



Chapter 10 Customs and Regulations

Book: International Logistics: Global Supply Chain Management by Douglas Long

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Outline

- Customs and regulations
- Customs operations
- Managing the customs operations



1. Customs and Regulations

- What does customs do?
 - National security
 - Revenue collection
 - Manage trade and competitiveness
 - Dumping
 - Foreign subsidies
 - Gray market importing/parallel importing
 - Safety/public order
 - Protecting national interests



1. Customs and Regulations

- How does customs operate?
 - Entry restrictions
 - Embargo: total restriction
 - Conditional entry: quotas or special documentation required
 - Rates
 - Vary dramatically: tariffs, duties, or taxes
 - Information
 - Certain information be provided on imports and exports



1. Customs and Regulations

○ Quotas

- A common way that Customs can control the amount of a product that is imported.
- Apply to a product, not a specific company, and not just to a particular importer.
- Two types of Quotas
 - Absolute quotas
 - Tariff rate quotas



2. Customs Operations

○ Export clearance

- 係指貨物輸出人或其委任之報關行，依「出口貨物報關驗放辦法等密關法令之規定，「遞送」書可出口「報單」或「傳輸」出口報單「訊息」。



2. Customs Operations

- Export clearance

- 出口檢驗程序

- 報驗

- 繳費

- 取樣

- 檢驗

- 發證

- 港口驗對



2. Customs Operations

- Export clearance

- 出口報關文件

- 出口報單

- 裝貨單或托運單

- 裝貨單

- 輸出許可證第三聯(免辦出口簽證者除外)

- 型錄，說明書或圖樣

- 其他



2. Customs Operations

○ Import clearance

- 係指納稅義務人或其委任之報關行，依「關稅法」等有關法令規定，「遞送」書面進口「報單」或「傳輸」邁口報口「訊息」。



2. Customs Operations

- Import clearance
 - 進口報關的步驟
 - 探詢船期
 - 準備報關文件



2. Customs Operations

- 進口報關之文件
 - 進口報單
 - 小提單(提貨單)
 - 商業發票
 - 裝箱單
 - 輸入許可證
 - 委任書
 - 貨價申報書
 - 貨櫃集中查驗吊櫃通知
 - 產地證明書
 - 型錄，說明書或圖樣
 - 裝櫃明細表
 - 其他法令規定的文件



3. Managing the Customs Operations

- The first step
 - to be aware of the rules regarding import/export, and how the Customs agency operate.
 - Often these agencies can be bureaucratic, inefficient and even corrupt, but they cannot be avoid.
 - The best solution is to work with them as best as possible.



3. Managing the Customs Operations

- The second step
 - Decide where to clear customs.



3. Managing the Customs Operations

- Customs House Brokers (CHBs)
 - Intermediaries that handle the customs clearance process
 - provide a variety of services, such as:
 - Computer interface
 - Immediate delivery
 - Paperless release
 - Door to door service
 - Classification