

**RESOLUTION ON THE INSERTION  
IN COMMERCIAL INVOICES  
OF THE CODE NUMBER  
FOR THE CLASSIFICATION OF GOODS  
IN THE HARMONIZED COMMODITY DESCRIPTION  
AND CODING SYSTEM  
(5 July 1989)**

THE CUSTOMS CO-OPERATION COUNCIL, \*

CONSIDERING that the classification of goods is essential, particularly for the purpose of Customs clearance and the collection of international trade statistics,

NOTING that the application by a very large number of countries of the "Harmonized Commodity Description and Coding System", also known as the "Harmonized System (HS)", and the considerable growth of international trade require that all appropriate steps be taken to ensure that the classification of goods in the Harmonized System shall be uniform and as easy as possible,

TAKING INTO ACCOUNT that the Harmonized System is intended to be incorporated into commercial commodity description and coding systems to the greatest extent possible,

TAKING INTO ACCOUNT the work done by the United Nations Economic Commission for Europe in connection with the Aligned Invoice Lay-out Key for International Trade,

CONSIDERS that a reference in the invoice to the HS code number of exported goods should help to make classification easier and more uniform,

EMPHASIZES that 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,

EXPRESSES THE WISH that exporters be invited to act accordingly in all countries in which the Harmonized System is applied.

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\* The "Customs Co-operation Council" is the official name of the World Customs Organization.