

Bill of lading air waybill law international essay

[Environment](#), [Air](#)



In 2011, Indonesia's average MFN applied tariff was 7.6 percent. In 2009, Indonesia raised rates on a number of goods that compete with locally manufactured products, including certain chemicals, electronic products & IT software, electrical and non-electrical milling machines, iron wire and wire nails, and a range of agricultural products including milk products, animal or vegetable oils, fruit juices, coffee, and tea. Indonesia's simple average bound tariff, i. e., the rate which generally cannot be exceeded under WTO rules, is 37 percent.

Import taxes

VAT (value added Tax)

VAT is assessed all qualifying shipments that are presented for import into the Republic Indonesia based on the Cost, Insurance and Freight (CIF) value of the goods consigned. Currently VAT is assessed at a rate of 10%.

Excise duties

The imposition of the Excise duty on excise goods (luxury goods) produced in Indonesia shall be applied at the time they have been completely made, and on the import of "excise goods" shall be applied at the time of importation of the goods into the Customs Territory by virtue of the Customs Law.

NOTE: Excise duty where applicable is levied at a high rate ranging from 55% of the retail value or 250% of import value (customs + duty value) of the goods.

Import requirement & documentation

The process of providing the documentation includes a requirement that the importer notify the Customs Office prior to arrival of goods and submit

import documents electronically through the electronic data interchange (EDI) in a standardized format placed on flash drives. The Indonesian National Agency of Drug and Food Control (BPOM) announced on September 1, 2010, that it would modify enforcement of its labelling policies and require that all processed food products entering Indonesia be fully labelled in the Bahasa language. This requirement has the potential to seriously disrupt U. S. processed food exports to Indonesia. The Ministry of Trade (MOT) followed this announcement by issuing a press release indicating that BPOM and MOT were working together to harmonize their regulations on mandatory labelling.

Commercial invoice

All shipments consigned to Indonesia must be presented to customs with a valid commercial invoice. The invoice should bear the name and address of the shipper, place and date of the shipment, name and address of the consignee, number and kind of packages, content and weight of each package, tariff number, marks and numbers. Three copies are normally required to accompany all shipments. Prices, quantities, and qualities on the invoice should be the same as those originally quoted. Invoices covering shipments under letter of credit should show the date and number of the letter of credit and the importer control number. Indonesian Customs will not accept the term " No Commercial Value" or NCV on shipments to Indonesia. The full market value should be declared for all shipments to Indonesia. Failure to do this will result in the package being held and possible penalties. Shipments greater than 100 kgs require the consignee to have registered

with Indonesian Customs in order to obtain a Customs Identification Number (known as NIK in indonesia).

Certificate of origin

A Certificate of Origin, (COO) is sometimes requested for verification / certification of the country of origin of certain commodities. For qualifying shipments to ASEAN countries the Form D ASEAN Certificate of Origin should be used in order to qualify for trade preference (less or zero duty based on commodity shipped). Regardless of the type of certificate of origin used, it must be certified by a recognized chamber of commerce, which usually requires one additional Notarized copy for its files.

Bill of Lading /Air Waybill

A bill of lading /air waybill serves as the transportation authorization that allows the exporter to designate a carrier or agent to transport goods. The bill of lading/ airway bill usually indicates the following information: name and address of the shipper, name and address of the consignee, port of destination, description of goods, listing of freight and other charges, numbers of bills of lading in full set, and date and signature of the carrier's official acknowledging receipt on board of goods for shipment. The information should correspond with that appearing on the invoices and packages. Freight charges must be stated separately. The airway bill replaces the bill of lading on air cargo shipments.

Packing list

Although not expressly required by law, Customs normally requires a Packing List to help expedite the Customs clearance process and it is especially

helpful for shipments containing several commodities and multi-piece shipments.

Additional documentation

Phytosanitary Certificates for Goods originating in places infected with pests and cholera must be disinfected before their import. The entry and Export of some plants and seedlings require a permit from the Ministry of agriculture or from a designated official. Plant Health Certificates may be required from the originating country Agriculture department for all plants, seedlings, etc imported. Customs Valuation Based on the Indonesian Customs Law, the Customs value of goods tendered for entry into the commerce of Indonesia shall be determined using the WTO and GATT methods of valuation as follows: The Customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold or exported to the country of importation. All goods presented for import to the Republik Indonesia must be tendered with a value that adequately represents the fair market value of the goods. If a value is missing or deemed inadequate customs may at its discretion assign a value (using the above methodology), or require documentation from the importer and shipper that will assist in determining the value for customs purposes. NCV (No Commercial Value), Zero Value, NC (No Charge) are not acceptable for customs processing and should not be used for any shipment including shipments consisting of documentation, samples or gifts. Sanitary certificate: special sanitation, fumigation, and other similar certificates may be required for certain goods. The entry and export of some plants and seedlings require a permit from the Ministry of Agriculture or from a designated official.

Storage and warehouse fees

Fees that are assessed during the customs processing that are applicable when goods are left unclaimed or entry is not made in the timely manner as determined by customs.

Antidumping

Additional duties levied on goods that are imported into the Customs territory at prices that are below the actual cost of the goods and or lower than available in the originating country for purposes of harming local commerce and industry.

Exchange controls

Bank of Indonesia, the Ministry of Trade and Industry, and the Ministry of Finance, Foreign Exchange Banks and the customs authorities administer Exchange control. The best currency for exchange control is the American dollar. Exchange regulations in Indonesia are liberal. Capital transactions including profits, dividends and interests are not subject to exchange control. Authorized banks only may carry out foreign trade related exchange operations.

Exporter Requirement

In order to be an Exporter Company, the following provisions must be met:
Legal Entity, in form of: CV (Commanditaire Vennotschap) Firm PT (Limited Liability Company) Persero (Limited Liability Company) Perum (Public Corporation) Perjan (Departmental Company) Cooperative
2. Having NPWP (Taxpayer Identification Number)
3. Having one of the licenses issued by the government, such as: Trading Business License (SIUP) from the Department

of Commerce Industrial License from Department of Industry Domestic Investment Business License (PMDN) or Foreign Investment (PMA) issued by the Investment Coordinating Board (BKPM) Having Export Identity Number (APE)

Foreign Trade Zone/Free ports

The GOI offers incentives to over 1, 500 foreign and domestic industrial companies that operate in bonded zones throughout Indonesia. The largest bonded zone is the free trade zone island of Batam, located just south of Singapore. Investors in bonded zones are not required to apply for additional implementation licenses (location, construction, and nuisance act permits and land titles), and foreign companies are allowed 100% ownership. These companies do not pay import duty, income tax, VAT, and sales tax on imported capital goods, equipment, and raw materials until the portion of production destined for the domestic market is "exported" to Indonesia, in which case fees are owed only on that portion. Companies operating in bonded zones may lend machinery and equipment to subcontractors located outside of the bonded zone for a maximum two-year period. A recent Ministry of Finance Regulation No. 147/2011 stipulates that the delivery of products outside of bonded zones into the domestic market is set at a maximum of 25% (down from 50%) of export realization value of the previous year. If a bonded zone company exceeds the 25% limitation, its domestic quota for the next year will be reduced. The new regulation also restricts subcontract work and requires bonded zones less than 10, 000 square meters in size to relocate to industrial estates.

Indonesia Import Prohibitions

Any materials printed or otherwise that are anti- Muslim in nature or that promote communism. Dangerous Goods as defined by IATA (Intl. Air Transport Association) Personal importation of cell phones, laptops, and tablet computer is prohibited. Any articles on which Chinese characters appear.

General Import Restrictions

The following items are not acceptable for carriage to any international destinations unless otherwise indicated. (Additional restrictions may apply depending on destination. Various regulatory clearances in addition to customs clearance may be required for certain commodities, thereby extending the transit time.)APO/FPO addresses. C. O. D. shipments. Human corpses, human organs or body parts, human and animal embryos, or cremated or disinterred human remains. Firearms, weaponry and their parts (acceptable between the U. S. and Puerto Rico). Perishable foodstuffs and foods and beverages requiring refrigeration or other environmental control. Live animals including insects, except as provided in the Live Animals section in the FedEx Service Guide. Plants and plant material, including cut flowers (cut flowers are acceptable from the U. S. to selected points in Canada and from Colombia, Ecuador and the Netherlands to the U. S.). Lottery tickets and gambling devices where prohibited by law. Money (coins, cash, currency, paper money and negotiable instruments equivalent to cash such as endorsed stocks, bonds and cash letters). Pornographic and/or obscene material. Shipments being processed under: Duty drawbacks claim unless advance arrangements are made. Temporary Import Bonds – acceptable

under the FedEx International Broker Select option, for initial import only. U. S. State Department licenses Carnets U. S. Drug Enforcement Administration export permit. Letters of Credit. Shipments subject to Letters of Credit are generally prohibited, with the exception of shipments subject to Letters of Credit calling for a " courier receipt", as defined by Article 25 of UCP 600, shipped using the FedEx Expanded Service International Air Waybill. Certificate of Registration shipments (CF4455). Hazardous waste, including, but not limited to, used hypodermic needles or syringes or other medical waste. Shipments that may cause damage to, or delay of, equipment, personnel or other shipments. Shipments that require us to obtain any special licenses or permit for transportation, importation or exportation. Shipments or commodities whose carriage, importation or exportation is prohibited by any law, statute or regulation. Shipments with a declared value for customs in excess of that permitted for a specific destination. (See the Declared Value for Carriage and Limits of Liability section in the FedEx Service Guide). Dangerous goods except as permitted under the Dangerous Goods section of these terms and conditions. Processed or unprocessed dead animals, including insects and pets. Taxidermy-finished hunting trophies or completely processed (dried) specimens of whole animals or parts of animals are acceptable for shipment into the U. S. Packages that are wet, leaking or emit an odor of any kind. Wildlife products that require U. S. Fish and Wildlife Service export clearance by FedEx prior to exportation from the U. S.

Indonesia Export Prohibitions

Cash or negotiable instruments exceeding (IPR) 5 Million must be authorized by the central bank. Cultural goods Certain goods as determined by the

Department of Industry and Trade; leather hides, rawhides wet and blueRubber lumps

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