

APPLIES TO THE PORT(S) OF: U.S. Virgin Islands

ORIGINATING OFFICE: Virgin Islands Area Port



**U.S. Customs and Border Protection**

**NUMBER: 2020-03**

**Trade Information Notice**

**DATE: September 18, 2020**

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**SUBJECT:** Invoice Accuracy

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**DISTRIBUTION:** Importers, Customs Business Services, and Other Interested Parties

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**PURPOSE:**

The invoice is the primary document that enables Customs to correctly classify merchandise, determine admissibility and assess the correct duty. Therefore, the invoice must be legible, complete, accurate, and adequately describe the merchandise.

**INFORMATION:**

**Section 141.86** of CBP Regulations, requires the following elements to be evident on all invoices presented to U.S. Customs and Border Protection:

1. name of seller;
2. name of purchaser;
3. detailed description of the merchandise —
  - a. name by which each item is known,
  - b. the grade or quality of the merchandise,
  - c. the marks, numbers and symbols under which the merchandise is sold and purchased
  - d. quantities in appropriate weights and measures being imported,
  - e. purchase price of each item in the currency of the purchase,
  - f. all charges applicable to the shipment,
  - ~~g.~~ all discounts applicable to the purchase, and
  - h. country of origin; and
4. invoices must be in English or be translated into English.

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**Section 142.6** of CBP Regulations requires:

1. an adequate description of the merchandise;
2. quantities being imported;
3. value of the merchandise; and
4. appropriate eight-digit Harmonized Tariff Schedule (HTS) identification number.

Item numbers and/or part numbers without accompanying merchandise descriptions either on the invoice or on a document attached to the invoice are not considered adequate invoice descriptions and will not be accepted.

If you have additional questions, please contact the Import Specialist Branch in St. Thomas at (340) 774-6075 or in St. Croix (340) 773-1490.



Marcia Murrell

Assistant Area Port Director, Trade

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