - Name and address of the Recipient (delivery address)
- Kohler Co. Purchase Order Number(s)**
- Kohler Co. Part Number(s)**
- Detailed Description of the Merchandise in English**
  - Generic descriptions are not sufficient
  - Examples of complete descriptions – “ceramic toilet bowl,” or “vulcanized rubber hose with fittings”
  - NOTE: Certain commodities, such as bearings, require the actual manufacturer’s name, address and additional product details on the invoice. This includes the type of bearing/housing as well as certain physical attributes – length, inner diameter, outer diameter, etc.
- Value of Goods** → the price paid or payable for each item
  - Customs invoice must be the same as the invoice used by Kohler Co. to pay the vendor (no dual invoicing) and must match the Kohler Co. Purchase Order
  - State the Currency of Sale
  - Item purchase price & extended value (price x quantity)
  - List any other charges not included in the price of the goods such as: Freight (if seller arranges transportation), Packing Costs, Testing Costs, Engineering Work, Dies/Molds/Tools and Other Assists
  - All “free of charge” items must have a commercial value listed for Customs purposes. If no purchase price is established, the price payable in the course of ordinary trade (the fair market value) is acceptable to use.
- Quantities** in Metric Weights and Measures
  - Item Quantity as well as NET and GROSS Weights
  - Quantity per line item
  - Total Quantity of all line items
  - Unit of Measure
- Country of Origin** of the merchandise
  - Country of manufacture for each item on the invoice
- Terms of Sale**
  - INCOTERMS 2020