

- 3) Can you export the goods without permission from the customs authorities? What are the objectives of customs control?
- 4) Describe various stages involved in customs clearance.

UNIT 14 CUSTOM CLEARANCE OF IMPORT CARGO

Structure

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14.0 OBJECTIVES

After studying this unit, you should be able to:

- describe the objectives of custom clearance
- explain the legal framework
- discuss the basic information, documents and related duties
- describe the stages of custom clearance
- explain the procedure of custom clearance
- discuss the Electronic Data Interchange System.

14.1 INTRODUCTION

The concept of customs operation is as old as the trade itself. In the olden days, there was a tradition followed by traders of offering gifts, etc. to kings to be able to sell their merchandise in different territories. The same practice has been formalized in the modern economic and political systems. Goods are subjected to levy of duties, whenever they cross the national frontiers/boundaries of a country. Despite all efforts in favour of free trade, collection of revenue is still on priority of the Commissioner in charge of a Customhouse. In this unit, you will learn the objectives, legal framework, basic information, documents and duties related to custom clearance of import cargo. You will further study the stages and procedure of custom clearance and the operation of Electronic Data Interchange System.

14.2 OBJECTIVES OF CUSTOM CLEARANCE

Apart from being a source of revenue, the major objectives of customs clearance are as follows:

Check smuggling: Those transactions which do not take place in accordance with provisions of different laws in force in India amounts to smuggling. It is the duty of customs administration to check such transactions.

Regulate trade: Custom clearance help in regulating trade in accordance with national objectives and policies. Violation of any provision of the Exim policy as decided by the Ministry of Commerce **ipso-facto** is a violation under the Customs Act with regard to various prohibition and restrictions imposed by the Government.

Agency function: To undertake agency functions i.e. functions performed on behalf of other agencies. For example, it is the customs responsibility to ascertain that the requirements emanating from different acts in force are complied with or not. It may be requirements of the Foreign Exchange Management Act or Quality Control and Pre-Shipment Inspection Act.

Collection of trade data: To collect trade data and submit the same to Directorate General of Commercial Intelligence & Statistics (DGCI & S) Calcutta, Ministry of Commerce, which brings out trade data in different formats for the use of a) Various Government Departments/Ministries, b) Trade and Industry, c) Researchers, and others concerned with international trade.

Data is essential to review the past performance and plan for the future as well as to know the trends of our trade or unit/value realisation of a particular item etc.

14.3 LEGAL FRAMEWORK

To achieve the above mentioned objectives, there is a need to have a suitable legal framework. At present, Customs department and Trade & Industry have been provided with guidelines for smooth functioning based upon the following Acts passed by the Parliament.

Foreign Trade (Development and Regulation) Act, 1992

This Act of 1992 has repealed the Imports and Exports (Control) Act, 1947. Under the Act, of 1947 imports of all goods was prohibited or controlled except those that were specifically permitted to be imported. Under the Act of 1992, import of all goods is free except to the extent that some items are regulated by the policy or any other law for the time being in force. In exercise of the power conferred by section 5 of this Act, the Central Government formulated the first five year Export Import Policy (1992-97). With positive outcomes of this policy, now the Central Government has notified the second five year Export Import policy (1997-2002).

Under section 3 and 5 of this Act, Central Government i.e. Ministry of Commerce is authorised to make provisions relating to imports and exports and to formulate export and import policy. Under the present policy there is a list of items which are completely banned or restricted (can be imported against a licence) and canalised items (can only be imported through canalising agency).

The Customs Act, 1962

The customs Act, 1962 governs customs operations. This Act comprises seventeen chapters spread over 161 sections. These sections empower the Government to decide about the suitable legal framework to provide guidelines to the Customs Administration and trade & industry covering all situations connected with export/import transactions. The Customs Administration functions through two wings:

Appraisement: It deals with authorised transactions which move in accordance with the law, for which prior permission is granted by the competent authority on the basis of examination/appraisement of documents submitted by the importer/exporter followed by physical verification of goods in a prescribed manner. The various sections of the CA, 1962 empower the Government to decide matters such as:

- a) The type of organisational setup;
- b) Approved places for loading and unloading of goods;

- c) Responsibilities and formalities of the incharge of the vehicle carrying imported cargo, rate of duty, nature of duty, date of duty and exchange rate, assessment guidelines, exemptions, documentary requirements and warehousing procedure etc.

There are also provisions for the aggrieved party to go for appeal against anything done wrong by one party against another party.

Prevention: Preventive wing keeps watch on the movement of goods involved in unauthorized transactions which amount to smuggling. Action against such movements is taken as per laid down procedures under the Customs Act. The prevention wing keeps a watch over the unlawful movements, collects information, investigates, conducts raid, make searches, seizures and confiscate the goods. Penal action is taken against the defaulter.

Customs Tariff Act, 1975

Details about the rate and nature of customs duty levied on any item, as decided by the Central Government are specified in the first schedule for imports and in the second schedule for exports, of the Customs Tariff Act, 1975. This is for the purpose of streamlining the Customs functioning. The Customs Tariff Act is based on a classification known as Harmonised System of Nomenclature (HSN). There are 21 sections spread over 99 chapters, covering different commodity groups. Each chapter is further divided in headings and headings are divided in sub-headings. Onus to establish tariff classification of goods lies with the department. However, it is advisable that importer must ensure that the classification is correct. To help understanding and determining of correct classification interpretative rules and explanatory notes (HSN) can be referred to. It is pertinent to mention here that Customs Tariff, Excise Tariff, Exim Policy, Duty Drawback schedule and Export/Import data are based on the Harmonised System of Nomenclature (HSN).

Other Acts

You have learnt that it is the responsibility of the customs to ascertain that requirements emanating from different laws in force are complied with or not. This function is performed by customs on behalf of other agencies and hence called agency function. Some of these Acts on whose behalf customs perform agency functions are:

Foreign Exchange Management Act, Tea Act, Coffee Act, Tobacco Act, Arms Act, Textiles Act, The Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, The Spices Cess Act, etc.

Check Your Progress A

1. Enumerate three objectives of customs clearance.

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2. What do you mean by Entry Inward permission?

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3. What is appraisalment?

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4. State whether the following statements are **True** or **False**.

- i) Foreign Trade (Development and Regulation) Act, 1992 has repealed the Imports and Exports (Control) Act, 1947.
- ii) Under the present EXIM Policy there are no items which are completely banned.
- iii) Customs Act, 1962 comprises seventeen chapters spread over 161 sections.
- iv) Appraisalment deals with the authorised transactions which move in accordance with the law.
- v) The appraisalment wing conducts raids and make searches.

14.4 BASIC INFORMATION, DOCUMENTS AND DUTIES

You are required to be acquainted with some basic information regarding clearance of import cargo and related documents and duties. Let us discuss them.

14.4.1. Basic Information

Goods may be imported into the country by the following modes of transportation and accordingly there is a corresponding point of entry for each mode.

Table 14.1: Port of Entry

Modes of Transportation	Point of Entry
Sea Route	Sea Customs Port
Air Route	Air Customs Port
Multimodal Transport Operator (MMTO)	ICD/CFS
Land Route	Land Customs Station
Post Parcel	Foreign Post Office

Import Through Courier: Imports are also allowed through a registered courier service for certain categories of items. The maximum weight limit is 32 kgs. Rate of duty applicable to goods are the same as by any other mode of importation.

Approved Places: The points of entry are approved places and are notified. Vessels can come for purpose of loading and unloading of goods or the aircraft can unload or load goods only on such approved places. The examination of goods is done at Customs area earmarked for this purpose within the port area.

Import General Manifest (IGM): Under section 30 of the Customs Act, 1962 the person incharge of a conveyance is required to deliver to the proper officer the document known as IGM/IR within 24 hours after its arrival at the point of entry in the prescribed form. In case of a vessel, the IGM is normally submitted before the arrival of the vessel to the proper officer. It can be accepted by the proper officer even after the expiry of 24 hours of its

arrival on genuine grounds. It gives details of the imported cargo to be unloaded. It can be amended also if there is no fraudulent intention provided the proper officer is satisfied.

Customs House Agents: Exporters and Importers can avail services of customs house agents. They are a body of professionals and are licensed by the commissioner of customs after following a prescribed procedure. They facilitate work connected with clearance of cargo from customs. The area of their operations is expanding with the introduction of container technology and multimodal transport system. These emerging intermediaries provide a complete package of services i.e. removing cargo from the door of the exporter and delivering it to the door of importer. They undertake the job of freight forwarding with full responsibility and perform it with an efficient manner and at economical cost as a specialised agency.

Entry Inward Permission: A vessel is under obligation to allow unloading of imported goods only after the grant of "entry inward permission". In case the bill of entry has been presented and notified with the customs but the cargo has not reached, the rate of duty applicable would be the date on which the entry inward permission is granted by the customs to the vessel. However, in case of aircraft no such formality exists.

Appeals: Safeguard against misuse of powers by customs officers are available to an aggrieved person under section 128-131. Against the order of customs authorities an appeal can be filed to the commissioner of customs (Appeals) within a period of three months from the date of communication of the order. A second appeal can be made to the Appellate Tribunal (CEGAT). In case the order has been passed by an officer of the rank of Commissioner, an appeal can be filed directly to the tribunal. The final appeal can, however, be made to the Supreme Court against the Tribunal's order.

14.4.2 Documents

Bill of Entry is the basic document for custom clearance of import cargo. Let us learn them in detail.

Bill of Entry: For getting the imported goods cleared from customs, the importer has to present a document for noting to customs department known as Bill of entry. It has the following features:

- i) It gives the details of importer's name and address, IEC number, CHA code number, port of shipment and particulars of origin of goods, port of consignment and vessel's name;
- ii) Particulars of the goods imported with regard to number, quantity, packages, etc.;
- iii) Description, classification and value of goods;
- iv) Duties to be levied, there are separate columns for purpose of mentioning various kinds of duties leviable on goods;
- v) Currency, weight, freight, insurance etc.;
- vi) Declaration as to correctness of information recorded therein by the importer.

Types of Bill of Entry

Four copies of bill of entry are submitted; original and duplicate for customs departments, triplicate is owner's copy and fourth is for foreign exchange purposes to be submitted to bank. There are three types of bill of entry.

- i) Bill of entry for **home consumption** (white in colour) Where an importer wants to get his goods cleared in one lot, he has to present the Bill of entry for home consumption.
- ii) Bill of entry for **warehousing** (Into bond, yellow in colour). Where an importer wants to shift goods to a warehouse and thereafter gets his goods cleared in small

lots, he has to present 'into bond' bill of entry. Reason may be that he is unable to pay duty leviable on all goods at one instance or may be because of storage problem.

Public warehouses run by Central Warehousing Corporation and by State Public Warehousing Corporation are available at all major centres. For capital goods intended for use in 100% export oriented units the warehousing period limit is five years. In all other cases warehousing is allowed only for one year. Extension of warehousing period can not be granted if application is received after the expiry of the earlier allowed warehousing period.

- iii) **Ex-Bond Bill of Entry (Green in Colour):** When an importer wants to remove goods from the warehouse, he has to present an Ex-bond bill of entry which is green in colour.

Advance Bill of Entry: In order to expedite clearance of goods, it is permissible now to file the bill of entry 30 days in advance of the expected arrival of the concerned ship/aircraft carrying imported cargo. In such situation, importer would not be in a position to give vessel name, IGM no., etc. so much in advance. Therefore, he can leave these columns blank to be filled later by the customs department. However, all the necessary documents are to be enclosed with it. But if the ship/aircraft does not arrive within 30 days, the advanced cleared bill of entry would cease to be a valid document and a fresh bill of entry have to be filed by the importer.

Documents to be Enclosed with Bill of Entry

1. Invoice
2. Licence, if required
3. Packing list
4. Insurance policy.
5. Delivery order
6. Letter of credit/bank draft
7. GATT declaration.
8. Importer declaration
9. Certificate of origin
10. Any other document depending upon goods

14.4.3 Duties

Rate of Duty

- a) In case of bill of entry for home consumption the rate of duty would be as prevalent on date of presentation of bill of entry.
- b) In case of advance bill of entry for home consumption, the rate of duty would be as prevalent on the date on which entry inward permission is granted to vessel or arrival of aircraft.
- c) In case of bill of entry for warehousing the rate of duty would be as prevalent/in force on the date of physical removal of goods from the warehouse.

Exchange Rate: In all cases it would be as in force on the date of presentation of bill of entry.

Basis of Duty

Specific duty: when the unit of quantity becomes the basis of levying duty e.g. kgs, litres, numbers, meters, etc., the duty leviable is called specific duty.

Ad-valorem duty: when the value of goods imported becomes basis of levying duty, it is called **ad-valorem duty**.

Types of Duty

Basic duty or standard duty as given in the Customs Tariff Act. It is a percentage of the assessable value.

Special duty or Surcharge as given under Finance Act. It is also a percentage of assessable value.

Additional duty or Countervailing duty (CVD). It is a percentage of assessable value plus duties calculated under a) and b) above.

Anti dumping duty is a percentage of assessable value plus duties calculated under a) and b) above.

Assessable Value

It is the value which becomes the basis for the purpose of levying advalorem duty i.e. with reference to the value of the item. It is the invoice value as indicated by the importer if it is acceptable to the customs. In case there is doubt, the customs will calculate it by adding insurance and freight elements, (actual or 1.125 per cent and 20 per cent respectively) of the f.o.b. value as indicated by the supplier. One per cent is added to this as handling charges. Section 1(4) of the Customs Act lays down the parameters for arriving at the assessable value. In case of dispute the guidelines are available as per Customs Valuation Rules, 1988.

14.5 STAGES OF CUSTOM CLEARANCE

You have learnt the objectives, legal framework and the basic information related to the custom clearance. Let us now learn the stages of custom clearance. They are as follows:

1. Presentation of bill of entry along with the relevant documents to the import department of the Custom House i.e. the concerned group.
2. The bill of entry is checked by the concerned official with the IGM submitted by the carrier and it is notified.
3. Documents and the information are checked and scrutinised.
4. The bill of entry is marked for assessment and appraisal to the concerned appraiser.
5. The appraiser makes an assessment on the basis of information given in the documents and with reference to the classification and value of the goods. The Examination Order is given.
6. The customs assessed bill of entry is returned to the Importer/CHA for depositing duty within a period of 7 days.
7. Duty is deposited with the cash department and at this stage the original copy of the bill of entry is detached and sent for record purposes.
8. The documents are given to the Importer /CHA for presentation to the Dock Superintendent for physical examination of goods as per Examination Order.
9. The Dock Superintendent marks the documents to one of the Examiner/Inspector for physical examination. The Examiner after examination writes the report and signs on the reverse of the bill of entry, sends it back to the Superintendent for counter signature and the "out of charge" order is given.
10. The CHA presents the documents to the Port Manager who ensures about any charges/demurrages, if any to be paid by the Importer. The same is deposited with

the cash department. Thereafter the Port Manager issues release order on the basis of which goods are taken out of the Customs Area.

14.6 PROCEDURE OF CUSTOM CLEARANCE

The procedural formalities for getting imported goods cleared from customs are as per requirements of section 45-49 of the CA, 1962. Let us learn them.

Unloading of Imported Goods: The in-charge of the carrier having custody over imported goods is under obligation to unload the goods in a Customs approved area. The goods after unloading are not handed over to the actual owner of the goods but are transferred into the custody of the Port Trust Authority or any other competent agency / person as approved by the Commissioner. Goods listed in the IGM are allowed to be unloaded in the presence of the officer of customs. The custodian of the imported goods is under obligation to:

- i) keep a record of imported goods and also send a copy of the list of goods to the proper officer of Customs
- ii) hand over the goods to the actual claimant on presentation of documents granting permission by the Customs.

Presentation and Noting of B/E: The importer can present bill of entry in a prescribed form to the proper officer in the import department either for their clearance for home consumption (to take the goods at the place where they are needed) or can transfer them in an approved public warehouse. Capital goods intended for use in any 100% export oriented unit can be deposited in a warehouse for a period of 5 years. The period for purpose of warehousing for other categories of goods is one year. The warehousing period is subject to extension on the merit of the case as considered necessary by the commissioner.

The bill of entry must contain all goods mentioned in the B/L or any other document as issued by the carrier to the cosigner of goods after taking custody of goods on board the carrier. The B/E can be presented after the delivery of the IGM/IR by the in-charge of the carrier. However, it can be submitted before the submission of IGM provided the carrier by which the imported goods have been shipped for importation into India is expected to arrive within 30 days from the date of presentation of IGM/IR.

Processing of B/E: As soon as bill of entry is presented along with other documents and the same is notified by the customs with reference to the IGM, the customs is under obligation to process it, make scrutiny of the documents information and declaration given by the importer and appraise the goods to duty. For this purpose, there are different group appraisers supported by their staff. The documents pass through different hands for necessary action/endorsement/record. The concerned appraiser has to ensure that goods are not prohibited goods, the classification and the valuation is correct, the transaction is in accordance with the requirements of the provisions of different Acts, the party is not on the caution list and the documentary and other requirements have been complied with. He makes an assessment/appraisal of goods for purpose of levy of duty. The duty amount is pin pointed in the bill of entry with the help of a typewriter after proper scrutiny/check made by the internal audit department. Import licence, debit formalities if necessary have to be completed by the concerned customs official. The Examination Order is also recorded on the bill of entry to be followed by the Examiner/Inspector who physically checks the goods in the dock. The customs assessed bill of entry indicating the amount of duty to be deposited by the importer is returned to the importer without any undue delay. The maximum limit is 3/4 days. The importer after the receipt of customs assessed bill of entry is under obligation to deposit the amount of duty in the treasury/ bank within a stipulated period (at present 7 days). In case duty is deposited after the expiry of the stipulated period, the importer is liable to pay additional amount of interest on amount of duty till the date of its deposit as decided by the competent authority. This information is indicated on the bill of entry itself when sent to the importer. On payment of duty, the original copy of the bill entry is detached and sent for the purpose of record to the manifest department by the cash branch. The documents are given back to the Importer for handing them over to the Dock Superintendent

to examine, appraise or inspect the goods physically as per Examination Order given by the Appraising Officer.

Physical Examination of Goods The Dock Superintendent marks the paper to one of the Inspectors for physical examination of goods on a random basis, as per Examination Order given by the Appraising Officer (A/O). The contents of the packet are checked as per description and information given in the bill of entry. The classification, value, composition and functional aspect of the item is also checked. If need be the samples are also drawn and sent to the laboratory for their check and report. The quantity as per packing list is also checked and the excess or deficiency if any is recorded. The examiner writes this report on the bill of entry and it is also countersigned by the Dock Superintendent who makes "out of charge order" endorsement.

The documents are handed over to the Manager /Security Officer in charge of the port authority in whose custody the goods were kept after their unloading. He ensures on scrutiny of documents about any charges/demurrages, if any, to be paid by the Importer. The Importer /CHA deposits the same with the cash department and same is recorded on the bill of entry as a proof of payment. The Manager /Security Officer, after seeing the fact of payment makes an endorsement 'goods released'. This is also known as Release Order. Against the "out of charge" order given by the customs and "Release Order" given by the port authority goods are cleared out of the Customs Area.

Check Second: The above procedure is known as check second i.e. documents are first examined, goods are appraised to duty and physical examination of goods is done thereafter. Over 95% of the consignments are subject to check second system.

Check First: where the A/O is not able to identify to goods properly or there is not sufficient information about the composition/functions/classification of the goods in question, the A/O marks the papers to the Dock Superintendent for their physical examination. This is known as check first system.

Confiscation of Goods: At any of the stage mentioned above, it is notified that the goods are prohibited goods or the Importer has intended to import in violation and contravention of the provisions of the relevant Acts in operation, penal proceedings may have to be initiated and the goods are liable to confiscation in terms of section 111(d). The discretion lies with the adjudication authority to allow their release to the importer on payment of a fine or to confiscate them.

14.7 ELECTRONIC DATA INTERCHANGE (EDI)

You have learnt the objectives, legal aspect, basic information, documents, duties, stages and procedure of custom clearance of import cargo. Let us now discuss the Electronic Data Interchange System.

To streamline and facilitate custom operations, a system has been introduced for processing the bill of entry electronically. It replaces all operations done manually. It is a communication from computer to computer. The system has been experimented and operated in most of the Air Cargo complexes, ICDs and the Sea Ports. The steps involved in processing of bill of entry are as follows:

- a) Data is entered in the computer of the Importer or his CHA or in the computer in the common facility centre arranged by the department for those importers who do not have their own computer.
- b) This computer is connected with the computer of the Customs department. The data is transferred to the Customs Computer System. The check list is generated from the computer of the customs and is handed over to the CHA for scrutiny/check to ascertain that the information is fed correctly. The check list is submitted back to the customs, after verification the check list can be generated electronically in one's own

computer and after verification, O.K. is given by the Importer / CHA in the computer itself.

- c) Bill of entry is electronically sent to the terminal of the concerned Appraiser (Chapter wise) for assessment and thereafter to the Audit Appraiser. Certain categories of bill of entry are sent to AC and others are appraised by the Appraiser himself, as per guidelines in operation.
- d) After approval the bill of entry comes back to the computer centre where three copies of duty challan are generated.
- e) Duty is deposited in bank/treasury.
- f) The electronically processed bill of entry is transferred to the computer of the Shed Superintendent who transfers it to one of the Examiner/Inspector for examination of goods. The documents if need be, are checked at the time of physical examination. The examination report is fed in the computer and the same is endorsed by Shed Appraiser. "Out of charge" is given by the Shed Appraiser.
- h) At this stage three copies of the electronically processed bill of entry are generated. Original is customs copy, duplicate in this case is the owner copy and triplicate is the Exchange control copy to be submitted to the Bank for remittance to the supplier. All copies must be signed by the Shed Appraiser.

Check Your Progress B

1. What is Ex-bond bill of Entry?
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2. What is the difference between specific duty and advalorem duty?
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3. What is assessable value?
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4. State whether the following statements are True or False.
 - i) Three copies of Bills of Entry are submitted for custom clearance of import cargo.
 - ii) Bill of entry may be filed 30 days in advance of the expected arrival of the concerned cargo.
 - iii) In case there is a doubt, the customs officers will calculate assessable value by deducting insurance and freight elements.

- iv) Against the order of customs authorities, an appeal can be filed to the commissioners of customs.
- v) In the Electronic Data Interchange System, four copies of electronically processed bill of entry are generated.

14.8 LET US SUM UP

Apart from the main function of earning revenue, the Customs perform the main functions of checking of smuggling, regulating trade, agency function and collecting trade data. Foreign Trade (Development & Regulation) Act, 1992, the Customs Act, 1962, The Customs Tariff Act, 1975, and other Acts constitute the legal framework. Import General Manifest contains details of the goods to be unloaded and is to be filed by the person in charge of conveyance bringing the goods.

Bill of entry is to be filed by the importer giving all details of Importer and goods, etc. There are three types of bill of entry for different purposes. To expedite the proceedings the B/E can be filed 30 days in advance of the expected arrival of the carrier. Data plays a crucial role in determining the rate of duty as well as exchange rate. There are a list of documents which are to be enclosed with the B/E.

There can be two basis for levying the Customs duty i.e. Specific duty and Advalorem duty. There are different types of duties such as Basic duty, Special duty, CVD and Anti dumping duty which are levied depending upon the goods. Customs House Agents are body of professional and are licensed by the Customs, who help Importers in clearing the imported goods. The procedure of customs clearance involves: Unloading of goods, Presentation and noting of B/E and Processing of B/E and Physical examination of goods. With the advancement in computer and communications industries, now Data can be interchanged between Importer and Customs Authorities electronically by the computers through the means of Electronic Data Interchange (EDI).

14.9 KEY WORDS

- Appraisement:** Deals with authorised transactions which move in accordance with the law.
- Basic duty:** Standard duty as given in the Customs Tariff Act.
- Special duty:** Surcharge as given under Finance Act.
- Countervailing duty:** Percentage of assessable value plus basic duty and special duty.
- Anti-dumping duty:** Percentage of assessable value plus basic duty and special duty.
- Assessable value:** The value which becomes the basis for the purpose of levying advalorem duty.
- Electronic Data Interchange:** The direct transfer of business information between computer systems in different organisations using widely agreed standards to structure the transaction.

14.10 ANSWERS TO CHECK YOUR PROGRESS

- A4 i) True ii) False iii) True iv) True v) False
- B4 i) False ii) True iii) False iv) True v) False

14.11 TERMINAL QUESTIONS

- 1) Explain in brief main Acts involved in Customs Clearance of Import Cargo.
- 2) What do you mean by IGM and B/E? Explain in detail types of B/E and Differences therein.
- 3) Illustrate how the date becomes important for deciding the rate of duty and exchange Rate. Explain various types of duties.
- 4) Describe various types of bills of entry. What documents are to be enclosed with Bill of Entry?
- 5) Write short notes on the following:
 - a) Stages of customs clearance of import cargo
 - b) Duties
 - c) EDI (Electronic Data Interchange)

SOME USEFUL BOOKS

Export Import Policy, Ministry of Commerce, Government of India (Recent Edition), New Delhi.

Nabhi's Exporters Manual and Documentation, A Nabhi Publication (Recent Edition), New Delhi.

Nabhi's New Export Import Policy, A Nabhi Publication (Recent Edition), New Delhi.

Ram, Paras. *Export — What, Where, How* (Recent Edition), Anupam Publisher, Delhi.