

<b>Field Number</b>	<b>Invoice Element</b>
1	Seller: Name & Address
2	Sold To: Buyer's s name and address (importer of record)
3	Ship-to: Consignee's name and address.
7a	Purchase order number; sales order number or other reference number.
7b	Purchase order item number
7c	Purchase order schedule line
14	Delivery Terms
15	Payment Terms
16	Currency
18	Part numbers
19	Description of goods
20	HTS
21	Quantity
22	Unit of Measure
23	Unit Value
24	Total Value (Customs)

## Definitions

If not a purchase substitute with Shipper/Exporter Name & Address

Name and address of Customer (usually this is the customer's billing address). Also, Provide Buyer's Responsible Party's Name and Phone Number.

Identifies the location where goods are to be delivered.

Allows import transaction to be tied to the accounting transaction - indicates that goods were purchased according to specific terms or sales agreement. NOTE: if more than one LORD PO# applies, use detail section.

Identifies the item of the Purchase Order

Identifies the schedule line of the purchase order item. Typically found on the LORD Delivery Snapshot report (not on Purchase Order).

This is the contractual term that defines transport, customs and risk of loss responsibilities for both the seller and the purchaser. In international transactions, "Incoterms" are the standard to use, with Incoterms 2000 being the most recent edition. For the return of product after further processing the LORD prefers the INCOTerm FCA (Shipper's Dock or Port of Exit). This should be noted on the PO for the services/value add. ExWorks is not

This is the number of days allowed before payment of the invoice, I.e. "payment upon receipt"; Net 30 , etc. This is a Contract or Purchase Order term. If not a sale - indicate "Value for Customs Purposes Only"

Usually U.S. Dollars, but define according to contractual agreement.

Indicate the unique Part Number for the item. Use LORD P/N, when possible.

The commercial name and description of the good. Do not use abbreviations unless they are commonly known - such as ADP for "automatic data processing" - It is helpful to consult the Harmonized Tariff Schedule (HTS) when describing goods for Customs purposes. Use the general description provided in the HTS heading and provide the detail required by the subheading and sub-sub heading as required. Example: Power Supply physically incorporated into ADP machines; AC/DC; Output wattage 600 W. This detailed description allows the importer and Customs to verify that the correct HTS number has been used.

Provide the Harmonized Tariff Schedule (HTS) Code fore each item. Usually the shipper will provide the HTS number based on the importing country's tariff schedule. HTSUS on LORD PO under the revision level of the

Quantity expressed in purchased units of measure

Contractual Unit of Measure (EA, KG, etc). If contractual U/M is not the same, or not naturally convertible, to the HTSUS "Unit of Quantity" (such as "EA" and "M2"), then need to make appropriate conversion to the quantity for reporting on the customs entry.

Provide the export value of the item per unit. If the items is purchased this will be the agreed upon purchase price. If the item is not sold, then the "fair market value" must be noted. The value must not be understated or zero. Refer to the Valuation requirements as set forth by the World Customs Organization (WCO). Also see Section #26 regarding any additional charges or allowances related to the value of the shipment.

Total Value for Customs. This is the Quantity x Total Unit Value = Total Value (Customs). Invoice Total Value (Customs) = sum of total value columns + Additional Charges - Allowance = Total Customs Value

<b>Commercial Invoice Guidelines - Importing into U.S.A.</b>				
<b>Field Number</b>	<b>Source Document or Party**</b>	<b>19 CFR Requirements US Customs Regulations</b>	<b>Invoice Element</b>	<b>Definitions</b>
1	LORD PO	141.86(a)(2)	Seller: Name & Address	If not a purchase substitute with Shipper/Exporter Name & Address
2	LORD PO	141.86(a)(2)	Sold To: Buyer's name and address (importer of record)	Name and address of Customer (usually this is the customer's billing address). Also, Provide Buyer's Responsible Party's Name and Phone Number.
3	LORD PO		Ship-to: Consignee's name and address.	Identifies the location where goods are to be delivered.
4	LORD Broker - contact LordRoutingCenter@lord.com		Notify party - Name, address and telephone number.	Identifies the party to notify about the arrival of goods - Usually will be the LORD designated Customs Broker.
5	Supplier Commercial Invoice		Invoice number	Unique identifying number to identify transactions.
6	Supplier Commercial Invoice	141.86(a)(2)	Date of invoice	
7a	LORD PO		Purchase order number; sales order number or other reference number.	according to specific terms or sales agreement. NOTE: if more than one LORD PO# applies, use detail section.
7b	LORD Item #		Purchase order item number	Identifies the item of the Purchase Order
7c	LORD Schedule Line		Purchase order schedule line	Identifies the schedule line of the purchase order item. Typically found on the LORD Delivery Snapshot report (not on Purchase Order).
8	Packing List	141.86(a)(4)	Packing List Summary Information	Information that ties the Invoice to the Packing List and to the Ocean B/L or Air Waybill
9	PO and/or Bill Of Lading	141.86(a)(2)	Port of Export	Port/Airport City of Shipment. For most LORD Purchase Orders, the port of export will be named (unless INCOTerm is Shipper's Dock).
10	Contact LordRoutingCenter@lord.com		Destination Country	Country of final destination. Ship To Location on LORD Purchase Order. Typical United States of America.
11	N/A*	141.86(a)(1)	Destination Port/Airport	Port/Airport of Destination in U.S.A. *Not known unless INCOTerms are other than FCA.
12	N/A	141.86(a)(3)	Shipping Marks	Identify markings as placed on outside of boxes
13	LORD named freight forwarder		Carrier	Identifies the carrier of the goods. Contact Lord Routing Center.
14	LORD PO		Delivery Terms	This is the contractual term that defines transport, customs and risk of loss responsibilities for both the seller and the purchaser. In international transactions, "Incoterms" are the standard to use, with Incoterms 2000 being the most recent edition. For the return of product after further processing the LORD prefers the INCOTerm FCA (Shipper's Dock or Port of Exit). This should be noted on the PO for the services/value add. ExWorks is not preferred.
15	LORD PO		Payment Terms	etc. This is a Contract or Purchase Order term. If not a sale - indicate "Value for Customs Purposes Only"
16	LORD PO	141.86(a)(5) & (7)	Currency	Usually U.S. Dollars, but define according to contractual agreement.
17	Packing List	141.86(a)(3)	Number of pallets & boxes	Indicate number of packaging containers and type (i.e. 2 Boxes)
18	LORD PO	141.86(a)(3)	Part numbers	Indicate the unique Part Number for the item. Use LORD P/N, when possible.
19	LORD PO	141.86(a)(3)	Description of goods	The commercial name and description of the good. Do not use abbreviations unless they are commonly known - such as ADP for "automatic data processing" - It is helpful to consult the Harmonized Tariff Schedule (HTS) when describing goods for Customs purposes. Use the general description provided in the HTS heading and provide the detail required by the subheading and sub-sub heading as required. Example: Power Supply physically incorporated into ADP machines; AC/DC; Output wattage 600 W. This detailed description allows the importer and Customs to verify that the correct HTS number has been used.
20	LORD PO	141.61(e)	HTS	Provide the Harmonized Tariff Schedule (HTS) Code for each item. Usually the shipper will provide the HTS number based on the importing country's tariff schedule. HTSUS on LORD PO under the revision level of the material.
21	LORD PO	141.86(a)(4)	Quantity	Quantity expressed in purchased units of measure
22	LORD PO		Unit of Measure	Contractual Unit of Measure (EA, KG, etc). If contractual U/M is not the same, or not naturally convertible, to the HTSUS "Unit of Quantity" (such as "EA" and "M2"), then need to make appropriate conversion to the quantity for reporting on the customs entry.
23	LORD PO	141.86(a)(5)	Unit Value	Provide the export value of the item per unit. If the item is purchased this will be the agreed upon purchase price. If the item is not sold, then the "fair market value" must be noted. The value must not be understated or zero. Refer to the Valuation requirements as set forth by the World Customs Organization (WCO). Also see Section #26 regarding any additional charges or allowances related to the value of the shipment.
24	LORD PO	141.86(a)(5)	Total Value (Customs)	Total Value for Customs. This is the Quantity x Total Unit Value = Total Value (Customs). Invoice Total Value (Customs) = sum of total value columns + Additional Charges - Allowance = Total Customs Value

<b>Commercial Invoice Guidelines - Importing into U.S.A.</b>				
<b>Field Number</b>	<b>Source Document or Party**</b>	<b>19 CFR Requirements US Customs Regulations</b>	<b>Invoice Element</b>	<b>Definitions</b>
25	Supplier Commercial Invoice	141.86(a)(10)	Country of origin of goods on each line item	The country where the item was grown, produced or manufactured. Or if the good is a combination of countries - the country where the item is "substantially transformed" from raw materials to a good with a different name/character/use. If the item qualifies for treatment under a Free Trade Agreement (FTA), please provide the required FTA Certificate of Origin or other such written certification or statement. Examples of FTA's include; GSP, NAFTA, etc.
26	LORD PO (if applicable)	14.86(a)(8), (9) & (11)	Any line item additional charges or allowances not in the unit price	1) To the extent that any contractual cost elements are not included in the part unit prices for further processing (freight, packing, insurance, commissions, etc) these need to be identified by name with the corresponding charge. 2) Ensure any additional charges/fees are itemized on the commercial invoice <b>that are not included in the unit price</b> . Examples may include set up charges, expedite fees, overtime charges, etc. These additional charges must also be listed on the PO issued by LORD.
27	Supplier provides if applicable	<b>EXPORT CONTROL CLAUSES</b>	Must include if <u>any</u> invoiced item is controlled under the the exporting country's Export Control Laws and Regulations or under U.S. International Traffic in Arms Regulations (ITAR) and/or under the Canadian Export Control List (ECL).	Shipper should refer to their local export control regulations to determine if any export authorization/license is required. Please note any such export control information (i.e Export Control Number (ECN) or export license authorization/number). If the item is a military or defense article - please clearly indicate. If any imported item is controlled under the International Traffic in Arms Regulations (ITAR) or under the Canadian Export Control List (ECL) then the appropriate ITAR Exemption Statement and Canadian Export Exemption Citations must appear on all Customs documentation.
28	Individual Preparing the Supplier Commerical Invoice	141.86(j)	Responsible Party:	Name, signature, title and date of responsible exporter employee who has knowledge of transaction
29	Supplier Commercial Invoice if applicable		Container Stuffing Location	Name and address of the physical location where the goods were stuffed in the container. If INCOTerms are FCA Shipper's Dock, the shipper should provide this information, otherwise, shipper may not have sufficient information to complete this item and defer to the LORD broker.
30	Supplier Commercial Invoice if applicable		Consolidator Stuffer	Name and address of the party who stuffed the container or arranged for the stuffing of the container.
31	LORD PO (if applicable)		Consignee	Electronic Identification Number (EIN) of the ultimate consignee on whose account the merchandise is shipped.
32	LORD PO (if applicable)		Manufacturer ID	Denote the full name of the manufacturer, perferrably with the address for any item not manufactured by the exporter/shipper.
			<b>Additional Notes:</b>	
		141.86(d)	Invoice to be in English or have an attachment providing the English translation.	
		141.86(e)	Packing list. Each invoice shall state in adequate detail what merchandise is contained in each individual package.	
			**If no LORD PO, contact LORD Routing Center for additional information.	

