



# EXPORT PROCEDURE OF SRI LANKA

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PREPARED BY:  
SRI LANKA EXPORT DEVELOPMENT BOARD  
October, 2014

## 1. REGISTRATION AS AN EXPORTER

A person exporting any article of commercial value from Sri Lanka is required to register with following institutions.

- i. Sri Lanka Export Development Board - EDB Registration Number
- ii. Inland Revenue Department – Tax Identification No. (TIN Number/VAT Number)
- iii. Sri Lanka customs

To register with the above institutions the exporter is required to produce the original Business Registration Certificate or Certificate of Incorporation and other related documents along with duly completed application forms. Application Forms are available at the above Institutions.

## 2. PRODUCTS THAT REQUIRE REGISTRATION/LICENSE /CERTIFICATES FOR EXPORT

	Product	Registration	License / permits/Certificates	Responsible Authority for License/Certificate
1.	Apparel	<b>Non BOI companies-</b> Apparel Export Service Division of the Ministry of Industry & Commerce <b>BOI companies-</b> With BOI		
2.	Tea	Sri Lanka Tea Board	Certification of Average Auction price (AAP) on Bulk Tea. Quality certificate for each shipment	Sri Lanka Tea Board.
3.	Gems, Diamonds & Jewellery	National Gems & Jewellery Authority (NGJA)	<i>Gem Dealers license</i>	<i>National Gems &amp; Jewellery Authority (NGJA)</i>
4.	<b>Food &amp; Beverages</b>			
a.	Any meat product		Health Certificate for each shipment  Processing Centre certification with ISO,HACCP or GMP (either one of the certificates)	Animal Quarantine Station Department of Animal Production and Health  Sri Lanka Standards Institution
b.	Beer		Permit for export of excisable articles	Department of Excise

c.	Alcoholic Beverages		Permit for export of excisable articles	Department of Excise
d.	Non Alcoholic Beverages (Bottled Drinking Water/ Mineral Water)		Permit for Export	Department of Health
E	Cashew Kernals		Compulsory pre-shipment inspection Certificate  Fumigation Certificate (on request by buyers)	Sri Lanka Standard Institution (SLSI) Industrial Technology Institute (ITI)  National Plant quarantine service/any authorized private fumigation company
5.	<b>Spices &amp; Allied Products</b>			
a.	All spices		Country of Origin Certificate	Department of Commerce/Chamber of Commerce
b.	Cinnamon		License to use Pure Ceylon Cinnamon Logo  Compulsory pre inspection certificate	Sri Lanka Export Development Board  Sri Lanka Standard Institution (SLSI)/ SGS Lanka Pvt Ltd
6.	<b>ICT/BPO/KPO</b>	Board of Investment		
7.	<b><u>Ayurveda &amp; Herbal Products</u></b>			
a.	Herbal finished products	Department of Ayurveda	Approval to market as health care products in the local market and for exports.	Drug Formulator Committee appointed under the Department of Ayurveda
b.	Herbal Cosmetics		Manufacturing license.  Quality/Introduction certification	Cosmetics Devices and Drugs Regulatory Authority.  Industrial Technology Institute (ITI), Pharmaceutical & Cosmetic product section of the Health Department.

c.	Herbal Plants	Department of Forest	Permits for export of raw or dried ayurvedic substances in commercial quantities	Department of Forest and the Department of Ayurveda
8.	<b>Coconut &amp; Coconut Based Products</b>	Coconut Development Authority (CDA)	Permits for export of DC/fresh coconut/Coconut leaf based products	Coconut Development Authority (CDA)
9	<b>Fruits &amp; Vegetables</b>		Phytosanitary Certificate	National Plant Quarantine service
10.	<b>Minerals</b>	Geological Survey & Mines Bureau	Export License on minerals in raw & semi finished forms	Geological Survey & Mines Bureau
11.	<b>Wooden Products</b>			
a.	Wood including logs & Sawn timber		License for export	Department of Forest
b.	Article of Wood (ebony)		License for export	National Crafts Council and Department of Forest
c.	Wooden based toys & furniture	Department of Forest	Export Permits	Department of Forest
12.	<b>Fish &amp; Fisheries Products</b>	Department of Fisheries & Aquatic Resources	Export License on sea Cucumber, Lobsters, Chunks Health Certificate for EU Countries  Catch certificate  Statistical document for Big eye Tuna  ICCAT certificate for Sword fish  Certificate of Origin  GSP Form A	Dept. of Fisheries and Aquatic Resources  -do-  - do-  - do-  - do-  Chamber of Commerce  Department of Commerce
13.	Ornamental Fish		Phytosanitary certificate	Animal quarantine service

### 3. ITEMS UNDER LICENCE CONTROL

Following items are subject to export license issued by the Controller of import and exports.

<u>Items</u>	<u>Recommending Authority</u>
1. Coral Chunks, conch shells Other than chunks	Department of Fisheries and Aquatic Resources Development
2. Wood including logs & Sawn timber	Forest Department
3. Article of Wood (ebony)	National Crafts Council and Forest Department
4 Meal scraps, slag, dross, ingots, granules, powders etc.	Ministry of Industry & Commerce
5 Ivory & Ivory Products	Department of wild life conservation
6 Passenger Motor Vehicles first registered in Sri Lanka prior to 01.01.1945	Department of Motor Vehicles

Guidelines on Export Control Licensing Procedure for Exportation of Export Controlled Commodities

[http://www.imexport.gov.lk/web/images/PDF\\_upload/Guidelines/export.pdf](http://www.imexport.gov.lk/web/images/PDF_upload/Guidelines/export.pdf)

### 4. ITEMS PROHIBITED OR RESTRICTED FOR EXPORTS

- Dead or live animal or its parts. Permits are issued for research purposes and for exchange with foreign zoos and museums.
- Antiquities/Cultural Property
- Dangerous drugs
- Explosives
- Live Fish (Prohibited species)
- Minerals in raw form
- Obscene publication and literature
- Protected plants listed under the Fauna & Flora Protection Ordinance

## 5. SALES CONTRACTS

Sales contract is a legal agreement between a buyer (Importer) and seller (Exporter) involved in a transaction. The sales contract describes the product or service being purchased, names the buyer and seller, and provides information about the cost, delivery estimate, and other matters related to the sale. In addition, the sales contract covers terms and conditions of sale that may come into play as the transaction occurs. Sales contracts provide legal protection to both buyers and sellers.

The seller (exporter) should prepare a pro-forma Invoice and send it to the buyer.

In the pro-forma invoice following details should be mentioned.

- Product Description
- Quality
- Price
- Terms of Payments (L/C, D/P, D/A etc)
- Terms of Delivery (FOB, CFR, CIF etc.)
- Packing & Marking details

## 6. TERMS OF DELIVERY ( Incoterms 2010 )

**The term, Incoterms, is an abbreviation for International Commercial Terms. They are a set of rules which define the responsibilities of sellers and buyers for the delivery of goods under sales contracts** (such as the carrier, routing, freight charges, place of delivery, and time of delivery)

Incoterms are published by the [International Chamber of Commerce](#) (ICC) and are widely used in international commercial transactions. The first Incoterms were issued in 1936. The most recent version, Incoterms 2010, were launched in September 2010 and became effective from 1<sup>st</sup> January 2011.

### INCOTERMS USED IN INTERNATIONAL TRADE

**ExWorks (EXW):** the seller fulfills his obligations by having the goods available for the buyer to pick up at his premises or another named place (i.e. factory, warehouse, etc.). Buyer bears all risk and costs starting when he picks up the products at the seller's location until the products are delivered to his location. Seller has no obligation to load the goods or clear them for export, unless otherwise agreed. This term thus represents the minimum obligation for the seller. The buyer bears all cost and risks involved in taking the goods from the seller's premises to the desired destination.

**Free Carrier (FCA):** the seller delivers the goods export cleared to the carrier stipulated by the buyer or another party authorized to pick up goods at the seller's premises or another named place. Buyer assumes all risks and costs associated with delivery of goods to final destination including transportation after delivery to carrier and any customs fees to import the product into a foreign country.

**Carriage Paid To (CPT):** seller clears the goods for export and delivers them to the carrier or another person stipulated by the seller at a named place of shipment. Seller is responsible for the transportation costs associated with delivering goods to the named place of destination but is not responsible for procuring insurance.

**Carriage and Insurance Paid To (CIP):** seller clears the goods for export and delivers them to the carrier or another person stipulated by the seller at a named place of shipment. Seller is responsible for the transportation costs associated with delivering goods and procuring minimum insurance coverage to the named place of destination.

**Delivered at Terminal (DAT):** seller clears the goods for export and bears all risks and costs associated with delivering the goods and unloading them at the terminal at the named port or place of destination. Buyer is responsible for all costs and risks from this point forward including clearing the goods for import at the named country of destination.

**Delivered at Place (DAP):** seller clears the goods for export and bears all risks and costs associated with delivering the goods to the named place of destination not unloaded. Buyer is responsible for all costs and risks associated with unloading the goods and clearing customs to import the goods into the named country of destination.

**Delivered Duty Paid (DDP):** seller bears all risks and costs associated with delivering the goods to the named place of destination ready for unloading and cleared for import.

**Free Alongside Ship (FAS):** seller clears the goods for export and delivers them when they are placed alongside the vessel at the named port of shipment. Buyer assumes all risks/costs for goods from this point forward.

**Free on Board (FOB):** seller clears the goods for export and delivers them when they are onboard the vessel at the named port of shipment. Buyer assumes all risks/cost for goods from this moment forward.

**Cost and Freight (CFR):** seller clears the goods for export and delivers them when they are onboard the vessel at the port of shipment. Seller bears the cost of freight to the named port of destination. Buyer assumes all risks for goods from the time goods have been delivered on board the vessel at the port of shipment.

**Cost, Insurance, and Freight (CIF):** seller clears the goods for export and delivers them when they are onboard the vessel at the port of shipment. Seller bears the cost of freight and insurance to the named port of destination. Seller's insurance requirement is only for minimum cover. Buyer is responsible for all costs associated with unloading the goods at the named port of destination and clearing goods for import. Risk passes from seller to buyer once the goods are onboard the vessel at the port of shipment.

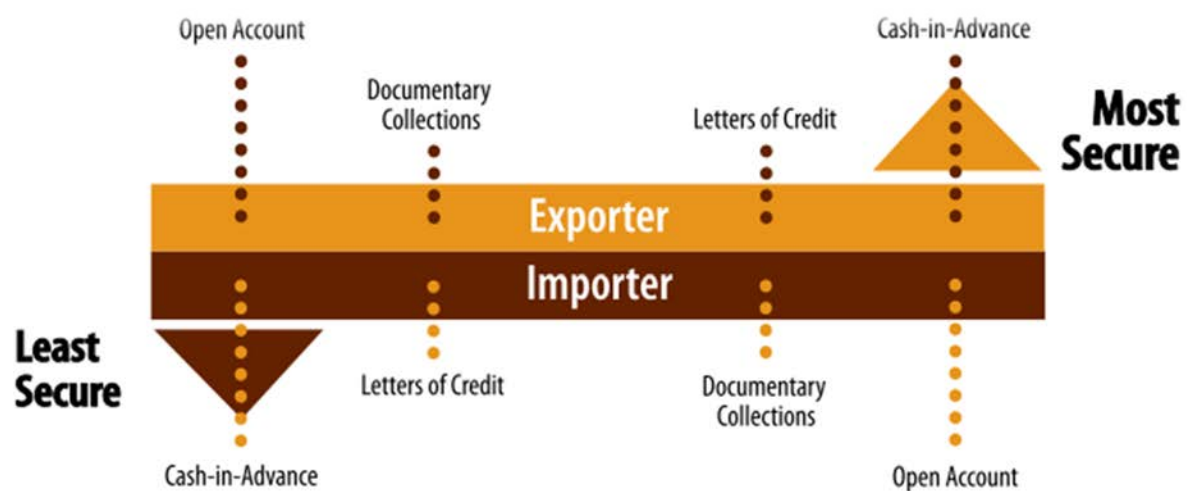
INCOTERM 2010 Reference Chart:

[http://www.export.gov/static/incoterms-2010-jsj-chart-v052014\\_Latest\\_eg\\_main\\_074813.pdf](http://www.export.gov/static/incoterms-2010-jsj-chart-v052014_Latest_eg_main_074813.pdf)

## 7. TERMS OF PAYMENT ( Methods of Payment in International Trade )

To succeed in today's global marketplace and win sales against foreign competitors, exporters must offer their customers attractive sales terms supported by appropriate payment methods. Because getting paid in full and on time is the ultimate goal for each export sale, an appropriate payment method must be chosen carefully to minimize the payment risk while also accommodating the needs of the buyer. As shown in figure 1.1, there are four primary methods of payment for international transactions. During or before contract negotiations, you should consider which method in the figure is mutually desirable for both you and your customer.

**Payment Risk Diagram**



### **Key Points**

- To succeed in today's global marketplace and win sales against International trade presents a spectrum of risk, which causes uncertainty over the timing of payments between the exporter (seller) and importer (foreign buyer).
- For exporters, any sale is a gift until payment is received.
- Therefore, exporters want to receive payment as soon as possible, preferably as soon as an order is placed or before the goods are sent to the importer.
- For importers, any payment is a donation until the goods are received.
- Therefore, importers want to receive the goods as soon as possible but to delay payment as long as possible, preferably until after the goods are resold to generate enough income to pay the exporter.



### **Cash- in- Advance**

With cash-in-advance payment terms, the exporter can avoid credit risk because payment is received before the ownership of the goods is transferred. In this method of payment the buyer remits money to the seller (exporter) before the goods are shipped, generally with the order.

However, requiring payment in advance is the least attractive option for the buyer, because it creates cash-flow problems. Foreign buyers are also concerned that the goods may not be sent if payment is made in advance. Thus, exporters who insist on this payment method as their sole manner of doing business may lose to competitors who offer more attractive payment terms.

### **Letters of Credit (L/C)**

Letters of credit (LCs) are one of the most secure instruments available to international traders. An LC is a commitment by a bank on behalf of the buyer that payment will be made to the exporter, provided that the terms and conditions stated in the LC have been met, as verified through the presentation of all required documents. The buyer pays his or her bank to render this service. An LC is useful when reliable credit information about a foreign buyer is difficult to obtain, but the exporter is satisfied with the creditworthiness of the buyer's foreign bank. An LC also protects the buyer because no payment obligation arises until the goods have been shipped or delivered as promised

### **Documentary Collection**

A documentary collection (D/C) is a transaction whereby the exporter entrusts the collection of a payment to the remitting bank (exporter's bank), which sends documents to a collecting bank (importer's bank), along with instructions for payment. Funds are received from the importer and remitted to the exporter through the banks involved in the collection in exchange for those documents.

D/Cs involve using a draft that requires the importer to pay the face amount either at sight (document against payment) or on a specified date (document against acceptance).

The draft gives instructions that specify the documents required for the transfer of title to the goods. Although banks do act as facilitators for their clients, D/Cs offer no verification process and limited recourse in the event of non-payment. Drafts are generally less expensive than LCs.

### **Documents against payment (D/P terms) sight bill**

After the shipment, documents are delivered to the importer's bank (collecting bank) with clear instructions through the seller's bank (remitting bank). According to the instructions given by the remitting bank the importer's bank (collecting bank) releases all shipping documents to the buyer only after payment. Then the importer's bank remits money to the seller's bank.

### **Documents against acceptance (D/A terms) term bill**

All shipping document along with a bill of exchange (term bill) are delivered to the importer's bank with clear instructions through the sellers bank. According to the instructions given by the seller's bank the importer's bank releases documents to the buyer only after acceptance of term bill and the payment is obtained on the due date.

### **Open Accounts**

An open account transaction is a sale where the goods are shipped and delivered before payment is due, which is usually in 30 to 90 days. Obviously, this option is the most advantageous option to the importer in terms of cash flow and cost, but it is consequently the highest risk option for an exporter. Because of intense competition in export markets, foreign buyers often press exporters for open account terms since the extension of credit by the seller to the buyer is more common abroad. Therefore, exporters who are reluctant to extend credit may lose a sale to their competitors. However, the exporter can offer competitive open account terms while substantially mitigating the risk of non-payment by using of one or more of the appropriate trade finance techniques, such as export credit insurance.

## **8. SENDING TRADE SAMPLES**

The foreign buyer may ask for samples of products before a trade transaction takes place. In such a case the exporter will send samples of his products to the foreign buyer, and the samples are usually sent by air mail to avoid undue delay.

The trade samples up to the value of Rs. 10,000 can be exported freely and only a customs declaration form (CUSDEC 1/11) needs to be furnished. The number of units of trade samples that can be exported will be determined by the Director General of Customs. However, the samples of Gems & Jewellery etc., are not permitted to send.

## **9. PACKAGING**

Packaging is an important part in the export procedure, so do not underestimate its role and its communication opportunities as it can also be used usefully to communicate a range of product information, any relevant warnings, as well as provide an opportunity for displaying marketing messages promoting the company and the product.

Furthermore, there is nothing more disappointing - and more costly - than receiving a consignment, only to discover that the products are damaged because of inadequate packaging. All the effort and money spent in producing them, and then shipping them a great distance across the world, is worthless. In the export process, adequate packaging is as important as producing goods to specification and their quality control.

## Checklist of packaging

- Information and labelling

Every package in your consignment should be clearly identifiable. Ensure the following details are clearly marked on export packages.

- identification mark and number, eg buyer's name and order number
- sequential number of each package and the total packages in the consignment, eg "Package 7 of 20"
- destination details - the port or the place of destination
- weight
- special handling instructions - A set of internationally recognised symbols are used to indicate how cargo handlers should handle packages,

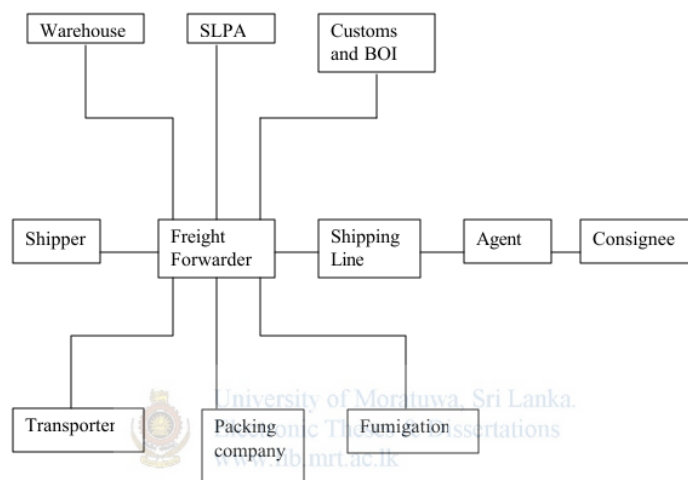
## Other important facts to be considered in export packaging

- **Rules in the export market** - check that your consignments comply with market regulations. Certain markings may be required and in some countries certain packaging materials are not allowed
- **Restrictions on wood packaging** - The International Plant Protection Convention (IPPC) mandates that wood packaging used in international trade must be treated to guard against the distribution of unwanted pests. The treatment methods could be either heat treatment or fumigation with methyl bromide. The IPPC Secretariat has issued ISPM 15 (International Standards for Phytosanitary Measures) "Guidelines for Regulating Wood Packaging Material in International Trade". In many cases it will be sufficient to check that your wood packaging is ISPM 15 compliant.
- **Packaging waste** - The need for any packaging should be evaluated in the research, design and marketing stages of a product. The goal should always be to reduce unnecessary packaging. Where the need for packaging exists, packaging should follow the 3R's hierarchy namely Reduced, Reusable and Recyclable.. In many export markets, there are stricter rules on packaging waste and collection, such as the "green dot system" in Germany.
- **Hazardous goods** - any exports of dangerous goods will have to be safely packaged and clearly marked and labelled. The rules vary slightly depending on which mode of transport you're using.
- **Insurance** - your transport insurance cover may be adversely affected if it can be shown that your goods were damaged due to poor packaging.
- **Contracts** - to avoid disputes in case goods are damaged in transit, consider including packaging specifications in your contracts with buyers.

## 10. RESERVATION OF CARGO SPACE

### a. Sea Cargo

Sea transport remains by far the most cost effective way to move goods and raw materials in quantity and the majority of the world trade is carried in ships. If shipper uses a whole container this is called a “Full Container Load” (FCL) shipment and if shipper does not have a full container load and share with one or more exporters, this is called a “Less than Container Load” (LCL) shipments. Generally, the cost of shipping FCL cargo is heaper than LCL cargo.



### Sea Cargo Delivery Flow

Shipping space should be reserved well ahead of the date of shipment. Therefore the exporter should meet the shipping agent to get reserved shipping spaces.

For details please refer

[http://www.slpa.lk/EDI\\_services.asp?chk=3#](http://www.slpa.lk/EDI_services.asp?chk=3#)

### b. Air Cargo

Airfreight is more expensive than shipping, however there are a number of methods that can be utilized to decrease the cost. Rates quoted by the airline, or retail rates, are the most expensive. Working closely with airlines, freight forwarders can normally provide discounted air cargo rates through consolidation of consignments.

For air cargo, the exporter would have to check with the Air Line Agents' offices servicing the country concerned. The cargo exporter should submit a document called "Shippers Instruction for dispatch". Finally this document will be used to issue the Airway Bill (AWB).

The cargo should be brought to the air port prior to the arrival time for the aircraft. This is called "cut off time".

❖ General Cargo	07 hrs
❖ Fruits & Vegetables, cut flowers etc.	05
❖ Live fish and crabs	04
❖ Live Animals	02
❖ Courier Samples	04

## 11. CERTIFICATES REQUIRED FOR EXPORTS

### 11.1 Certificate of Origin (GSP Certificate)

Statement signed by the exporter, or its agent, and attested by the Department of Commerce indicating that the goods being shipped, or a major percentage of them, originated and was produced in Sri Lanka.

This certificate is a requirement of the Customs of the importing country for the buyer to obtain duty concessions under GSP.

### 11.2 Certificate of Origin

This is also required by the customs of the importing country. It is issued by chambers, i.e. Ceylon Chamber of Commerce, National Chamber of Commerce.

### 11.3 Quality Certificate

This is issued by Sri Lanka Standard Institution (SLSI). Private quality certificates are issued by SGS Lanka Ltd.

### 11.4 Health Certificate

Health Certificates may be required by the Health Authorities of the importing country, when meat, fish, and live animal are being exported. Refer the Table under item 2 in this report to identify relevant Institutions to issue health certificates for these products.

### 11.5 Phytosanitary Certificate

This certificate is required by the importing country, when exporting perishable items such as cut flowers, foliage plants, fruits and vegetables etc. It is issued by the Plant Quarantine Service of the Department of Agriculture.

### 11.6 Fumigation Certificate

This certificate may be required by buyers/government for the import of Agricultural Products such as cut flowers foliage plants, sesame seeds, cashew nuts, tea, coir products etc. The authorized government institution to implement Fumigation activities is the National Plant Quarantine Service (NPQS) of the Department of Agriculture(DOA). Some private companies approved by the DOA implement fumigation activities under the supervision of NPQS .

## **12. CUSTOMS EXPORT PROCEDURE**

### **12.1 Making Customs Declaration**

#### **Customs Goods Declaration (CUSDEC)**

In international trade commodities cross borders of countries. At the border, the parties involved in the trading transaction are required to declare to the relevant authority at the border, the details of the commodities that are being imported or exported. The declaration so made at the border point, which can be a seaport or airport or land point is named as the Good Declaration

In Sri Lanka, the Good declaration is known as the CUSDEC and the Customs Ordinance, section 47 for imports and section 57 for exports, every imports/exports stipulates that a declaration has to be made to the Customs in order to effect an imports or exports. The details so declared in the CUSDEC are vital because the details contain a revenue implication and statistical implication. Therefore, the CUSDEC has to be filled in with utmost vigilance.

**for CUSDEC guidelines refer**

**<http://www.customs.gov.lk/cusdec.html>**

#### **Commercial Invoice**

Invoice is a document prepared by the Exporter stating all the particulars regarding the shipment. This has to be filled along with the Goods Declaration at the time of processing it at the Export Office. Document required by customs in an importing country in which the seller states the price (e.g. selling price) and specifies costs for freight, insurance and packing, etc., terms of delivery and payment. This is for the purpose of determining the customs value in the importing country of goods consigned to that country.

#### **Packing List**

A document specifies the contents of each individual package in the shipment.

#### **Other Documents (if applicable)**

- Any permits/license
- Tea Blend sheets
- Material utilization sheets

#### **Direct Trader Input (DTI)**

Direct Trader Input gives an exporter or his agent (declarant) the capability to complete the full Customs process or formalities remotely – from that Declarant's office.

Please follow the following link for DTI registration.

<http://www.customs.gov.lk/dtiregi.html>

## **12.2 Export Duties and Levies**

### **Customs Export Duty**

Tariffs and taxes are to be payable on certain export items.

Eg: Cashew nuts (in shell, fresh)

Raw vein Quartz

Semi Finished products of iron or non –alloy steel

### **Royalty**

Compensation for the use of property, usually copyrighted works, patented inventions or natural resources, expressed as a percentage receipts from using the property or as a payment for each unit produced.

Eg. Royalties collected by the Geological Survey and Mines Bureau.

### **Export CESS Payment**

when exporting raw material or traditional products without value addition (tea, rubber, coconuts etc.) export CESS must be paid.

- EDB CESS (Export Development Board CESS) to be paid to the Sri Lanka Customs.

For updated EDB CESS values please refer.

<http://www.srilankabusiness.com/pdf/cesses.pdf>

- SLTB CESS (Sri Lanka Tea Board CESS )
- CDA CESS (Coconut Development Authority CESS)
- RDD CESS (Rubber Development Department CESS)

<http://www.rubberdev.gov.lk/web/images/stories/application-forms/instruct01.pdf>

<http://www.rubberdev.gov.lk/web/images/stories/application-forms/instruct02.pdf>

## 13. PORT PROCEDURES

### **Customs Examination & Container flow**

Sri Lanka Customs has set up a one stop export cargo facilitation centre (EFC), which will streamline the operational aspects of physical cargo movements. The objectives of EFC are to facilitate the export cargo clearance through Customs by;

- minimizing the time taken and thereby reducing the cost incurred
- promoting compliant traders and discouraging illegal exports

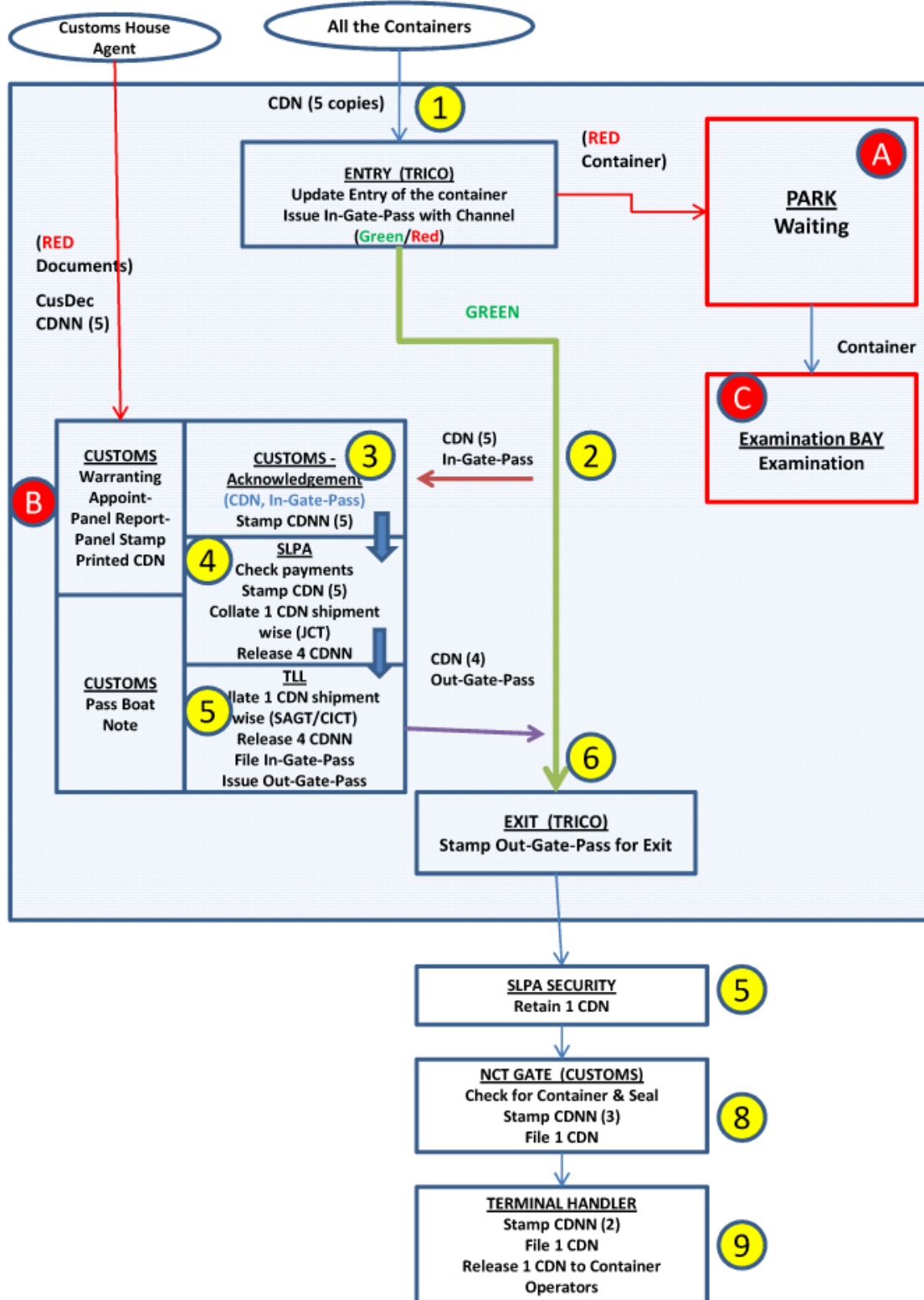
The new facility is located adjoining the Port Access Road at No.06, Bloemendhal, Colombo 13. and operating as a pilot project in processing Export cargo on 24x7 basis, with effect from 01st July 2014.

Exporters have been requested to lodge Cargo Dispatch Notes electronically (e: CDN) for export containers that will be brought into the Port premises after 1st July 2014.

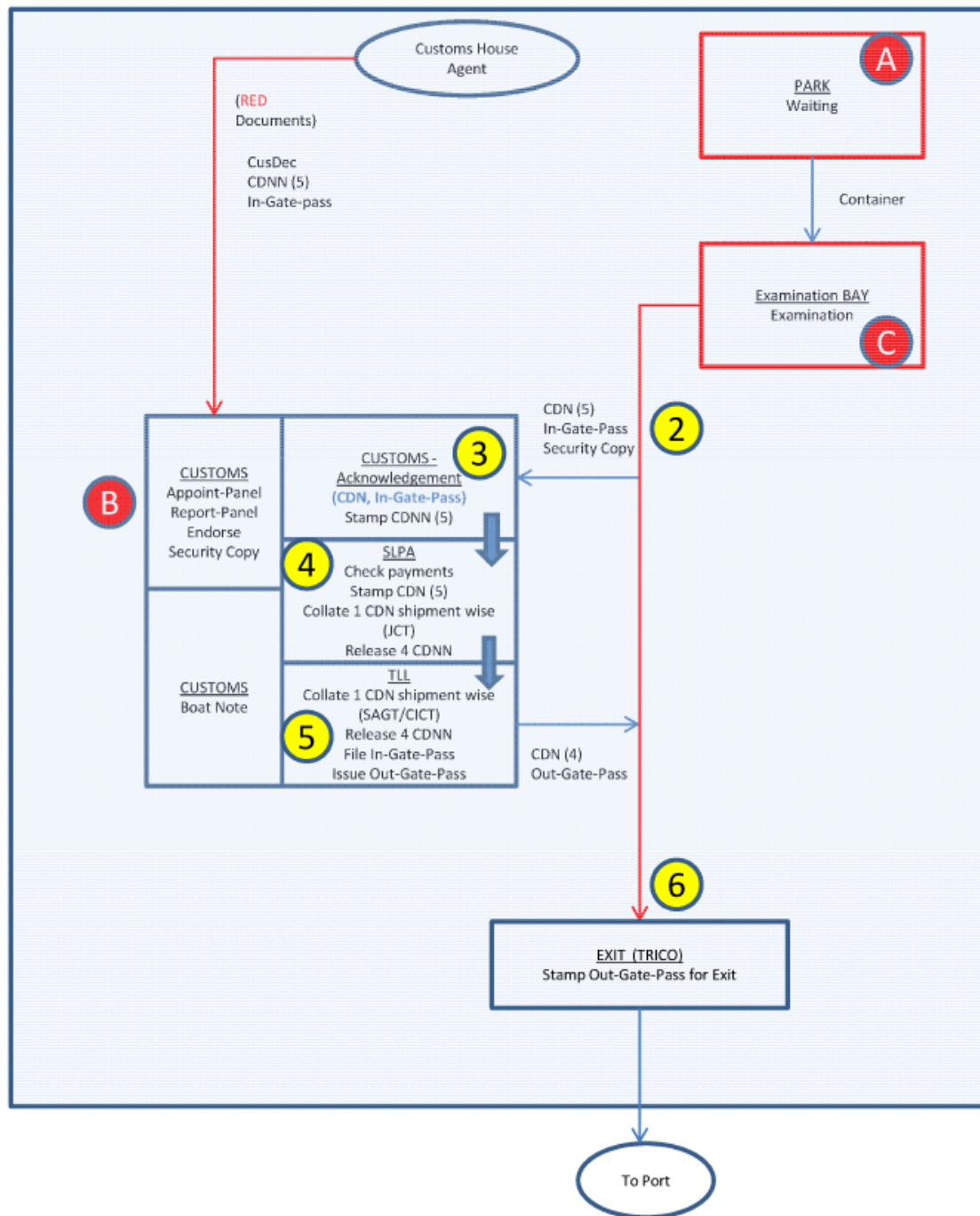
Export cargo identified as high risk, based on risk assessment will be subjected for examination.



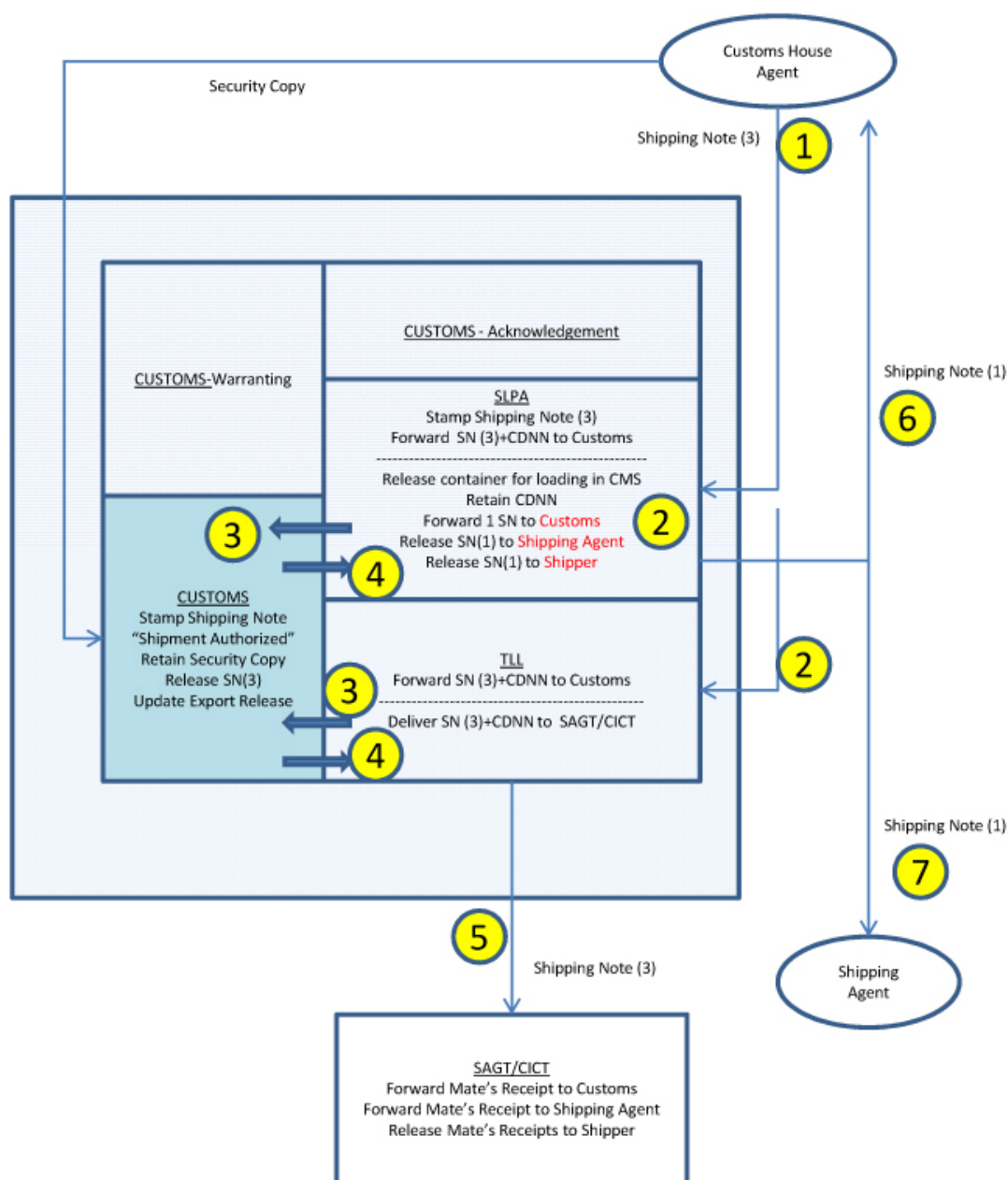
## Export Facilitation Centre – Container Flow



## Export Facilitation Centre – Examinations



## Export Facilitation Centre – Boat Note Passing



All exporters' BOI and non BOI have to open payment accounts with Trico Logistics Ltd. For payment of service charges as all FCL containers are to be routed through this center for monitoring and facilitating purposes.

Please refer the following notice for further details.

  
**SRI LANKA CUSTOMS**  
**Notice to Exporters**

Sri Lanka Customs has established a Centralized Export Cargo Facilitation Centre at Trico Logistics, 478/6, K. Cyril C. Perera Mawatha, Colombo 13 for container examination and documentation process on 24 x 7 basis.

All Exporters, BOI and non BOI are requested to open prepayment accounts with Trico Logistics Ltd. for payment of service charges as all FCL containers are to be routed through this centre for monitoring and facilitating purposes.

For further details you may contact the Yard Operator on contact information given below:

e-mail: [info@tricologi.net](mailto:info@tricologi.net)  
Web: [www.tricologi.net](http://www.tricologi.net)

Mobile Tel. Nos: 0777-699852 / 0766-903952  
0766-903953 / 0766-903954

**T.W. Senanayake**  
**Director of Customs (Exports)**  
**Director General of Customs**

#### 14. **SUBMITTING THE DOCUMENTS TO THE BANK**

Final stage of shipping is to submit documents to the bank. They are:

- Commercial invoice
- Original Bill of Lading /A.W.B. No.
- Insurance Policy (if on CIF)

- Bill of Exchange (if on D/P or D/A terms)
- Letter of Credit
- Certificate of origin /GSP Certificate
- Packaging List

The following documents should also be submitted on the request of the buyer.

- Quality Certificate
- Health Certificate
- Phytosanitary Certificate
- Fumigation Certificate
- HACCP Certificate (for food items)
- Any other certificates/Test reports such as Global GAP/GMP

#### 14.1 **Exporting on letter of Credit Terms (L/C terms)**

If an L/C had been established for this shipment, all shipping documents must be submitted to the advising bank. (exporter's bank). The exporter should ensure that all conditions stipulated in the L/C are fulfilled. The documents could be negotiated at this stage and the exporter may obtain his money for the shipment.

Copies of the above documents should be sent to the buyer as early as possible.

#### 14.2 **Exporting on D/P Terms**

After the goods are shipped a Bill of Exchange (Sight Bill) would be sent along with the shipping documents to the buyer's bank for payment by the importer (buyer) if the contract is based on Documents Against Payment (D/P term)

#### 14.3 **Exporting on D/A Terms**

A Bill of Exchange (Terms Bill) would be sent along with the Shipping documents to the Buyer's bank for acceptance by the importer (buyer) if the contract is based on documents against acceptance (D/A Terms).