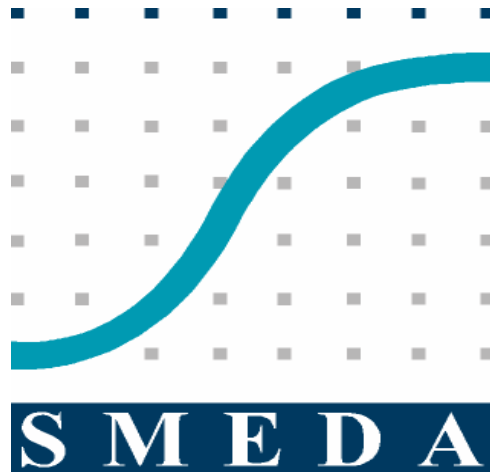


# EXPORT PROCESS FLOW, PROCEDURE AND DOCUMENTATION



Revised on November 10, 2005

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## INTRODUCTION OF SMEDA

The Small and Medium Enterprise Development Authority (SMEDA) was established with the objective to provide fresh impetus to the economy through the launch of an aggressive SME development strategy.

Since its inception in October 1998, SMEDA had adopted a sectoral SME development approach. A few priority sectors were selected on the criterion of SME presence. In depth research was conducted and comprehensive development plans were formulated after identification of impediments and retardants. The all-encompassing sectoral development strategy involved overhauling of the regulatory environment by taking into consideration other important aspects including finance, marketing, technology and human resource development.

After successfully qualifying in the first phase of sector development SMEDA reorganised its operations in January 2001 with the task of SME development at a broader scale and enhanced outreach in terms of SMEDA's areas of operation. Currently, SMEDA along with sectoral focus offers a range of services to SMEs including over the counter support systems, exclusive business development facilities, training and development and information dissemination through a wide range of publications. SMEDA's activities can now be classified into the three following broad areas:

Creating a Conducive Environment; includes collaboration with policy makers to devise facilitating mechanisms for SMEs by removing regulatory impediments across numerous policy areas

Cluster/Sector Development; comprises formulation and implementation of projects for SME clusters/sectors in collaboration with industry/trade associations and chambers

Enhancing Access to Business Development Services; development and provision of services to meet the business management, strategic and operational requirements of SMEs

SMEDA has so far successfully formulated strategies for sectors, including fruits and vegetables, marble and granite, gems and jewellery, marine fisheries, leather and footwear, textiles, surgical instruments, transport and dairy. Whereas the task of SME development at a broader scale still requires more coverage and enhanced reach in terms of SMEDA's areas of operation.

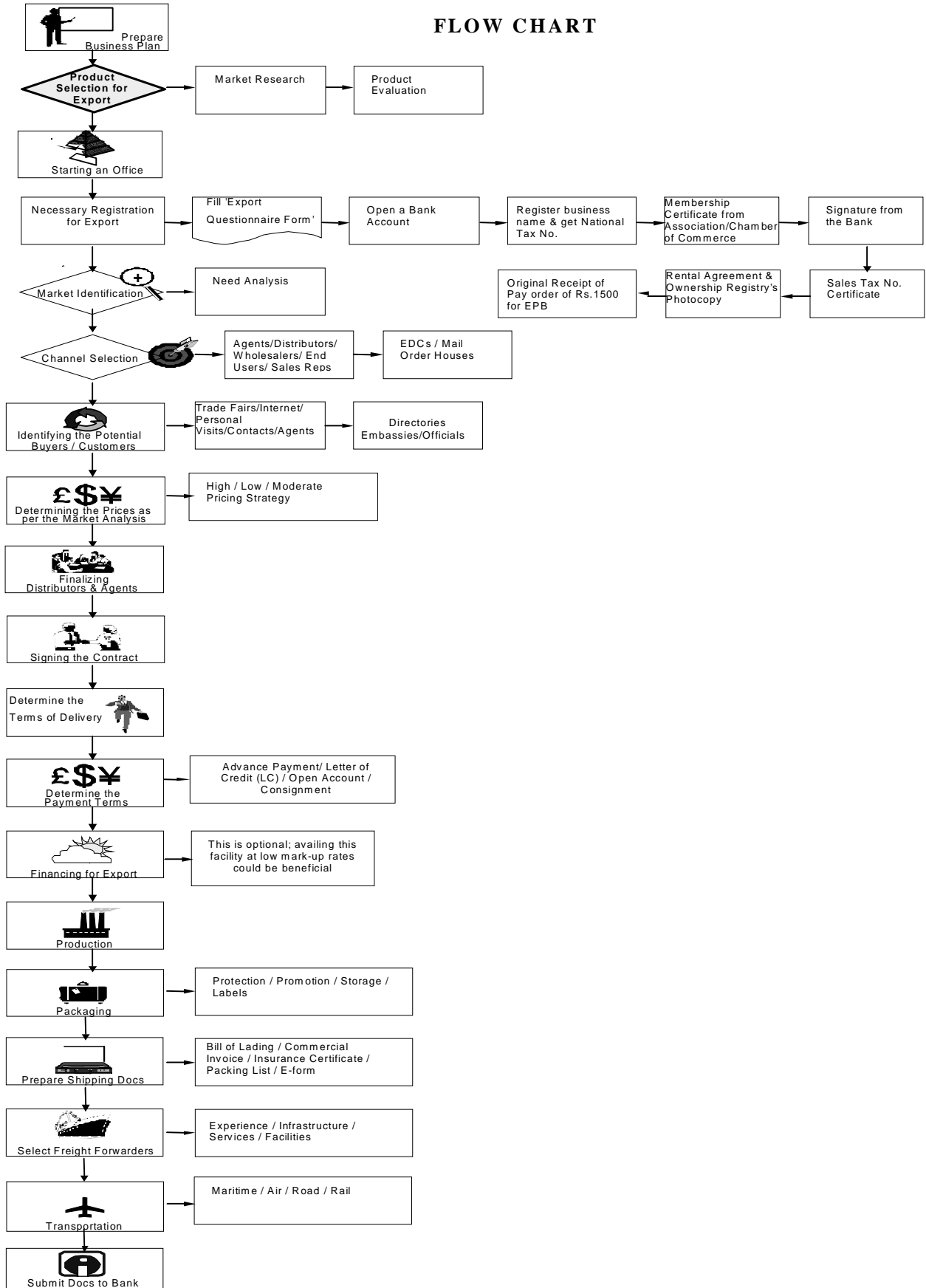
Along with the sectoral focus a broad spectrum of services are now being offered to the SMEs by SMEDA, which are driven by factors like enhanced interaction amongst the stakeholders, need based sectoral research, over the counter support systems, exclusive business development facilities, training and development for SMEs and information dissemination through wide range of publications.

## ROLE OF POLICY AND PLANNING

The Policy & Planning department of SMEDA is the hub of policy and regulatory research that feeds national, provincial and local government institutions, SME associations, industrial clusters and individual entrepreneurs with the ultimate objective of creating a conducive business environment. It has a mandate to identify and where suitable initiate strategic projects. The Policy & Planning of SMEDA plays a key role in providing an overall

policy direction to SMEDA, under which SMEDA provides support to SMEs. The PP provides guidance based on field realities pertaining to SMEs in Pakistan and other parts of the world. Information resource centre of SMEDA is an integral part of Policy & Planning department while development of Regulatory Procedures is a part of an overall information dissemination function of the department.

**FLOW CHART**



## INTRODUCTION

Exporting is merely a selling but when it is selling at home, it does not bother you because you are in personal contact with a buyer for which you do not need to comply with several procedural requirements including filling and exchanging of a lot of documents. But the difference comes when you intend to sell to some one who is thousands of miles away from you, speaking different language, having different customs, preferences, currency and import regulations. In order to facilitate trade with other countries, certain sets of rules have been developed by the trading nations over the centuries, which are normally followed in foreign trade today. The International Trade is governed by rules made by the World Trade Organisation (WTO). Details on WTO can be obtained from Information Advisory Centre (IAC) of the EPB.

## SELECTION OF A PRODUCT

If you want to enter export trade, the first thing you have to do is to decide about the product, which you intend to trade. You should have intimate knowledge about the product and sources of supply. If you have varied sources of supply, you will have no problem in procurement and shipment. But if you produce the product yourself at effective cost and exercise quality control, then you can become a successful exporter within shortest possible time. You can also analyse which products are exported to which country. This information is available in the IAC of EPB.

## OPENING OF AN OFFICE

After selection of product, you may open an office, give it a name, print letterheads, install phone and fix a signboard on your business premises.

## REGISTRATION FOR EXPORT

Previously it was mandatory to register your firm as an exporter for-five years from the nearest office of the EPB against payment of nominal fee. However registration procedures for both imports and exports have been abolished and now registration is not required for either export or import.

## SELECTION OF MARKET

The exporter cannot go to every country in the world to persuade people to buy his product.

Even the largest international firms do not trade with the whole world and not every country can or will buy what a particular exporter may sell to them. In view of scarce resources and shortage of experienced marketing personnel, the exporters should be selective and concentrate on markets, which could yield the best results. For this one has to examine

- i. The economic position of the country
- ii. Size of the Market and whether it is expanding or shrinking.
- iii. Market growth in a given product.
- iv. Unit price of the product. Whether it is more or less than other countries.
- v. Import regime in the importing country.
- vi. Location of the market etc

### QUOTING A PRICE

It is easy to quote price at home. For this one has just to calculate cost of production with packing and transportation charges and add profit. But in case of export, quoting of price means many things. For this one has to examine several things including the following: -

- i. What price to charge to remain competitive abroad?
- ii. While calculating prices one has to think about all the cost including, packing, insurance, credit, agent's commission, octroi duties, documentation fee, marking charges, transportation charges, export duties etc.
- iii. For securing good price one has also to check up price of the same product abroad. If there is a good mark up in price in foreign market, one should not lose sight of it. EPB can help you get price information further its trade offices posted abroad.

### SIGNING OF A CONTRACT

When prices are accepted then a contract is signed with the firm for supply of goods which becomes binding on both the buyer & seller. Contract is a document, which normally contains.

- i. Name of exporter
- ii. Name of importer
- iii. Item of sale
- iv. Unit price
- v. Total quantity
- vi. Terms of delivery (FOB, C&F, CIF etc.)\* Incoterms deal with the questions related to the delivery of the products from the seller to the buyer. This includes the carriage of products, export and import clearance responsibilities, who pays for what, and who has risk for the condition of the products at different locations within the transport process. Incoterms are always used with a geographical location and do not deal with transfer of title.
- vii. Terms of payment (There could be basically two arrangements for payment; first being through direct funds transfer without involving any credit facility. This funds transfer could be both before the shipment of goods or after the shipment of goods generally referred as Cash Against Documents (CAD). Second arrangement is through the Letter of Credit (LC). The customer's bank provides a 'letter of credit', which promises to pay the supplier as long as the terms are met. There are two types of LC, LC sight and LC Deferred payment. The payment may be paid immediately at sight or at a later date).
- viii. Mode of shipment (Sea, Air, Road)
- ix. Currency in which transaction will be made.
- x. Validity period of a contract & delivery period.
- xi. Shipping marks if any.
- xii. Arbitration clause.

### TERMS OF DELIVERY

When the exporter is making an offer, he quotes the price of his product. If the offer is accepted then a contract is signed between the buyer & the seller. The contract includes terms and conditions under which goods are delivered.

The buyer sitting in the overseas market is normally not interested to receive charge of goods at one's factory site but he may be interested to get charge of goods on FOB basis which means free on Board at airport or seaport. It means that charges of the consignment are fully paid up to that point and the rest of the freight is paid by the buyer. Terms of delivery are not only important for quoting price but it also makes clear as to who is responsible for the goods if anything goes wrong. The most frequently used terms of delivery are as under: -

### FINANCING FOR EXPORT

The exporter should accept order, which he can fulfil easily. He should have the necessary finances or access to finances for effecting shipment and the capacity to wait till the sale proceeds are received. In this connection, term of payment plays an important role, as it should be timed to keep you solvent at the time of need. For export pre-shipment and post-shipment credits are available from the Govt. on concessionaire rate. The exporter can make use of it.

### PACKING

Packing should be sea, air and roadworthy. The container should be in a position to carry contents to the destination in perfect condition. For reduction in cost most economical packing material be used. Pakistan Packing Institute can help you.

### TRANSPORT

Light and costly items are normally sent by air whereas as heavy items are shipped by sea. In each case the most economical mode should be used to reduce cost.

### INSURANCE

Insurance is necessary to recover cost in case of loss. But where the exporters are sure that the chances of loss are minimum they do not insure consignment. In case the buyer insists on Insurance then it must be done.

### DOCUMENTATION

The following documents are normally used in exports: -

1. E-Form (Through authorised Commercial Bank).
2. Shipping Bill (Through authorised Clearing agents).
3. B/L or AWB (Through Clearing agents)
4. Commercial Invoice
5. Packing List
6. Certificate Country of origin (Through Chamber) or  
6(a) GSP (Through EPB)
7. Textile quota Export licence/visa document required for textile items under quota restraint
8. Pre-shipment certificate through EPB for certain textile items for exports to management textile item.
9. Export contract registration details



## POST SHIPMENT DOCUMENTS

1. Textile quota Export licence/visa document required for textile items under quota restraint 4th copy of shipping (through customs) bill to be used for rebates on bank/sales tax refund/textile quota.
2. BCA (Bank Credit Advice) to be received from commercial banks after foreign exchange is received. The BCA is considered proof for the purpose of rebates, refinance scheme etc.

## HOW TO CLAIM DUTY DRAWBACKS

Duty Drawback is the most commonly availed incentive by exporters. It is the amount reimbursed by the government to exporters as compensation for Customs Duty collected at the time of import. For the purpose, CBR sets aside a certain percentage of customs duty collected on imported raw material for incentivising export production. The following documents must be in order when Exporter files the claim for export rebate and submits the file to the customs rebate section

1. Bank Credit Advice ( B.C.A )
2. Bill of Lading (First Original).
3. Railway Receipt (Attested by the Railways).
4. Customs Signed Invoice with Two Photocopies.
5. Packing List.
6. Exchange Rate Certificate
7. Copy of Shipping Bill.
8. Photo Copy of Form "E".
9. Laboratory Test Report. (if required)
10. Photocopy of SRO. (relevant to exporter's product)
11. Copy of Cross Border Certificate (In case of export through land route).
12. Sales Tax Return of clearing agent of previous month (if claim launched through clearing agent)

Additional information may be found in the regulatory procedures for claiming duty drawbacks

## ANNEXURE A

ADDRESSES OF IMPORTANT OFFICES

## EXPORT PROMOTION BUREAU

Head Office - Karachi

5<sup>th</sup> floor, Finance & Trade Center Block-A  
Shahrah-e-Faisal, P.O.Box No.1293, Karachi-  
75200  
Tel: (92-21) 9206487-90, UAN: 111-444-111  
E-mail: [epb@epb.kar.erum.com.pk](mailto:epb@epb.kar.erum.com.pk)  
URL: [www.epb.gov.pk](http://www.epb.gov.pk)

Regional OfficesIslamabad

26-d, West Kashmir Plaza, Blue Area, Islamabad  
UAN: 111-444-111, Fax: (92-51) 920 1736  
E-mail: [epbisb@ntc.net.pk](mailto:epbisb@ntc.net.pk)

Lahore

62 Garden Block, New Garden Town, Lahore  
UAN: 111-444-111, Fax: (92-42) 586 5114, 588  
2525  
E-mail: [eiac@epblhr.gov.pk](mailto:eiac@epblhr.gov.pk)

Peshawar

Plot No. 24 Phase-V, Hayatabad, Peshawar  
Tel: (92-91) 9217120 - 25, Fax: (92-91) 9217126  
Telex: 27050 EXPOM PK  
E-mail: [epb@pesh.paknet.com.pk](mailto:epb@pesh.paknet.com.pk)

Quetta

Opp. Sessions court Building, Shahrah-e-Iqbal,  
Quetta  
Tel: (92-81) 920 2562, 920 1109, Fax: (92-81) 920  
2053  
E-mail: [epbquetta@hotmail.com](mailto:epbquetta@hotmail.com)

Sub-Regional OfficesFaisalabad

Gulistan Colony No. 2, Public Building Area  
Sheikhupura Road, Faisalabad  
Tel: (92-41) 9210202, Fax: (92-41) 9219294  
E-mail: [epbfds@fsd.comsats.net.pk](mailto:epbfds@fsd.comsats.net.pk)

Hyderabad

18-A Govt. Officers Residence (GOR) Colony,  
Hyderabad  
Tel: (92-221) 9200172, Fax: (92-221) 9200156

Sialkot

Paris Road, Sialkot  
Tel: (92-432) 9250081, 9250083  
Fax: (92-432) 9250082

Gujranwala

20- E, Pasroor Road Satellite Town, Gujranwala  
Tel: (92-431) 9200138-39, Fax: (92-431) 9200140,  
E-mail: [epbguj@brain.net.pk](mailto:epbguj@brain.net.pk)

Multan

79-A, Gulgash Colony, Multan Cantt  
Tel: (92-61) 9210171-74  
Fax: (92-61) 9210172  
E-mail: [epbmul@brain.net.pk](mailto:epbmul@brain.net.pk)

Abbottabad

Mubarak Plaza, Main Mansehra Road, Abbottabad  
Tel: (92-992) 38 0203, Fax: (92-992) 38 0181

Sukkur

Pakistan Red Crescent Society Building, Parsi  
Colony Road, Sukkur  
Tel: (92-071) 9310536  
Fax: (92-071) 9310537

Swat

Saidu Sharif, Gul Kada, Swat  
Tel: (92-936) 9240301, Fax: (92-936) 738554

(Mirpur) Azad Kashmir

House- no 63, Sector F-1, Mirpur, (Azad Kashmir)  
Tel: (92-58610) 44927, Fax: (92-58610) 45158

## PAKISTAN TRADE OFFICES ABROAD

AUSTRALIA (Sydney)  
 Consul General  
 Consulate General of Pakistan  
 Suit No.2, Level-9, 36 Carrington Street N.S.W.  
 Sydney 2000  
 G.P.O. Box No. 5256, N.S.W. 2001, Australia  
 Tel: (61-2) 92993066, 92993250, Fax: 92997319  
 E-mail: parepsydney@comcen.com.au

AFGHANISTAN (Kabul)  
 Commercial Counsellor  
 Embassy of Pakistan, Commercial Section  
 Tel: (0093-20) 230 0911 230 0913  
 E-mail:embassy@pakembassykbl.com

AFGHANISTAN (Kandahar)  
 Commercial Counsellor  
 Consulate General of Pakistan, Commercial  
 Section, Shahr-a-Nau, Heart Road, Kandahar  
 Tel: (0092-81) 837715 822443  
 Fax: (92-81)-820066

BANGLADESH (Dhaka)  
 Commercial Secretary  
 High Commission for Pakistan  
 Commercial Section, House No. 2,  
 Road No. 71 Gulshan Avenue, Dhaka - 1212  
 Tel: (880-2) 8811900, 8825388, Fax: 8823677

BELGIUM (Brussels)  
 Economic Minister  
 Embassy of Pakistan  
 57-Avenue Delleur, 1170-Brussels  
 Tel: (32-2) 6759746, Fax: 6753137, 6738394  
 E-mail: [economic.section@belgacom.net](mailto:economic.section@belgacom.net)

BRAZIL (Sao Paulo)  
 Commercial Counsellor  
 Tel: (55-61) 3641632 3641761  
 Fax: (55-61) 2480246  
 E-mail: parepbra@brturbo.com

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 Consulate General of Pakistan  
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 Tel: (1-514) 8452297, 8452298, Fax: 8451354  
 E-mail: parepmontreal@bellnet.ca

CHINA (Hong Kong)  
 Consul General  
 Consulate General of Pakistan  
 Room No. 3706, 37th Floor, China Resources  
 Building,26, Harbour Road, Wanchai, Hong Kong  
 Tel: (852) 2827 1966 2827 0295 2827 0681  
 Fax: (852) 2827 2189, 2827 1066  
 E-mail: parephk@netvigator.com

CHINA (Shanghai)

Consul General  
 Consulate General of Pakistan  
 7th Floor, HongQiao Business Centre, 2272,  
 Hongqiao Road Shanghai 200336 China  
 Tel: 0086-21-6237-7000 (PABX) 62377166  
 62377266  
 Fax: 0086-21-62377066  
 E-mail: pakrepshanghai@yahoo.com

FRANCE (Paris)  
 Commercial Counselor  
 Embassy of Pakistan  
 Commercial Section  
 1, rue Washington 75008, Paris  
 Tel: (33-1) 45635362, 45619977, Fax: 45635366  
 E-mail: [pak.emb.comm.@wanadoo.fr](mailto:pak.emb.comm.@wanadoo.fr),

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 Commercial Counselor  
 Embassy of Pakistan  
 Commercial Division, Beethoven Strabe 4, 60325-  
 Frankfurt am Main  
 Tel: (0049-69) 697 6970,  
 Fax: (0049-69) 6976 9720  
 E-mail: parep.ccf@t-online.de

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 Embassy of Pakistan  
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 E-mail: pakemb@mail.mata.vu

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 High Commission for Pakistan  
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 Chanakyapur, New Delhi - 110021  
 Tel: (91-11) 6110601 to 4, Fax: 6888353  
 E-mail: pakhc@nda.vsal.net.in

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 Embassy of Pakistan  
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 P.O. Box 1461, Jakarta Pusat  
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 E-mail: pakistan@rad.net.id

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 Block #1, Jamshedabad Shomali

Shomali. P.O.Box. 4551-11465, Tehran  
 Tel: (0098-21) 694 4888-90  
 Fax: (0098-21) 694 4889(Com) 935154 (Dip)  
 E-mail: tehrancomm@yahoo.com

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 Commercial Section Via Della Camilluccia 682,  
 00135 Rome  
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 E-mail: comsec@tiscali.it

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 Commercial Counsellor  
 High Commission for Pakistan, (Commercial  
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 Westlands, P.O.Box 30045, Nairobi  
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 Embassy of Pakistan  
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 258-13 Iteawon 2 Dong, Youngsan-gu, Seoul 140-230  
 Tele: (82-2) 7975015, Fax: 7961141  
 E-mail: [commerce@pakistan-korea-trade.org](mailto:commerce@pakistan-korea-trade.org)  
 Website: [www.pakistan-korea-trade.org](http://www.pakistan-korea-trade.org)

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 High Commission for Pakistan  
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 132-Jalam Ampang 50450, Kuala Lumpur  
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 E-mail: [commerce\\_hcpkl@yahoo.com](mailto:commerce_hcpkl@yahoo.com)

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 Minister (Trade)  
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 Consulate General of Pakistan  
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 Jeddah 21411  
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E-mail: [anjum.assad@pakistanembassy.se](mailto:anjum.assad@pakistanembassy.se)

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Ambassador  
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E-mail: [info@wto-pakistan.org](mailto:info@wto-pakistan.org)

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Consulate General of Pakistan  
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ETILER Istanbul- Turkey.  
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Fax: (0090-212) 358 4508  
E-mail: [parepistanbul@hotmail.com](mailto:parepistanbul@hotmail.com)

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Commercial Secretary  
Consulate General of Pakistan  
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