

Trade Document Descriptions (Import & Export)

Commercial Invoice

A Commercial Invoice is issued by the exporter to the importer and serves as the primary document for international trade transactions. It provides details such as seller and buyer information, description of goods, HS code, quantity, unit price, total value, currency, terms of sale (Incoterms), and payment terms. Customs authorities use it for valuation and duty assessment.

Bill of Lading (BL) / Airway Bill (AWB)

The Bill of Lading (for sea cargo) or Airway Bill (for air cargo) is a transport document issued by the carrier. It acts as evidence of receipt of goods, contract of carriage, and document of title (in case of BL). It contains details of consignor, consignee, vessel/flight, port of loading, port of discharge, and goods description.

Bill of Entry (BOE)

The Bill of Entry is a statutory document filed by the importer or customs broker under the Customs Act, 1962. It is required for clearance of imported goods for home consumption or warehousing. It contains details of importer, goods classification, assessable value, applicable duties, and supporting documents.

Shipping Bill

A Shipping Bill is a legal document filed by the exporter or customs broker for export of goods. It is required for customs clearance and export incentives. The document includes exporter details, goods description, HS code, FOB value, destination country, and export scheme details.

Certificate of Origin (COO)

The Certificate of Origin certifies the country in which the goods are manufactured or produced. It is issued by authorized agencies such as Chambers of Commerce. COO is required to claim preferential tariff benefits under Free Trade Agreements (FTAs) and for trade compliance.