

# Customs Clearance

- ▶ Nature 10 import declarations are used for the entry of imported goods for home consumption
- ▶ All duty and taxes must be paid on the goods declared on a Nature 10 import declaration before the goods will be cleared by Customs.
- ▶ If the importer is approved by the Australian Taxation Office (ATO) for the deferral of GST, the payment of any GST liability is not required at the time of importation of the goods

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Job No: 333728001  
Sub No: 1

**SCHENKER AUSTRALIA PTY LTD**  
**IMPORT DECLARATION : N10**

Owner: SCHENKER MEL-FAIRS (CCK3943496Y)  
Supplier: DESCHUTES BREWERY  
Owners Ref: DESCHUTES BREWERY  
Agents Ref: 333728001  
Aircraft/Regn: CX /  
Arrival Date: 15/03/2008  
Mode: AIR

Declaration No: AAKPPCRMH 1  
Prepared Date: 14/03/2008  
Destination: MELBOURNE AIRP  
Port Loading: SEATTLE  
First Port: MELBOURNE AIRP  
Arrival Date First Port: 15/03/2008  
Discharge Port: MELBOURNE AIRP

TERMS : FOB CRNCY\$ USD @ 0.9357  
TOT (USD) : 261.00 = SA 278.94  
FOB (USD) : 261.00 = SA 278.93  
CIF (USD) : 1682.32 = SA 1797.92  
T&I : 1518.99 = SA 1518.99

TOTAL CUSTOMS VALUE : SA 278.93 FACTOR : 1.0686973  
VALUATION DATE : 13/03/2008 VALUATION BASE : TV  
DEF. ORG/PREF/RULE : US/GEN/

LN NO.	TARIFF	STAT	TRT	ORIG/PREF/RULE	INV/TAR QUANTITY	INVOICE PRICE	CUST VAL/ BASE	DUTY/ DUTY RATE	GST	INSTRUMENT NO.	ACIS SUPPLIER INFO
001	22060078	0015		US GEN	1.29 LA	87.00	92.98	50.77 UT \$39.36/LITRE AL	65.01		N CCK3943496Y
002	22030069	0020		US GEN	1.34 LA	87.00	92.98	52.74 UT \$39.36/LITRE AL	65.20		N CCK3943496Y
003	22060078	0015		US GEN	1.65 LA	87.00	92.98	64.94 UT \$39.36/LITRE AL	66.42		N CCK3943496Y

\*\*\*\*\*  
\* TOTAL DUTY 168.45 \* Acct No: 106472033  
\* TOTAL GST PAYABLE 196.63 \* BSB No: 244000  
\* OTHER CHARGES 0.00 \* Acct Type: B  
\* TOTAL AMOUNT PAYABLE \*\*\* 365.08 \*  
\*\*\*\*\*

Master Bill	House Bill	Container	Pieces	Units	Weight
160-27867556	SEA-333728001		1	1	143.00 KG

Delivery Address  
AUSTRALIAN INT'L BEER AWARDS  
MELBOURNE FAIRGROUNDS  
5 LANGS ROAD  
ASCOT VALE, VIC, 3032

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# Customs Clearance

## ▶ Nature 10 entry

**SCHENKER AUSTRALIA PTY LTD**  
**IMPORT DECLARATION : N10**

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**General Declaration Questions**

75 Y I DECLARE THAT THESE GOODS REQUIRE PAYMENT OF DUTY AND TAXES

I Y I DECLARE THAT THE VALUE OF THE GOODS DOES NOT EXCEED AUD \$1000

I Y I ACKNOWLEDGE THE SIGNATURE OF AN OWNER/AUTHORISED AGENT (CUSTOMS BROKER) MUST BE APPLIED TO THIS ELECTRONIC COMMUNICATION IN ACCORDANCE WITH THE REQUIREMENTS DETERMINED UNDER THE CUSTOMS ACT.

**No AQIS Line Details**

**CP Declaration Questions**

END OF MESSAGE

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# Internal Freight Invoice

- ▶ Internal invoice to separate operating department detailing costs of shipment.
- ▶ Not to be seen by external client

Produced By Expedient (Copy Of Original)

<b>RECEIPT No.</b>		AAKPPCR67	
<small>DOCUMENT TYPE</small> FID	<small>DOCUMENT ID</small> AAKPPCRMH	<small>VERSION NUMBER</small> 1	<small>DATE PAID</small> 14/03/2008
<b>IMPORT DETAILS</b>		<b>BROKER DETAILS</b>	
<small>ABN or CCID:</small> CCK3943496Y <small>Name:</small> SCHENKER MEL-FAIRS <small>Reference:</small> DESCHUTES BREWERY		<small>Branch ID:</small> AC66JW <small>Branch Name:</small> SCHENKER AUSTRALIA PTY LTD <small>Broker ABN or CCID:</small> 75000410211 <small>Reference:</small> 333728001	
<b>ACCOUNT DETAILS</b>			
<small>BSB:</small> 244-000 <small>A/C Number:</small> 106472033 <small>A/C Name:</small> SCHENKER AUST P/L MELB BRANCH			
<b>FEES, DUTY, TAXES &amp; CHARGES DETAILS</b>			
<small>Description</small>	<small>Amount</small>		
Total Payable GST	196.63		
Total Payable Duty	168.45		
<b>Total</b>	<b>365.08</b>		


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# Tax Invoice

- ▶ Tax invoice presented to external customer usually on delivery of the goods
- ▶ Usually contains all charges for the movement of cargo as stipulated by the stated Incoterms of shipment

<b>Schenker Australia Pty Ltd</b> International Trade Park, 10 International Square, Tullamarine VIC 3043, Australia ACN 000 410 211 ABN 75 000 410 211 Phone : (03) 9933 1600 Fax : (03) 9338 2834 E-Mail : info.au@schenker.com www.schenker.com.au Bank Details: Citibank limited, BSB 242-000, AUD A/C No: 106472033		<b>DB SCHENKER</b>   2830800195  <b>30350486</b>			
<b>Invoice To</b> EXPO TRANS LIMITED 77 FRANKEL ROAD MASSAPEQUA, NEW YORK11758 UNITED STATES		<b>Date</b> 20.03.2008 Page 1  <b>Our Reference</b> 2830800195  <b>Your Reference</b>			
<b>Shipper</b> SCHENKER MELB-FAIRS TULLAMARINE, VIC 3043 <b>Consignee</b> EXPO TRANS LIMITED MASSAPEQUA, NEW YORK11758		<b>Account No</b> 4900030  <b>Created by</b> RYAN LEITCH  <b>House Air Waybill</b> AUS BEER AWARDS  <b>Master Air Waybill</b>  <b>STT No</b> 03670002727679			
<b>Vessel</b> Voy <b>Load Port</b> NEW YORK, NY <b>Departure Port</b> NEW YORK, NY <b>E.T.D</b> 00.00.0000		<b>Delivery Terms</b> DDP-DELIVERED D E.T.A 00.00.0000 <b>Discharge Port</b> MELBOURNE, VIC <b>Final Destination</b> MELBOURNE, VIC			
<b>Marks</b> Pieces Package Description Weight Cbm DESCHUTES 1 PCS BEER 143.000 .590		<b>Container Nos</b> AUSTRALIAN INTERNATIONAL BEER AWARDS			
<b>Total Pieces</b> 1		<b>143.000 Kg .590 Cbm</b>			
<b>Description</b>		<b>Taxable</b>		<b>Taxfree</b>	
ATT: HEINO / BILLIE DESCHUTES AT BEER AWARDS AIRPORT+AIRLINE FEES 200.00 IMPORT CUSTOMS CLEARANCE 165.00 CARTAGE TO VENUE 214.50 FUEL SURCHARGE 23.60 DELIVERY TO SPAND 143.00 DUTIES AND TAXES 365.08				AUD 200.00 AUD 165.00 AUD 214.50 AUD 23.60 AUD 143.00 AUD 365.08	
<b>TOTALS</b>		<b>AUD</b>		<b>AUD 1111.18</b>	
<b>GST</b>		<b>AUD</b>			
<b>GRAND TOTAL</b>				<b>AUD 1111.18</b>	

All work, services, transport and any arrangement carried out in relation to these instructions are strictly in accordance with the Standard Trading Conditions of Schenker Australia Pty Ltd printed overleaf or otherwise available on any of Schenker's original documentation or located on Schenker Australia's website www.schenker.com.au

ALL TRANSACTIONS ARE SUBJECT TO OUR TRADING CONDITIONS WHICH ARE AVAILABLE ON REQUEST.

# Import Documentation

Description	Airfreight	Responsibility
Commercial Invoice	Yes	Shipper
Packing List	Not essential	Shipper
Packing Declaration	Not essential	Whoever packs the container
Fumigation Certificate	Not required	
Letter of Credit	Depending on payment terms	Consignee (or Forwarder)
House Air Waybill	Yes	Forwarder
Master Air Waybill	Yes	Forwarder/Airline
Manifest	Yes	Forwarder

# Export Documentation

Description	Airfreight	Responsibility
Commercial Invoice	Yes	Shipper
Packing List	Not essential	Shipper
Export Declaration Number	Yes - +\$2000 value	Forwarder
Letter of Credit	Depending on payment terms	Shipper, Consignee (or Forwarder)
Hazardous Documentation (IMO)	Yes	Shipper
Shippers Letter of Instruction	Yes	Shipper
House Air Waybill	Yes	Forwarder
Master Air Waybill	Yes	Forwarder/Airline
Manifest	Yes	Forwarder
Security Declaration	Yes	Forwarder



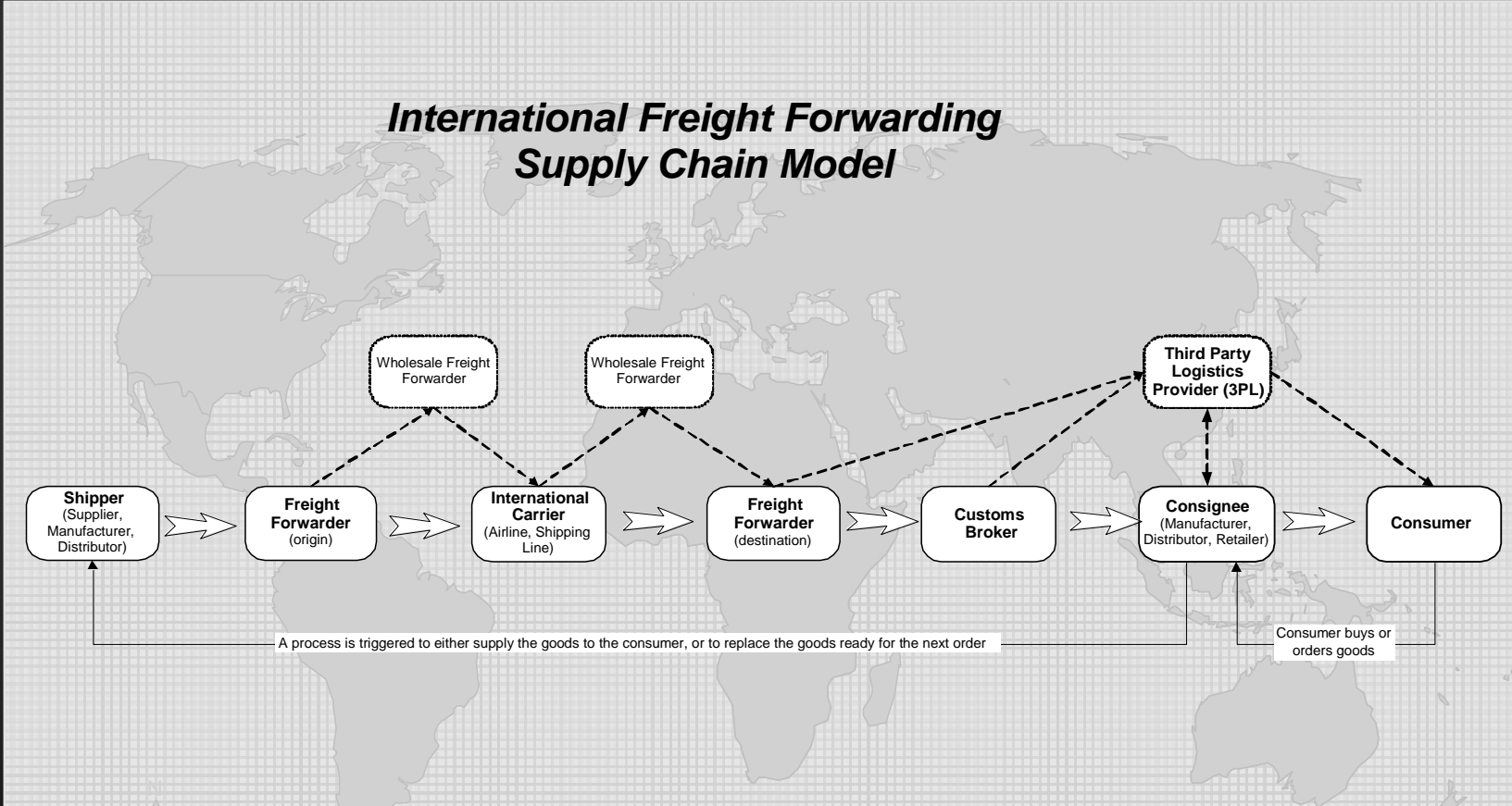
# Main Australian Air Routes & Major Service Providers

Routes	Service Provider	Tranship Point
USA	United Airlines, Qantas, Air New Zealand, Asian Carriers	Airline Hub Point
UK/Europe	British Airways, Malaysian, Singapore Airlines, Qantas, Cargolux, Martin Air	Airline Hub Point
China	Cathay Pacific, Air China, Other Chinese Carriers	Airline Hub Point
Asia	Singapore, Qantas, Malaysian, Cathay Pacific, Garuda, Tiger, Jetstar Asia	Airline Hub Point
NZ	Air New Zealand, Qantas, Emirates	Airline Hub Point
Middle East	Emirates, Etihad, Gulf	Airline Hub Point

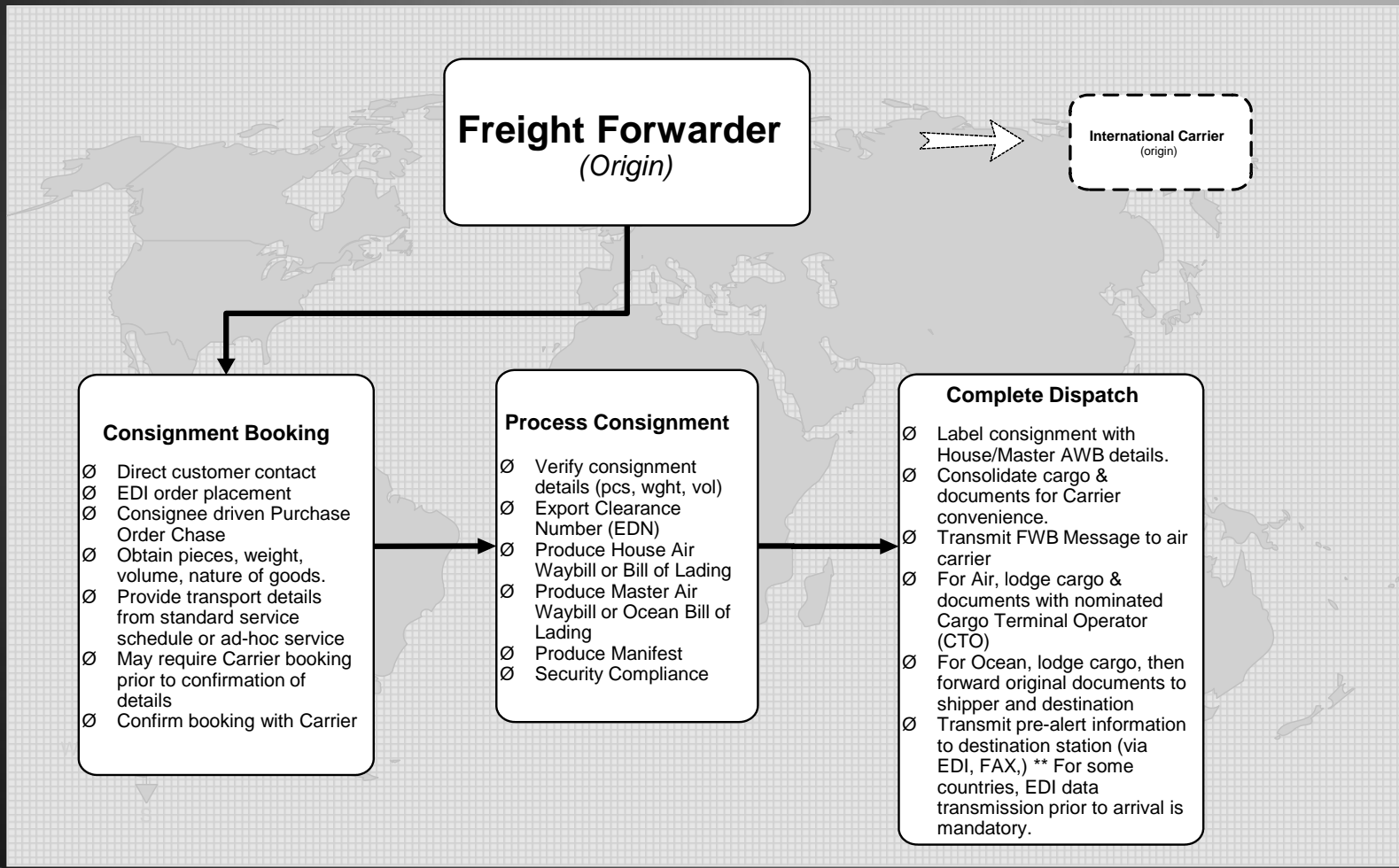
# Airport & Terminal Structure

- ▶ Cargo Terminal Operators
  - Qantas – SYD, MEL, BNE, PER
  - Menzies – SYD, MEL
  - AAE – SYD, MEL, BNE, PER, ADL, DRW, HBA, LCN, CNS
  - Toll Denata – SYD, MEL, BNE, PER

# Supply Chain



# Export Clerk Role



# International Civil Aviation Organisation (ICAO)

- ▶ The membership of ICAO is made up of around 180 contracting states or countries.
  - The aims and activities of ICAO are many and include:
  - Standardisation of Aviation rules, standards, licensing, air traffic control etc
  - Development of satellite-based air navigation systems
  - Regional Planning of aviation resources
  - Facilitation of the reduction of regulatory red tape
  - Assistance in facilitating the economics of air transportation
  - Providing technical co-operation for development of aviation
  - Assisting with transition of regulations into the laws of contracting states.



AVSEC

# Aviation Security Regulations

## ▶ Regulated Agents Scheme

- Requires agents that accept and lodge freight for international or domestic air transportation, to become a Regulated Air Cargo Agent (RACA)
- These agents are required to undertake a Security Risk Assessment and submit a Transport Security Plan
- If airfreight shipment is from an unknown shipper freight is held for 24hrs – 7 days

# Security Declaration

- ▶ Must be completed by forwarding agent
- ▶ Individual must have completed their security accreditation
- ▶ Must accompany all shipments on lodgment to airline

## *Security Declaration*

***ABBA International Freight***  
*22 Aviation Drive*  
*Tullamarine VIC 3043*

*I, Robert D Citizen, an authorised representative of ABBA International Freight, a Regulated Air Cargo Agent (RACA), declare that the cargo on AWB/House AWB/Con Note No: 125 - 68674533 has been prepared for clearance in accordance with the requirements of our approved RACA Transport Security Program*

*(If another Regulated Air Cargo Agent delivers the Cargo include,)*

*The cargo will be delivered by Regulated Air Cargo Agent CBCA Consolidators*

*(If the Consignor delivers, or arranges delivery of, the Cargo include,)*

*The cargo will be delivered by Total Exports Pty Ltd*

*Signature: ..... Date: .....*

*RACA Number: .....*

# International Air Transport Association (IATA)

- ▶ IATA is the major aviation industry association, with thousands of active and associate members, including
- ▶ Scheduled and non-scheduled airlines
- ▶ Freight Forwarders
- ▶ Travel Agents
- ▶ Aviation Industry Suppliers



# International Air Transport Association (IATA)

- ▶ Areas of particular interest to IATA are:
  - E-Communications
  - Standardisation of process and terminology
  - Dangerous Goods Regulations
  - Ground Handling
  - Tariffs
  - Live Animal Regulations
  - Perishable Cargo
  - Unit Load Devices (ULD's) – Airfreight Containers

# IATA CASS

- ▶ Settles accounts between airlines & agents
- ▶ Simplifies accounting process
- ▶ Sales statistics for airlines
- ▶ Centralises & controls financial activity
- ▶ CASS statement reconciled by forwarder and paid fortnightly
- ▶ Severe penalties for non payment including account suspension

# Australian Quarantine Inspection Service (AQIS)

- ▶ AQIS main role is to prevent the entry into AU of diseases & pests that can harm our population & agricultural industries
- ▶ AU has the strictest quarantine conditions in the world
- ▶ All goods containing or derived from animal or plant materials are subject to AQIS control
- ▶ All air shipments require AQIS entry
- ▶ Still under AQIS control until shows 'cleared' status
- ▶ Any shipments can be 'red lined' in which random inspections will be required before release
- ▶ Permits

# AQIS in Airfreight

- ▶ EXDOCS – Electronic Export Documentation System
- ▶ Allows exporters to gain export approval & health certification electronically
- ▶ Commodities that come under AQIS requirements:
  - Meat, dairy, fish, grains, horticulture commodities, fruit & vegetables, wool

# Australian Customs Service (ACS) in Air

- ▶ ACS is responsible to the community for the control of the flow of goods across our borders
- ▶ Since 9/11, increase in physical & x-ray inspections
- ▶ Once shipment documentation has been processed by the forwarder or carrier, it needs a Customs Broker to do the following:
  - Complete the Customs entry
  - Pay Customs duty & GST