

Procedures for Import and Export

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General Provisions about Customs Procedures

Basic document is 'Entry'	'Entry' in relation to goods means entry made in Bill of Entry, Shipping Bill or Bill of Export. In case of import by post, label or declaration accompanying goods is 'entry'.
Loading and unloading at specified places only	Imported goods can be unloaded only at specified places. Goods can be exported only from specified places.
Computerisation of customs procedures	Customs procedures are largely computerised. Most of documents have to be e-filed.
Amendment to documents	Documents submitted to customs can be amended with permission. In case of bill of entry, shipping bill or bill of export, it can be amended after clearance only on the basis of documentary evidence which was in existence at the time the goods were cleared, warehoused or exported, and not on basis of any subsequent document. [proviso to section 149].
ICD and CFS	Imported and export goods are usually handled in containers. These can be stored in Inland Container Depot (ICD) or Container Freight Station (CFS). They function like dry port for handling and temporary storage of imported/export goods and empty containers.
Boat Notes	'Boat Notes' are used for transferring small cargo from ship to shore, or from shore to ship, without berthing the ship.
Transshipment of goods	Goods can be transhipped from one conveyance to other after following required procedure. Such transshipment may be to any major port or airport in India. The goods can be transhipped to any other customs station in India if Customs Officer is satisfied that the goods are <i>bona fide</i> intended for transshipment to any customs station. The facility is available at all customs ports and Inland Container Depots (ICDs).
Coastal goods	Procedures have been prescribed for coastal goods, even if there is neither import nor export.

Import Procedures

e-filing of documents	Goods should arrive at customs port/airport only. Most of customs procedures are computerised. E-filing of documents is required.
Import manifest or Import Report	'Person in charge of conveyance' is required to submit Import Manifest or Import Report.
Entry	Goods can be unloaded only after grant of 'Entry Inwards'.

Warehouse Policy And Procedure Manual

Steven M. Bragg



Warehouse Policy And Procedure Manual:

Accounting Policies and Procedures Manual Steven M. Bragg, 2012-06-19 Now in a fifth edition Accounting Policies and Procedures Manual A Blueprint for Running an Effective and Efficient Department is a how to guide on creating an effective and efficient accounting department policies and procedures manual Written by Steven Bragg the foremost authority in accounting and controllership issues the new edition includes A new complimentary Web site providing readers with the foundation for creating or enhancing their accounting department policies and procedures manual More coverage of accounting procedures including inventory billing cash receipts pricing order entry credit collections sales returns capital budgeting cash forecasting payroll and closing the books Accounting Policies and Procedures Manual is the tool every accounting department needs to regularize and systematize its procedures to match the best in the industry **Inventory Best Practices** Steven M. Bragg, 2011-03-01 The latest and most important information for best practices in the inventory function Inventory Best Practices Second Edition offers the latest and most important information on advanced techniques and strategies to improve on the accuracy of all ongoing inventories configure a warehouse for optimum counting efficiencies and more Explains the difference between different types of distressed merchandise for disposal purposes Shows how to maximize the efficiency of inventory tracking systems by shifting selected inventory items into floor stock Examines inventory picking storage transactions as well as warehouse layouts and inventory measurement Inventory Best Practices Second Edition will not only show professionals how to cut their business costs but will demonstrate how to optimize their company s effectiveness as well **The AMA Handbook of Due Diligence** William M. CRILLY, Andrew J. SHERMAN, 2010-04-28 The AMA Handbook of Due Diligence is the most complete guide available on how to properly perform a due diligence investigation and radically improve the success rate of a pending corporate merger or acquisition The new edition of this long trusted resource includes a CD ROM packed with almost 400 customizable forms and templates for recording and analyzing every possible operational or financial activity at any organization Extensively revised and updated the book reflects significant changes in the financial landscape such as the Sarbanes Oxley Act There are specialized sections on joint ventures franchises and outsourcing as well as new legal memo and form requirements including data room index preliminary diligence memorandum and the Hart Scott Rodino questionnaire Thorough and easy to use this essential resource will ensure that every t is crossed every i dotted and no mistakes left out on the table *United States Customs Service Commercial Directives Reference Manual* U.S. Customs Service, 1991 **Wiley GAAP Policies and Procedures** Steven M. Bragg, 2007-07-31 Now fully updated and at your fingertips the most practical authoritative guide to implementing GAAP Get the answers you need to prepare financial statements and keep up to date on the latest FASB requirements Now fully revised and updated Wiley GAAP Policies and Procedures Second Edition is an ideal companion to the Wiley GAAP guide and provides the practical application information essential to ensuring that a company s accounting systems are fully

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