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EXPORT PROCESS TO SWEDEN
-CASE KETJURAUMA OY

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VIENTIPROSESSI RUOTSIIN – CASE KETJURAUMA OY

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Tämän opinnäytetyön tarkoitus oli selittää Raumalla sijaitsevan kohdeyrityksen vientiprosessin päävaiheet, oleellisimmat kuljetusasiakirjat sekä analysoida prosessiin liittyvät riskit. Opinnäytetyön tavoitteena oli kuvailla kuljetinketjujen Suomen ja Ruotsin välistä vientiprosessia ja selittää toimitusten tärkeimmät vientidokumentit. Opinnäytetyö otti huomioon myös EU:n sisäkaupan. Tavoitteena oli lisäksi analysoida kohdeyrityksen Ruotsin vientiprosessin riskit.

Teoreettinen osa sisälsi yleisen kuvauksen viennistä ja vientiprosessista sekä oleellisimmista kuljetusasiakirjoista. Teoria pohjautui kirjallisuuteen ja muutamaankin verkkolähteeseen.

Opinnäytetyö oli tapaustutkimus ja kvalitatiivista lähestymistapaa käytettiin empiirisessä osassa. Kohdeyrityksessä suoritettiin teemahaastattelu ja sen, sekä kirjoittajan omien kokemusten perusteella kirjoitettiin empiirinen osuus. Tavoitteena oli kohdeyrityksen vientiprosessin kuvaaminen ja siihen liittyvien riskien analysointi. Opinnäytetyön tuotos on kohdeyrityksen vientiprosessin kulkukaavio.

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The purpose of this thesis was to explain the main steps in the export order handling process, the most relevant shipping documentation, and to analyse the risks involved in the process at a case company in Rauma. The objective of this thesis was to describe the whole export order handling process of conveyor chains from Finland to Sweden and the most important delivery documents. Intra-community supply was also taken into account in this thesis, that is to say the EU's internal trade, in this description. Another objective was to analyse the risks involved in the export process at the case company.

The theoretical part included descriptions of exporting in general and the export order handling process as well as the most relevant shipping documentation. The theory was based on literature and a few online sources.

The thesis was conducted as a case-study and qualitative approach was used in the empirical part. A semi-structured interview was conducted at the case company and based on these results in combination with the author's own experiences the empirical part was written. The aim was to describe the export order handling process of the case company and analyse the risks involved in it. The output of this thesis is a flowchart of export order handling and delivery process for the case company.

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1 INTRODUCTION

1.1 Background of the thesis

The author chose this topic because for two summers she has worked as a sales secretary for a production company located in Rauma: Ketjurauma Oy, which produces welded and riveted conveyor chains for other businesses. Therefore, she has experience to some extent from the export process, but would be interested in understanding the whole export order handling process. The author will focus especially on export order handling and delivery processes to Sweden since it is the number one conveyor chain export target market.

This thesis will present the background information of the company, its operations and also information on the industry which Ketjurauma Oy is operating in. The author will explain the whole export order handling process: inquiry, quotation, ordering and order confirmation, delivery and follow-up. She will take a look at what is needed in intra-community supply compared to exporting outside of the EU. All required delivery documentation will also be looked at. Based on the author's own experience, an interview with Ketjurauma employees and information from literature she will analyse the risks involved in the export order handling process.

1.2 Purpose and objectives

The objective of this thesis is to describe the whole export order handling process of conveyor chains from Finland to Sweden and the most important activities in order handling and delivery. The output of this thesis will be a flowchart of export order handling and delivery process for Ketjurauma. The author will also take into account intra-community supply, that is to say the EU's internal trade, in this description. Another objective is to analyse the risks like selling the wrong items, delayed shipping and simple typing errors involved in the export order handling process at a case company located in Rauma. The risk analysis will provide Ketjurauma Oy with information on possible risks involved in the exporting order handling process.

This thesis will answer the following questions:

- What are the main steps in the export order handling process in general and what do these steps include?
- What is intra-community supply? What does it mean for Ketjurauma?
- What are the most commonly needed delivery documents in the process and for what purposes are those documents needed?
- What kind of export process does Ketjurauma Oy have?
- What are the risks related to their export process?
- How to make sure that the flow of goods and information in Ketjurauma Oy is reliable?

1.3 Conceptual framework

Based on the theories the author will handle in this thesis she has formed a conceptual framework. It shows how the research topics are divided and how they correlate with each other. The boundaries concerning the theory will be explained under heading 1.4.

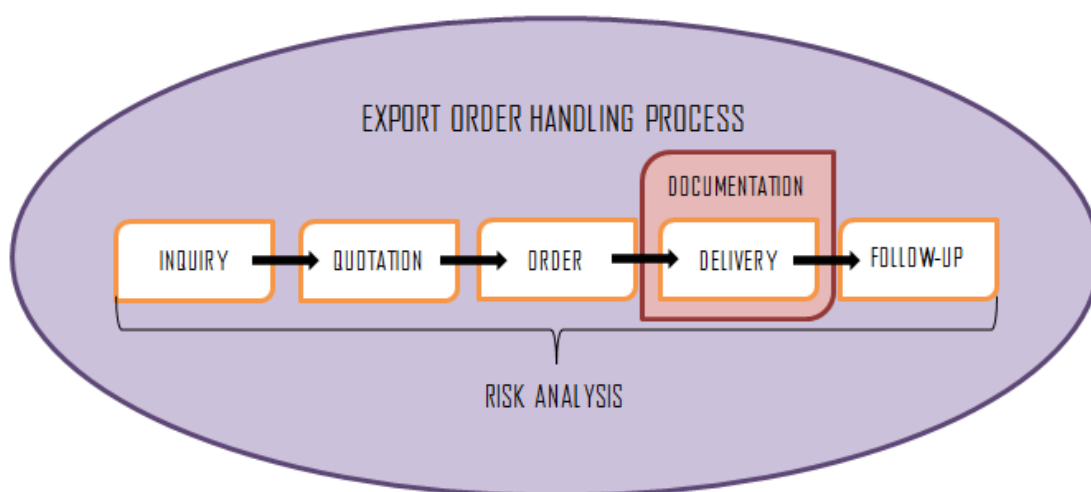


Figure 1. Conceptual Framework

The figure above shows the main steps of the export order handling process as well as the order of the steps that they will be handled in in this thesis. It also shows that the author limits the documentation part to the delivery step only. Follow-up con-

sists of ensuring the arrival of the goods to the buyer, monitoring the delivery and payment, inspecting incoming invoices and taking care of the after-marketing. The risks are based on the interviewed personnel's opinions as well as the author's own experiences and so include all the export order handling process steps as well as the shipping documentation.

1.4 Boundaries

The author decided to only concentrate on the order handling and delivery processes. She will also only look at documents needed when delivering inside the EU, since the focus of the thesis is on delivering to Sweden. The focus of this thesis is not on contracts or the process of invoicing. The author will only concentrate on the main documents of the delivery step.

2 CASE COMPANY

The case company, Ketjurauma Oy is located in a Rauma industrial park area. Ketjurauma Oy manufactures and delivers high-quality welded and riveted conveyor chains for industrial uses to other companies. It separated from Raumaster Oy in 1997. Ketjurauma had 33 personnel and a turnover of 7.76 M euros in 2014 making it the 55th highest profit maker in the Satakunta County. 40% of the total turnover was created by export. (Website of Ketjurauma 2016; Website of Kauppalehti 2016.)

Ketjurauma's main export partner and customer is located in Sweden. KILAB (Kedjeexperter i Lingbo AB) delivers, assembles and inspects conveyor chains for mechanical transmission. Their turnover in 2014 was 8.82 M euros and had 18 personnel. (Website of Largest Companies 2016.)

3 EXPORTING

Companies looking to expand to new market areas should have a clear strategic plan. They often need to plan new procedures that are more suitable for the export market although this is sometimes only left as an unfinished plan. There are various reasons a company might consider exporting:

- Everything possible has already been accomplished in the home country and export will provide more sales.
- The product is so distinctive that export is their only way to grow the business.
- Export is a way to even out the seasonal fluctuations of sales.
- Export could be a way to even out the risks in multiple markets.

(Selin 2004, 15-16.)

Companies need to find the best approach to exporting since it has a significant effect on their export plan and strategies. There are three different approaches to choose from: exporting indirectly, exporting directly and own export. However, indirect and direct exporting are the most commonly used methods of exporting especial-

ly amongst small and medium size enterprises. (Katzman 2011, 55-56; Vientiopas 2006, 25.)

With indirect exporting the company uses a local intermediary firm to find foreign markets and buyers for their products. This gives a smaller company a way to access reputable expertise about foreign competitors, new technologies and trade contracts without the complexities and risks that direct importing creates. In direct exporting the producer sells the products with the help of intermediary firms in the destination country. This is more challenging because the export company is responsible for everything from market research to payment collections. In the long-term, however, this is the best approach to achieve maximum profits and growth and provides a closer relationship with the buyers and marketplace. Using own exports means that the company will sell the products directly to the customer without any intermediaries. In this approach the exporter will bear all the risks and responsibilities for the whole process. (Katzman 2011, 56-57; Vientiopas 2006, 25-27.)

3.1 Risks

By expanding to new markets companies also have to be aware of new risks that exporting brings. International transport means greater distances, longer times in storage and the product changing hands more often. This makes the product more vulnerable to damage, loss and theft. Non-payment, late payment and fraud are always risks when starting an export project. If the exporter cannot verify their business partner's credits and reputation they should use some sort of a security device. Exchange rate fluctuations cause a risk when the price has been set in a specific currency. This might hurt the exporter just as easily as it could benefit them. The exporter could protect itself by purchasing various different contracts. Unforeseen events like strikes, natural disasters and crime may affect the delivery time and cost of delivery. Legal risks arise especially when the foreign laws and their applications change suddenly. If in a dispute situation the contract is examined under a foreign law, the exporter might not receive justice the way they expected. To avoid this risk the exporter might want to make sure in the contract that any disputes will be resolved under their own national law. Investment risks are also higher and more costly when moving to

another market. The exporter might not have enough time to pay off the investment if the market suddenly declines. Future exporters should research the intended market well enough to reduce this risk. (Astrup et al. 2003, 14-16.)

3.2 Intra-community supply

The term "intra-community supply" relates to goods exported by a business in one EU Member State to a business in another EU Member State. There are 28 countries in the EU that make up a huge market. In the EU's internal market people, goods, services and money can move inside the EU as freely as in a single country. EU has reduced bureaucracy and paperwork (VAT can be recorded in the same way as in sales to the home country), consistent safety standards and mostly the same currency. (Website of GOV.UK 2016.)

EU is the wealthiest single community in the world with hundreds of millions of consumers; it has a strong buying power and is highly consumer focused. No market entry barriers are needed once a product is patented, therefore, products with a short lifecycle can enter the market quickly. Product lifecycle describes the stages a product goes through from when it is first invented until it is finally removed from the market. EU has a unified transport system and carriers' documentations are recognised inside the market. Freedom of capital movement and the high level of competition drive down prices, which encourages businesses to enter the market. (Branch 2006, 555-556.)

However, many obstacles still remain in some areas. Fragmented national tax systems, separate national markets for financial services, and varying rules, standards and practices still exist. The transport e-commerce has been slow to kick off and the service sector is pretty far behind the goods. (Website of European Union 2016.)

VAT

With goods in intra-community export (selling to other EU countries) and intra-community import (buying from other EU countries) there are special regulations when it comes to Value Added Tax. Period tax return announcements (Appendix 1)

are used when Finnish companies trade within the EU and all taxpayers liable to pay VAT, must submit Periodic tax returns to the Finnish Tax Administration. A VAT - registered trader in an EU State can apply a 0% rate to the supply of goods to another Member State if the buyer is registered for VAT in another Member State. The buyer's VAT registration number is written in the supplier's records and quoted on the sales invoice when the goods are transported to another Member State. (Website of Revenue: Irish Tax and Customs. 2016; Website of Vero 2016.)

4 EXPORT ORDER HANDLING PROCESS

4.1 Inquiry

An inquiry is a form that the potential buyer sends to the seller to request information on the products. When a potential buyer discovers a good company to buy products from, the first thing they usually do is send an inquiry. Future buyers may send an inquiry directly to the seller or through different organisations, such as commercial representations and chambers of commerce. An inquiry is not binding in any way nor is it certain that a deal will be made based on that inquiry. (Selin 2004, 134-135; Sherlock & Reuvid 2008, 175.)

4.2 Quotation

A quotation is an offer of the goods that the seller sends to the potential buyer in response to the inquiry. There are things the seller needs to consider before answering to an inquiry:

- Does the inquiry come from a market that the company is targeting?
- Is it even possible for the company to send a quotation?
- Are there any internal or external barriers that prevent the company from sending a quotation?

A pro forma invoice is a quotation made in an invoice format but is not used for payment purposes. The exporter does not need to send a quotation back to convey a

good message to the inquirer. They can simply send a declining thank you message and perhaps they will receive another inquiry from the same company in the future. (Jiménez 2012, 24; Selin 2004, 135; Katzman 2011, 167-168.)

4.2.1 Preparation

Quotation is the first binding document for the seller in the transaction and it should be prepared with great detail. The quotation should be appealing but still follow the company's export strategy. It should also be sent promptly but before drawing up a quotation the seller should take a look at their own production capacity, achievable delivery times and export packaging. (Melin 2011, 88; Selin 2004, 136.)

At this point the seller also needs to be sure that the product is valid in regards of the look, quality, size and other features. It needs to be clear what the buyer's and both countries' demands are for the product and what documents are needed. To be able to export the company must have enough capital for the credit of the buyer as the payment times are usually longer when exporting. With a new customer the exporter should always check the buyer's creditworthiness before sending out a quotation. (Selin 2004, 136-137.)

Mode of delivery is an important decision that effects the terms of delivery. After deciding if the goods will be delivered by truck, ship, train or plain, the exporter requests an offer from a forwarding company. Before sending an export quotation the exporter needs to familiarise themselves with the different payment and delivery terms and also think about how to price the products. Only after all this is clear the seller can send out the quotation. (Selin 2004, 137-138.)

4.2.2 Content

A quotation should always be clear and appealing and it is wise to write in the language and form in which the inquiry was received. If the inquiry is made orally, it must be responded straightaway. A quotation can be quite informal but it should at the minimum include:

- seller's and buyer's full names and addresses
- buyer's reference number and date
- heading and references
- precise product name, code and description
- packing (incl. packing dimensions and gross and net weight)
- price of each item in the specified currency
- possible minimum order amounts and discounts
- payment and delivery terms
- insurance and shipping costs
- delivery mode and time
- quotation's period of validity and signatures

(Melin 2011, 88; Selin 2004, 138-140; Katzman 2011, 167-168.)

Terms of payment

To avoid any misunderstandings and to make sure the delivery goes smoothly, a quotation should already provide a clear and detailed description of the payment terms. Different methods of payment in international trade are: clean payments such as payment order and cheque as well as documentary payments like collection or letter of credit. The exporter should also consider what to do on regards of currency, payment time and place, discounts, payer of bank fees, delivery clause (Incoterms) and consequences on delayed payment. The payment can be done before the goods are delivered, at the same time with the delivery or after the delivery depending on the level of trust between the parties. (Hörkkö et al. 2010, 360; Melin 2011, 119.)

Terms of delivery

Incoterms 2010 are used to describe the different terms of delivery. These international terms were created so that they are interpreted the same way regardless of language and culture. Incoterms describe the responsibilities of the seller and buyer. In addition to the general seller and buyer's responsibilities Incoterms include licenses, permits, safety clearance, delivery and insurance contracts, delivery and receiving the delivery, dividing of costs, providing of delivery documents, inspection, packing and marking of the goods and sharing information with the other party. Incoterms 2010 are classified into E-terms, F-terms, C-terms and D-terms depending on the transfer of risk, need for the exporter to clear the goods for export and pay charges like taxes

and duties. E-terms are used when the exporter simply places the goods at the customer's disposal to the exporter's grounds. Export clearing or loading is not required from the exporter. F-terms are used when the exporter places the goods at the carrier's disposal. In C-terms the goods will also be placed for the carrier but the exporter also pays for the freight. D-terms are used when the exporter places the goods at the disposal for the customer at a designated place. (Grafers & Schlich 2006, 182; Hörkö et al. 2010, 382; Melin 2011, 58-60.)

The seller bears more of the risks and expenses from delivery when moving towards the D-terms and vice versa for the buyer. The parties should come to a mutual agreement on the terms but if this does not happen, all costs that are clearly not to be seen as the seller's responsibility will go to the buyer. (Melin 2011, 57-58.)

4.3 Order and order confirmation

Once the order is received the seller must compare it to the quotation and make sure that all the information matches. If there are differences the seller must be in immediate contact with the buyer to correct them. In intra-community supply transactions it is advisable to include information on the VAT usage at this point. Order confirmations are legally not needed but it is a good way to check the details that have been agreed on. In letter of credit or import license cases the buyer will already need a pro forma invoice from the exporter and it should be sent as soon as possible to guarantee the promptness of payment transactions. (Melin 2011, 89; Selin 2004, 140.)

4.4 Delivery

4.4.1 Preparation

There are various matters to handle before the goods will be sent to the buyer. Arrangements need to be made for finances, insurances and any special documents. The incoming letter of credit should also be checked for any inaccuracies. The company warehouse needs to be informed about the packing, delivery and documents of the

goods and of course the actual delivery should be ordered. The forwarding company will need information about the product, quantity, space, and packing, time of pickup, loading and unloading places. (Selin 2004, 141-142.)

4.4.2 Packing

There are various factors that influence the packaging of exported goods like value, type and length of transit, nature of goods, customs requirements, delivery terms, temperature variations, handling and storage, size and weight, container type and cost of packaging. After all this has been considered the seller will choose to pack the goods in bags, barrels, baling, drums, boxes, cases, carboys, cartons, crates or skeleton cases. There are also four newer methods of packing: using bulk liquid bag, shrink-wrapping, flat wrapping and trip packing. (Branch 2006, 183-189.)

The export company should be aware of any packing regulations of the receiving country as well as the possibility of breakage, moisture, theft and additional weight. The buyer often states what kind of packaging they require but if not, these guidelines should be followed:

- pack in strong and well-sealed containers
- distribute weight evenly
- use pallets and, if possible, put them in containers
- safeguard goods with straps and wraps, use moisture-resistant fillers and avoid writing contents on the packages
- follow any hazardous materials packing requirements if necessary
- provide chemical treatment markings with wooden packing materials

(Katzman 2011, 138-139.)

Usually the buyer will specify the labelling and markings that need to appear on the cargo. Depending on the destination the cargo will need a shipper's mark, country of origin, number of packages and their sizes and weights, destination, labels for hazardous materials as well as other cautionary markings and handling marks. (Katzman 2011, 139-140.)

4.4.3 Mode of transport

When choosing a transport mode the exporter must think about the place and distance of the destination, size and weight of the delivery, value, packaging and vulnerability of the goods, delivery time, delivery reliability and punctuality. Also all possible delivery routes should be planned and studied carefully. Possible modes of transport are road transport, sea transport, rail transport, air transport and multimodal transport. (Website of Logistiikan maailma 2016.)

Road transport

Road vehicles are very flexible and versatile units of transport but they are also low in capacity. Road transport can provide door to door deliveries and is reliable and to a high standard. Documentation is simple, packing costs are relatively low and it is ideal for general merchandise in small quantities. Also, there are a wide range of routes to take and major highways continue to be developed for export-import transporting. A challenge many road operators face is to get a full load in each direction the truck travels. Road transports legislation along with the international general treaty convention regulates road transports also when exporting. (Branch 2006, 64-65; Sisula-Tulokas 2007, 33.)

Sea transport

Maritime law can be used both when delivering inside Finland and when exporting. The law is always used with deliveries to other Nordic countries. The efficiency of maritime transporting has been improving rapidly because of better ships and quicker turnarounds. Ships have now increased capacity and improved productivity enabling the development of international transport and a competitive price. (Branch 2006, 102-103; Website of Logistiikan maailma 2016.)

There are three main divisions of vessels employed on a route depending on the cargo: liners, tramps and specialized vessels. Liners always ship on specific times and to specific ports whether they are full or not. They also fix common freight rates and follow quality standards. Container vessels and Ro-Ro vessels (on which trucks can be driven on and off) are the main ships in this division. Tramps are vessels for hire and trade all over the world usually looking for bulk shipments of coal, grain or tim-

ber. Specified vessels are operated by industrial businesses like oil companies and motor manufacturers. (Astrup et al. 2003, 253-254; Branch 2006, 105-106.)

Rail transport

Rail transport is used less frequently than road and sea transport since it has a lot less consignees, loading is often difficult and countries may have different rail widths. However, trains can carry huge amounts of weight and this is ideal for industrial bulk shipments. (Astrup et al. 2003, 564.)

Air transport

Air transport is ideal for time-sensitive goods such as food, flowers and magazines as well as goods of great value. These goods could be medical supplies, artwork, jewellery and even livestock. The goods can be delivered in passenger planes, hybrid aircrafts or cargo aircrafts. Air transport rates are higher than any other transport modes but it can still provide savings in insurance, custom duties, packaging, inventory costs and other financial costs. (Astrup et al. 2003, 259-260.)

Multimodal transport

Multimodal transport combines different modes of transport such as air, road, rail, or sea organised by a single operator and it is often considered as the most effective way of exporting door to door. Multimodal transport combines the advantages of each mode used, such as the flexibility of road transport, the larger capacity of railways and the lower costs of sea transport. (Website of the Global Facilitation Partnership for Transportation and Trade 2016.)

4.4.4 Forwarding

Forwarding includes all the activities that enable the goods to get from the seller to the buyer. These activities include transport planning and guidance, loading and unloading, export and import declarations, delivery, storing and obtaining needed documents. To avoid any misunderstandings the exporter should draw up written forwarding directions with all essential instructions for the forwarder responsible for the delivery. (Selin 2004, 193-194.)

A freight forwarder is an agent for the exporter or importer who handles the export and customs documentation, insurance and terminal charges. Freight forwarders have knowledge of different export rates and are able to give the customer the best price for specific international transactions whether the goods are delivered on a vessel, aircraft, train, or truck. Forwarders can be consolidators, multimodal transport operators, customs brokers, port agents, air freight agents, road haulage brokers or loading brokers. (Astrup et al. 2003, 244-246.)

Consolidators or non-vessel operating common carriers gather shipments from different customers to make full container loads and are able to create lower freight rates. *Multimodal or intermodal transport operators* enable the trader to outsource all export logistics to one single forwarder with door to door delivery. *Customs brokers* process customs declarations and pay duties and taxes in behalf of the importer or exporter. They should be given precise limits and directions to avoid experiencing liabilities because of high fines or tariffs. *Sea, airport or cargo terminal agents* represent the transporter at the point where the goods are unloaded from a truck to a ship or an airplane. *Air freight agents or air waybill agents* handle customs clearance and process shipments for airlines. *Road haulage brokers* act as mediators between the customer and carrier. *Loading brokers* represent the ship-owner and obtain and process cargo shipments. (Astrup et al. 2003, 245-246.)

4.5 Follow-up

The export company should always follow up on the forwarding, delivery and bank invoices after the delivery is made. This way the company will get the actual cost of the entire transaction and can determine if the process was worth it. The costs will always be slightly different depending on the time and place where the goods are exported but with regular follow up the exporter will be able to create a reliable system for its exports. Export companies should also check in and keep the lines of communication open with the customer. This will help with the client coming back, getting customer testimonials and referrals and receive feedback to be able to improve the

products. (Selin 2004, 142; Website of Business Development Bank of Canada 2016.)

5 SHIPPING DOCUMENTATION

5.1 Invoices

Commercial invoice

The seller delivers a commercial invoice to the buyer who based on this pays for the goods. A commercial invoice is important for various parties in the transaction and should be drawn up with great detail. It holds information for the customs officials, transporter, forwarder, agents, banks etc. An original document should always be sent to the buyer but copies can be given to the forwarder, insurance company, the customs and banks. Usually the seller will include a note and a signature stating that the information on the invoice is true and correct. A commercial invoice should include the seller's name, full address and contact information, the consignee's name and full address, export reference number, transport details, invoice date and number, buyer's name and address if other than consignee, country of origin of goods, terms of delivery (Incoterm 2010) and payment, shipping marks, description of the goods, customs tariff numbers (CN code), number and gross weights of packages, volume, unit price and total amount, VAT % with explanation if 0% VAT is used and any additional charges (Appendix 2). (Melin 2011, 89-91; Website of United Nations Economic Commission for Europe 2016.)

Pro-forma invoice

The content of a pro-forma invoice is very similar to the commercial invoice with the difference that a pro-forma invoice does not obligate the buyer to pay for the goods. This sort of invoice is needed when the importer requests for an import permit, when opening a letter of credit, sending items of no value or only sending partial deliveries. (Vientiopas 2006, 66.)

5.2 Packing list

The seller will provide the packing list in or on the pallet when the goods are ready for transport. The packing list gives details on the buyer, consignee, country of origin, place of loading and unloading, place of delivery, shipping marks, container number, weight or volume and full details of the goods. A packing list is especially handy when dealing with intermediaries like agents, since it does not have information about the cost of the goods. (Branch 2006, 388; Melin 2011, 93.)

5.3 Waybills

5.3.1 Liner Waybill

Liner Waybills are used in sea transports with short distances and quick deliveries. Liner Waybill is a document with which the shipping company commits to deliver the goods to the designated receiver at the destination. The document is proof that the carrier has received the goods in the way they are described in the Liner Waybill. The seller/forwarder makes the Liner Waybill and hands it to the shipping company to sign. The Liner Waybill travels with the goods to the destination where the buyer receives them after proving their identity. Liner Waybills (Appendix 3) are not transferable and only one original document is given to the shipper. (Hörkkö et al. 2010, 228; Melin 2011, 205.)

5.3.2 Air Waybill

Air Waybills are consignment notes used in air transports and one out of three originals and nine copies always travels on-board with the goods. An Air Waybill is used to confirm the transport agreement, give directions on the handling, loading and storing of the goods and it verifies that the delivery is approved as an air transport. The document is important for bank transactions and as a receipt of paid delivery and insurance. With the Air Waybill the sender confirms that it has followed the delivery terms and also has control over the goods while in transit. A single Air Waybill

covers the transportation of the goods by as many airlines as needed and for any distance. (Branch 2006, 353-354; Melin 2011, 219.)

The seller will sign a certificate of *Shippers Declaration of Dangerous Goods* in the case of the delivery including any dangerous goods like explosive, flammable or radioactive substances. This IATA-DGR declaration form (Appendix 4) will show that the seller has followed all instructions needed when exporting dangerous goods. (Melin 2011, 219.)

5.3.3 CMR

CMR is a waybill used in road transport that the seller draws up as a transport agreement between themselves and the carrier. The seller makes three copies of the document that the seller and carrier will sign. The first copy will stay with the seller, the second will travel with the goods and the carrier will keep the third. It is the carrier's responsibility to make sure that the number of packages, marks and numbers are correct as well as inspect the condition of the goods and packaging and make appropriate notes to the CMR. (Melin 2011, 211; Sisula-Tulokas 2007, 164.)

5.3.4 CIM

CIM waybills are used in rail transport to confirm the transport agreement. The seller fills out the CIM with details on the sender, receiver, destination, amount, quality and state of the goods. The carrier will then stamp the copies of the CIM which are now proof that the goods have been received for delivery. The seller will keep the duplicate of the CIM and with this document they can change the transport agreement even while the goods are in transport. A single CIM waybill is used to carry the goods through all railways needed to complete the delivery and the same waybill is used even if the journey includes sea passages. The goods will be handed over to the receiver on the CIM waybill at the destination. (Melin 2011, 215-216; Website of Logistiikan maailma 2016.)

5.4 Intrastat reporting

Clearance procedures are not used in intra-community supply but the statistics are gathered through a process called the Intrastat system. Companies must submit statistical declarations on trade between other EU countries for the Customs to collect. Intrastat declarations can be submitted by filling out a form (Appendix 5) or electronically on the Internet by using the TYVI service brochure. The statistics must include the CN codes, value and amount of the goods as well as the mode of transport, nature of the transaction (e.g. sale, repair or refinement) and destination. (Melin 2011, 96; Website of Tulli 2016.)

Customs uses the trade data to produce the official Finnish Foreign Trade Statistics and also send data monthly to Eurostat, the Statistical Office of the EU. The statistics are used for monitoring the development of the EU internal market, tracking budgets, calculating national economy accountancy and for following specific areas in EU politics. Companies use these statistics for analysing the profitability of exporting, improving their competitiveness, drafting market researches and developing commercial strategies. (Melin 2011, 94-95; Website of Tulli 2016.)

6 METHODOLOGY AND IMPLEMENTATION OF THE PROJECT

This thesis is a research-based thesis and the research method is qualitative research. Unlike quantitative research, qualitative research does not translate information into numbers to be analysed mathematically. Qualitative research aims to gain a deep understanding of a specific organization, event or process. Most commonly qualitative research methods are participant observations which are great for collecting data on naturally occurring behaviours, in-depth interviews that are optimal for collecting data on individuals' personal perspectives and experiences and focus groups that are effective in producing data on the cultural norms of different groups. (Website of California State University: Long Beach 2016; Website of North eastern University 2016.)

This thesis is a Case study on the export order handling process of Ketjurauma Oy. A case study is an in depth study of a particular situation or process. It is a method used to analyse a development of a particular situation or process over a period of time. Case studies have sub-methods that include interviews, observations, records and document analysis. A multi-method approach is used in this thesis since interview, observation and document analysis is used. A Case study can have either multiple or only a single case as Ketjurauma in this thesis. The unit of analysis is the major thing analysed in a Case study. In this thesis the unit of analysis is the export order handling process of Ketjurauma Oy. (Gillham 2000, 13; Yin 2009; Website of Oxford Dictionaries 2016.)

Previously existing data is analysed as a desk research and the final result will be an explanatory of the export order handling process of Ketjurauma Oy. The most important sources in this thesis are literature and Internet sources as well as the case company and its employees. The results are based on available literature, the author's own experiences and a semi-structured interview with two employees at Ketjurauma Oy; a sales secretary and the managing director. By selecting employees with different job descriptions the author is able to get information from each of the steps in the export process. Semi-structured interview was chosen because the author does not want definite questions to limit the development of the discussion. The results will be analysed by studying the interview answers together with the theory.

The main themes of the semi-structured interview were the export order handling process to Sweden, risks in the process, the shipping documentation and information flow. The interviewees were chosen based on their knowledge on the export order handling process and their position in the company. The initial plan was to interview two sales secretaries and the managing director; however, since the secretaries have very similar jobs, the senior secretary was only interviewed along with the director. The interview questions were slightly amended according to the role and tasks of the interviewee. The author has also worked as a sales secretary in the company and her own experiences will add to the research.

7 RESULTS

7.1 Export order handling process and shipping documents in Ketjurauma

Ketjurauma's export order handling process to Sweden follows the same main steps as mentioned previously in the theory part of this thesis. KILAB (customer) in Sweden will send an inquiry to Ketjurauma's export sales e-mail of the products they will need. Ketjurauma will now send a quotation and KILAB will then send a formal purchase order (Appendix 6) and Ketjurauma will draw up an order confirmation (Appendix 7). All documents with KILAB are always in Swedish. The ordered goods will be sent to the customer at certain times of the month with certain terms of delivery each time. Deliveries will be performed twice a month regardless of how many orders are ready to be transported.

Lean System is an enterprise planning software system used in Ketjurauma. It has various separate applications and it is used to handle inquiries, sales, purchases, specific products, invoicing, inventory keeping, project planning, production scheduling, material calculations and updates and planning of subcontracts. The Lean System - software was created to bring flexibility and speed to demanding businesses. The Lean Sales –application covers sales planning, forecast management, quotation and order processing as well as delivery contracts. New sales orders and specifics on the orders are added to the system based on customer information. The Lean Delivery – application covers the creation of the pallets, loads, pro-forma invoices, waybills and other export documents. Lean System is connected to another system called M-Files. M-Files holds all the documents under each order and customer. It enables only the right people to access the right files and there is only one copy of each document at all times. (Maljanen 2010, 11, 17-18, 21-22; Website of M-Files 2016.)

The KILAB order information will be added to Lean after it is confirmed. The production manager will now be able to see the order on the same system and plan for the production of the goods. The warehouse then produces and packs the conveyor chains on ISPM 15 (International Standards for Phytosanitary Measures) -regulation stamped wooden pallets and boxes secured with wrapping plastic and metal wires.

When the packing is done the goods will wait for the pre-planned delivery time. There are multiple orders to KILAB that will be sent on the same delivery date, usually twice a month. When all the orders delivered on the same date are ready for transport the sales secretary will prepare the needed documents. Since the delivery will be made by a truck that simply drives into and off a sea vessel and the delivery is a case of intra-community supply, the secretary will only need to create the package labels (Appendix 8), packing lists (Appendix 9) and CMRs (Appendix 10). Package labels and packing lists will be created on the Lean System by entering specific codes to each order and filling out the amount, weight, dimensions etc. of the pallets. The CMR will be printed out from the carrier, Ahola Transport Oy's website after filling in the details of the transport order. Copies of all the documents will stay with Ketjurauma, the package labels will be stuck on all the packages, the packing list will be stuck on one of the pallets and four copies of the CMR will wait for the carrier to pick up the goods.

The delivery was previously ordered via e-mail from Ahola Transport Oy. Now the carriage company has a website where all the details are filled in. Ketjurauma uses the Incoterms FCA (Free Carrier) and DAP (Delivered at Place) with KILAB and this indicates which party will pay for the delivery. The pick-up needs to be ordered either the day before the delivery or before 8 AM on the morning of the delivery. On the day of the delivery the goods will be picked up by a truck. The driver will need to sign the copy of the CMRs that stays with Ketjurauma. Three copies will be given to the driver. Someone from Ketjurauma will then load the correct pallets to the truck and the driver fastens the goods securely with straps. The truck will drive to Turku harbour and then onto a vessel. After arriving to a harbour in Stockholm the truck will then drive up to Lingbo where KILAB receives the goods. The goods are invoiced after the goods are prepared for transport and the document (Appendix 11) will automatically be sent to the customer via e-mail. Intrastat reporting is done at the end of each month by Lean System picking up all the information automatically.

Since the companies are in constant contact with each other in regards of new orders, Ketjurauma does not have to do separate follow-up on each delivery. The information flow between the companies is reliable since they have a long-term cooperation with each other. Contact can be made with various different people depending

on the issue at hand and this is mainly done via e-mail, although phones are sometimes used in cases of emergency. Beyond making orders, contact is usually only made when problems arise and occasionally when KILAB requires certificates of the products made in Ketjurauma.

7.2 Risk analysis in Ketjurauma

The following chapters will list Ketjurauma's risks regarding the export order handling process to Sweden and the preparation of the shipping documents. Possible risks were chosen as according to the interview (Appendix 12) and the author's own experiences.

Wrong items might be sold / Warehouse can pack wrong items or amounts

Wrong items can be sold if Ketjurauma does not send a separate quotation and they then interpret the order wrong. It is KILAB's responsibility to make sure to read the order confirmation carefully and insure that the details are correct. The customer might even make a mistake and order the wrong items in the first place. In the case that the mistake is not caught in time and KILAB receives the wrong items they will be in contact with Ketjurauma immediately and the wrong items will be sent back. If the warehouse accidentally packs or the secretary sends the wrong items, the goods will be returned to Ketjurauma and the correct goods will be delivered as soon as possible. In this case the seller will pay for the return and delivery of the correct items. This will also be the case in the event that there is something missing from the delivery and the forgotten parts need to be sent afterwards.

Orders can be accidentally deleted from the list

Ketjurauma keeps an Excel sheet on M-Files on all KILAB orders. A "färdig" ("ready") entry will be made on the orders that are ready and later when all these ready orders are delivered, they will be removed from the list. It is possible that incorrect or additional orders are deleted from the list accidentally. Someone may check on the situation of the orders and think that an order is already been delivered when in actuality it may have not even been in production yet.

Computer systems might crash

In a time where everything is done and restored online it is always a risk that systems have errors or even crash completely. Lean System and M-Files are very important for tracking production, orders, making deliveries and restoring documents. There are paper versions of all orders but it would be very time consuming to write everything down and to bring physical documents to everyone in the export order handling chain. Also delivery documents could be written by hand but this would take significantly more time and would increase the risk of human errors. Furthermore, after the systems are back up and running, it is complicated to add everything that has been done by hand to the system.

Order might not be ready in time

The goods might not be ready on time and the delivery will be delayed. Machines may malfunction or break, too much work might have been taken on at the same time, more urgent deliveries take priority or mistakes may have been made on the production line and the goods need to be fixed or production has to be started over again.

Carrier could be late for pick-up

The carrier can often be late to pick up the goods even if the order to them was made the day before. It is not unusual that the truck driver arrives to pick up a delivery after the gates to the yard have already closed and everyone from the office has vacated for the weekend. In this case special arrangements for someone to stay late and reopen the gates will have to be made.

Language barriers might occur with truck drivers

Ahola Transport Oy drivers usually do not speak Finnish and rarely English. If any questions or problems occur, they are next to impossible to resolve without calling the Ahola Transport office. There might be cases where the driver is not quite sure what they are supposed to pick up. However, Ketjurauma and Ahola Transport are familiar with each other and any issues are usually resolved quite quickly by simply calling their office.

Wrong delivery address could be given to the carrier

Quite often KILAB orders goods to be delivered directly to their customer elsewhere in Sweden. The sales secretary needs to check the delivery address carefully. If the secretary mistakenly gives KILAB's address to the carrier instead of their customer's, KILAB will have to first pay for that delivery and then the delivery from them to the correct destination. This would certainly not be good for the company's image.

Typing errors might occur

Typing errors in Lean System are possible when filling out purchase orders or delivery documents. The amount, weight and dimensions of the goods may be typed incorrectly and this could cause the transport vehicle to not be able to fit all the pallets in. The CN code and Incoterm could be wrong or the documents are written under the wrong order since the order code in Lean System is always chosen before anything else. By choosing the wrong Incoterm it may cause the carrier to send the invoice on the payment of the delivery to the wrong party. The delivery can also be accidentally ordered on the wrong date on the carrier's website. Since this is a case on intra-community supply, marginal errors might not matter and the goods will still be able to be delivered to Sweden as planned.

Strikes may occur / Ships could be in repair

Strikes from the Carrier Company, truck drivers, port employees, ship operators etc. in both Finland and Sweden may occur. Also, the cargo ships that travel between Finland and Sweden might be stuck in the dockyards being repaired. These will cause the delivery to be late for an uncertain amount of time.

Goods can get damaged while transport

Since the conveyor chains are produced for demanding industrial uses they are large, heavy and very durable. However, damage to the goods is possible while in transport. Although it requires an immense amount of power, the chains can be bent or dislocated from each other. The parts can also begin to rust in the rare case that the wrapping plastic has broken, the pallets have been waiting for a long amount of time and the weather has been humid.

Theft /Loss of the goods may occur

Although it rarely happens, theft and loss of the goods is always possible while in transport. In the best case the goods will not have to change hands while in transit since the same truck drives the goods all the way to the destination. However, if the delivery contains only a few pallets, they can be loaded to another truck going to the same destination at the harbour. This unloading increases the risk of theft and loss.

Payment issues

Ketjurauma does not have any issues with payment when it comes to their deliveries to KILAB. They have a mutually beneficial long-time agreement and trust for each other. The only time a payment might be late is in the case of honest human error where the invoice has simply been forgotten or gotten lost.

7.3 Process map

The process map (Appendix 13) was created based on Ketjurauma's export order handling process to KILAB located in Sweden. The process map helps to identify the different parties involved in the export order handling process and makes the process more clear and understandable.

In the process map the starting point (inquiry) is marked in green. The transition between the three main parties in the process is shown with a dashed line arrow. The switch between operators inside Ketjurauma is shown with a regular thick arrow and the progression of the tasks handled by the same operator is marked with a thinner arrow. As mentioned earlier first contact in each new order is between KLAB and the e-mail dedicated to sales. There can be multiple people who read this e-mail and whoever has the time will handle the order. In this process the production and the wait for the specific delivery date take the longest amount of time.

The goods will be invoiced before transport after all the papers from the delivery process are prepared. KILAB will receive the goods soon after pick-up and they will need to check that all the ordered items are there and they are undamaged. If something is missing they will reclaim it via e-mail to Ketjurauma who will then handle it

as explained previously in the thesis. The end of the process is marked in red. Invoice payment is the last step in the document handling and receiving goods is the end of the physical delivery process. However, if there is a reclamation made, the process starts again from production and packing, however, in this case the goods will be delivered immediately.

8 SUMMARY AND CONCLUSION

The purpose of this thesis was to describe Ketjurauma's export order handling process to Sweden. KILAB was chosen as the example customer because it is Ketjurauma's main export partner and the process differs slightly from other customers. The topic was chosen because the author had personal experience on the subject since working for Ketjurauma for two summers.

The author's own experience especially gave a strong base for writing the thesis in a relatively short amount of time. In fact, writing the body of the text took about two and a half months but with all the preparations and final arrangements it took no more than five months to write in total.

The export order handling process between Ketjurauma and KILB goes smoothly as expected since the same process is gone through at least twice a month. It goes through the main steps of Inquiry, Quotation, Purchase order, Order confirmation, Delivery and Follow-up (if needed). The recommendation for this process would be to pay attention to detail and to be thorough especially when reading and filling various documents. KILAB and Sweden as a whole are a very productive and profitable market for Ketjurauma.

There are many more risks involved in exporting than when only delivering nationwide. However, intra-community supply does not have nearly as many risks as when exporting outside the EU. Also the foreign customer might increase or reduce these risks. KILAB is a trusted customer to Ketjurauma and it itself as a buyer does not pose more of a risk than any other customer in Finland. Intra-community supply was

the main factor in eliminating risks when compared to many other countries Ketjurauma exports to. While conducting the interview it became clear that simple human errors pose the most frequent risks. For a company to have good risk management it needs to recognise all possible risks in its business. All parties should be aware of the risks and know their part in controlling, minimising and avoiding them.

While doing this thesis the author was able to utilise her previous knowledge about export processes; something that she learned from her studies in Satakunta University of Applied Sciences. She was also able to deepen her knowledge about intra-community supply and learned how beneficial it is for the export process to trade between EU member States. The author is content with the result of this thesis and feels as it represents the things she has learned from the Degree Programme of International Business.

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APPENDIX 1

PERIODIC TAX RETURN FOR FINNISH TAX ADMINISTRATION

Send completed form to:

Reset form

FINNISH TAX ADMINISTRATION
PO Box 5000
00053 VERO

PERIODIC TAX RETURN

K

If making corrections to an earlier filing, please only submit difference amounts instead of full amounts.
Do not send any enclosures with the Periodic tax return form.

Taxpayer's name (Name of VAT payer, Name of employer)	010 Business ID or personal identity number

VALUE ADDED TAX

EMPLOYERS' CONTRIBUTIONS

050 Reporting frequency		052 Period in question	053 Year
Month	Quarter	Year	
		euro	cents
Tax on domestic sales by tax rate			
301	24 % tax		
302	14 % tax		
303	10 % tax		
305	Tax on goods purchased from other EU Member States		
306	Tax on services purchased from other EU Member States		
318	Tax on construction services purchased (reverse charge)		
307	Tax deductible for period in question		
317	Amount of VAT relief		
308	Tax payable / Negative tax that qualifies for refund (-)		
309	Sales taxable at zero VAT rate		
311	Sales of goods to other EU Member States		
312	Sales of services to other EU Member States		
313	Purchases of goods from other EU Member States		
314	Purchases of services from other EU Member States		
319	Sales of construction services (reverse charge)		
320	Purchases of construction services (reverse charge)		
No VAT activity			
054 Period-start	055 Year	056 Period-end	057 Year

050 Reporting frequency		052 Period in question	053 Year
Monthly	Quarterly		
		euro	cents
601 Wages/other compensation subject to withholding			
602 Tax withheld			
605 Wages/other payments subject to tax at source			
606 Tax at source on wages/other payments			
609 Wages subject to social security contribution			
610 Social security contribution payable			
Period of no wage payments			
054 Period-start	055 Year	056 Period-end	057 Year

For taxpayers within VAT relief scheme		
	euro	cents
315 Sales that qualify for VAT relief		
316 Tax that qualifies for VAT relief Amount of VAT relief (transfer to line 317)		

Date	Signature and printed name	042 Telephone

VEROH 4001e/1 1.2016



Print

Reset form

To enable machine-reading and optical character recognition, please only use original Form 4001 (no photocopy, no fit-to-size printout).

K

Reset form

Send completed form to:

FINNISH TAX ADMINISTRATION
PO Box 5000
00053 VERO

PERIODIC TAX RETURN (page 2)

M

If making corrections to an earlier filing,
please only submit difference amounts
instead of full amounts.

Do not send any enclosures with the Periodic tax return form.

Taxpayer's name	010 Business ID or personal identity number

TAX RETURN FOR OTHER UN-PROMPTED TAXES

46 Please enter type of tax (code numbers from list below), reporting frequency, taxable period in question, year, and amount of tax payable.

- 10 Lottery tax
- 16 Tax on insurance premiums
- 24 Amount withheld from purchase price for timber
- 25 Amount withheld from payment to limited company, cooperative or other corporation
- 68 Amount withheld from interest paid out
- 92 Amount withheld from dividends, and distributions of profit surplus by a cooperative
- 39 Tax at source withheld from dividends (paid out to nonresidents)
- 69 Tax at source withheld from interest and royalties (paid out to nonresidents)
- 84 Tax at source withheld from interest income (of residents)

M

060 Tax type code	050 Reporting frequency	052 Period in question	053 Year	061 Amount of tax payable	
				euro	cents
	<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly				
	<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly				
	<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly				
	<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly				
	<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly				

For taxpayers of tax on Insurance premiums (vakuutusmaksuvero):

No-activity period of business subject to insurance-premium tax			
054 Period-start	055 Year	056 Period-end	057 Year

Date	Signature and printed name	042 Telephone



Print

Reset form

VEROH 4001e/2 1.2016

M

To enable machine-reading and optical character
recognition, please only use original Form 4001
(no photocopy, no fit-to-size printout).

APPENDIX 2


UNITED NATIONS LAYOUT KEY FOR COMMERCIAL INVOICES

INVOICE LAYOUT KEY

Seller		Invoice date and N°.	
		Other references	
Consignee		Buyer (if other than consignee)	
		Country of origin of goods	
Transport details		Terms of delivery and payment	
Shipping marks; Container N°.		N°, and kind of packages; Goods description (in full and/or in code)	Gross weight, kg. Cube, m3
Specification of commodities (in code and/or in full)		Quantity	Unit price
			Amount
FREE DISPOSAL		Packing	Included above
		Freight	
		Other costs (Specify)	
		Insurance	
		Total invoice amount	

APPENDIX 3

LINER WAYBILL (FINNLINES)

Shipper 		LINER WAYBILL LWB No.	
Consignee (not to order) 		NON-NEGOTIABLE Reference No. for Port to Port Shipment or Combined Transport	
Notify address 		LWB	
Pre-carriage by Place of receipt			
Vessel Port of loading		FINNLINES PLC P.O. Box 197 FI-00181 HELSINKI, FINLAND Business ID 0201153-9 Domicile Helsinki	
Port of discharge Place of delivery		Telephone +358 (0)10 343 50 Telefax +358 (0)10 343 5200	
Marks and Nos.	Number and kind of packages: description of goods	Gross weight	Measurement
Particulars furnished by the Merchant			
Freight details, charges etc.		RECEIVED the goods as specified above according to Shipper's declaration in apparent good order and condition - unless otherwise stated herein - weight, measure, marks, numbers, quality, contents and value unknown for carriage from the place of receipt or port of loading to the port of discharge or place of delivery, whichever is respectively applicable. The goods covered by this Liner Waybill will be delivered to the Party named as Consignee or its authorised agent, on production of proof of identity without any documentary formalities. Carrier to exercise due care ensuring that delivery is made to the proper party. However, in case of incoherent delivery, no responsibility will be accepted unless due to fault or neglect on the part of the Carrier. This Liner Waybill which is not a document of title to the goods is deemed to be a contract of carriage which is subject to the terms, conditions, exceptions, limitations and liberties set out in the Carrier's Standard Conditions of Carriage applicable to the voyage covered by this Liner Waybill and operative on its date of issue. Except for live animals, and goods which are stated herein to be carried on deck and are so carried, these Standard Conditions of Carriage incorporate, insofar as no provisions contained in any international convention or mandatory national law apply to the carriage by sea, in respect of the sea portion of the transit, the Hague Rules contained in the Brussels Convention dated 25th August 1924 and any compulsorily applicable national enactment of either the Hague Rules as such or as amended by the Hague-Visby Rules contained in the Brussels Protocol dated 23rd February 1968 and the protocol in relation to SDR's signed at Brussels on 21st December 1979, which would have been applicable if the Carrier had issued a Bill of Lading instead of this non-negotiable Liner Waybill. A copy of the Carrier's Standard Conditions of Carriage applicable hereto may be inspected or will be supplied on request at the office of the Carrier or of the Carrier's principal agents. The Shipper accepts these Standard Conditions on his own behalf and on behalf of the Consignee and/or the Owner of the goods and warrants that he has authority to do so. The Shipper agrees to indemnify the Carrier for any liability incurred by the Carrier to any party in connection with the goods in excess of the Carrier's liability under the Standard Conditions. Without prejudice to the above, the Carrier may process, and settle, claims from any party entitled to bring such claims and any such settlement or payment shall be a complete discharge of the Carrier's liability to the Shipper.	
Freight payable at		Place and date of issue	
Note: The Merchant's attention is called to the fact that according to Clauses 10 to 13 and Clauses 24 to 27 of this Document, the liability of the Carrier is, in most cases, limited in respect of loss of or damage to the goods and delay.		Signed for _____ as Carrier by _____ As agent(s) only to the Carrier	



APPENDIX 4

IATA-DGR DECLARATION FORM (FINNAIR)

SHIPPER'S DECLARATION FOR DANGEROUS GOODS						
Shipper				Air Waybill No: _____		
				Page _____ of _____ Pages		
Consignee				Shippers reference nbr. (optional) _____		
						
Two completed and signed copies of this Declaration must be handed to the operator				P.O.Box 44 01053 Finnair, FINLAND		
TRANSPORT DETAILS This shipment is within the limitations prescribed for (delete non-applicable)				WARNING Failure to comply in all respects with the applicable Dangerous Goods Regulation may be in breach of the applicable law, subject to legal penalties.		
PASSENGER AND CARGO AIRCRAFT		CARGO AIRCRAFT ONLY		Airport of Departure _____ Airport of Destination _____		
				Shipment type: (delete non-applicable) <input type="checkbox"/> NON-RADIOACTIVE <input type="checkbox"/> RADIOACTIVE		
NATURE AND QUANTITY OF DANGEROUS GOODS						
Dangerous Goods Identification				Quantity and type of packing	Packing Inst.	Authorization
UN or ID no	Proper Shipping Name	Class or Division (Sub-risk)	Packing Group			
Additional Handling Information						
I hereby declare that the contents of this consignment are fully and accurately described above by the proper shipping name, and are classified, packaged, marked and labelled/placarded, and are in all respects in proper condition for transport according to applicable international and national governmental regulations. I declare that all of the applicable Air Transport requirements have been met.				Name / Title of Signatory		
				Place and Date		
				Signature		

APPENDIX 5

INTRASTAT FORM FOR DISPATCHES

 TULLI <small>TULLI • CUSTOMS</small>		FORM N		Dispatch [2]					
Data Provider FI 6666662-2 Import-Export Finland				Statistical period* 2016-01		Declaration number* 16-11-10-EL0-014			
Agent FI 6666662-2 Import-Export Finland				Reference advice Your own free form reference					
Declaration without any commodity line is considered as a nil-declaration									
Commodity code advice 39189000 Search				Description of commodity advice					
Country of destination* advice (Select a country from the drop-down menu or enter a two-letter code in the text field.) BE - BELGIUM									
Nature of transaction* 11 - Direct purchase/sale									
Mode of transport* 1 - Sea transport (including car ferry and train ferry transport)									
Net mass kg advice Number <input type="text"/> voluntary				Supplementary unit advice 1125 m2					
Invoice value* advice EUR <input type="text"/> 14800				Statistical value advice EUR <input type="text"/> Number					
Enter invoice and statistical values in euro or in another currency. If you enter the value in another currency than euro, the value in euro is calculated automatically.									
<input type="button" value="Add the data to form"/>				<input type="button" value="Replace values"/>					
#	Commodity	Country of destination	Nt	Mt	Net mass	suppl. u	Invoice value	Statistical value	
1	39172900	DE - GERMANY	11 - Direct purchase/sale	1 - Sea transport (including car ferry and train ferry transport)	1450		9400		<input type="button" value="Copy/Fix"/> <input type="button" value="Delete row"/>
2	39232100	SE - SWEDEN	11 - Direct purchase/sale	1 - Sea transport (including car ferry and train ferry transport)	9100		32150		<input type="button" value="Copy/Fix"/> <input type="button" value="Delete row"/>
3	39231000	EE - ESTONIA	11 - Direct purchase/sale	1 - Sea transport (including car ferry and train ferry transport)	485		3315		<input type="button" value="Copy/Fix"/> <input type="button" value="Delete row"/>
4	39189000	BE - BELGIUM	11 - Direct purchase/sale	1 - Sea transport (including car ferry and train ferry transport)		1125	14800		<input type="button" value="Copy/Fix"/> <input type="button" value="Delete row"/>
Total value of all commodity codes: 59665					EUR				

APPENDIX 6

KILAB'S INQUIRY



**Kedjeexperten
i Lingbo AB**

Leveransadress
Kedjeexperten i Lingbo AB
Kolvägen 2
S-816 92 LINGBO
Sweden

Vår referens
Vårt ordernr
Godsmärke:

INKÖPSORDER

Sida
1

Inköpsnr Lev.kod Datum

Leverantör
Ketjurauma Oy
Kuijassuon Teollisuusalue
FIN-26510 RAUMA
Finland

Er referens
Transportätt Ahola Transport
Kundnr. speditör
Leveransvillkor
Betaltingsvillkor

Pos	Artikel nr. Benämning	Lev.art.nr	Leveransdatum	Antal	Enhet	St-pris	Belopp
10	12402002-12 Kedja A24x200 grov bult Ø26 4,8m		16-03-29	153.6	m		
20	02402002-60 Kopplingslänk A24x200 grov svetslänk		16-03-29	50	st		

Vi beställer härmed enligt ovanstående specifikation
och emottar Ert ordererkännande på fax.
Med Vänlig Hälsning

Inköpsvärde: EUR

Kedjeexperten i Lingbo AB
Kolvägen 2
816 92 LINGBO

Telefon
+46 (0) 297-5
Telefax
+46 (0) 297-6

Öra.nr.
www.kedjeexperten.se
info@kedjeexperten.se

Bankgiro
Postgiro

APPENDIX 7

KETJURAUMA'S PACKAGE LABEL

Kedjeexperten i Lingbo AB Kolvägen 2 SE-816 92 LINGBO SWEDEN				Sändarens adress Ketjurauma Oy Kuvassaan teollisuusalue FI-28510 RAUMA FINLAND	
Packningsmärken 17x4,8m=81,6m Pallet				Specifikation Transportörkedja A24x200 GROV. 32 x 4,8 m.	
Artikel 101837 Transportörkedja A24x200 GROV		Kundens order Lager		Kund. ref. Förpack.data Pallet 1200x800	
Order MT37324	Tulltariffkod 73151200	Mått (längd * bredd * höjd cm) 120 * 85 * 80			Volym m3 .81
Leverans TO36623	Koll K04497	Kollnummer 1 / 2		Bruttovikt, kg 1315	Nettovikt, kg 1295



Sändarens adress
 Ketjurauma Oy
 Kuvassaan teollisuusalue
 FI-28510 RAUMA
 FINLAND

APPENDIX 8

KETJURAUMA'S ORDER CONFIRMATION



ORDERERKÄNNANDE

Sida: 1

Faktureringsadress

Kedjeexperten i Lingbo AB
Kolvägen 2
SE-816 92 LINGBO
SWEDEN

Leveransadress

Kedjeexperten i Lingbo AB
Kolvägen 2
SE-816 92 LINGBO
SWEDEN

Behandlare

www.ketjurauma.fi

Kund nr:**Kundens beställningsn.:****Köparens ref:****Betalningsvillkor:****Leveransvillkor:****Leveransmetod:** Oy Ahola Transport**Avtalsvillkor:** NL 09

Pos	Kod Produkt	Leveranstid	Antal Enhet	Pris/enhet	Pris totalt
10	101837 Transportörkedja A24x200 GROV, 32 x 4,8 m. V-fogsvetsad och sätthärdad bult och hylsa.	30.03.16	153,6 m		
20	102584 Kopplingslänk A24x200 GROV V-fogsvetsad och sätthärdad bult.	30.03.16	50 st		

Totalt		EUR	
Moms	0,00%	EUR	0,00
Pris inkl. moms		EUR	

Ketjurauma Oy

Ketjurauma Oy
Kuvassuon teollisuusalue
FI-28510 RAUMA
FINLAND

Tel: +358 2 8377 4600
Fax: +358 2 8239915
Email: sales@ketjurauma.fi

FO-nummer 1439807-2
Internet: http://www.ketjurauma.fi

APPENDIX 9

KETJURAUMA'S PACKING LIST



PACKLISTA

1(1)

Handlarsens

Datum
18.03.2016
Säljarens ref.
MT37324
Köparens ref.
Lager

Leverans
TO36623
Ordernr
MT37324
Kundnr

Beställare
980261
Kedjeexperten i Lingbo AB
Kolvägen 2
SE-816 82 LINGBO
SWEDEN

Alt-kontak: SE55657070001

Faktureringsadress

Alt-kontak:

+46 297 50299
Leveransadress
Kedjeexperten i Lingbo AB
Kolvägen 2
SE-816 82 LINGBO
SWEDEN

(+46 297 50200)
Urspringsland
Finland
Leveransvillkor
FCA Rauma (Incoterms 2010)

Destinations
Sverige

Leverantör

Anslutningspunkt

Leveranssätt

Ordningsbegränsning

Destinations

Oy Ahola Transport

Kolant	Beställning	Tilldelad	Drutad	Köpt	Volym
2	Transportörkedja	73151200	2680,00	2625,00	2,13
2			2680,00	2625,00	2,13

Förpackningsorder
MT37324
Position

Ord Datum
08.03.2016

Kundref.
Lager

Kundref.
323894

Säljarens ref.
MT37324

Leveransid
TO36623

Koll	Koll id	Breddvikt, kg	Nettovikt, kg	Mått (cm)	Volym m3
1 / 2	K04497	1315	1295	120 * 85 * 80	0.81

Position	Artikel	Artikelbeskrivning	Mängd	Enhet
2016.MT37324.10	101837	Transportörkedja A24x200 GROV. 32 x 4,8 m.		81.6m



Koll	Koll id	Breddvikt, kg	Nettovikt, kg	Mått (cm)	Volym m3
2 / 2	K04498	1365	1330	120 * 85 * 130	1.32

Position	Artikel	Artikelbeskrivning	Mängd	Enhet
2016.MT37324.10	101837	Transportörkedja A24x200 GROV. 32 x 4,8 m.		72m
2016.MT37324.20	102584	Kopplingslänk A24x200 GROV		50st

Ketjurauma Oy FC-nummer 1438607-3 Alt-kontak: FI14386072 Mönc.org	Adress Kuljassanin teollisuusalue FI-36513 RAUMA FINLAND	Telefon +358 7 8327 4999 Internet: http://www.ketjurauma.fi BIC-kod OKOYFI33 NOSTAFINFI	Fax +358 2 8238915 Konto
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APPENDIX 10

AHOLA TRANSPORT'S CMR

INTERNATIONAL WAYBILL									
Consignor / Avsändare				Date / Datum		Reference No / Ref. nr			
				VAT number / AVS. affärssignum					
Consignee / Mottagare				Carrier / Transportör:					
				 PL 550, 67701 KOKKOLA - KARLEBY, FINLAND +358 20 7475 111, Fax + 358 20 7475 222					
Notify/Delivery address / Leveransadress									
Trailer number / Reg. nr.		Place of loading / Lastningsort		Terms of delivery / Leveransvillkor					
		Border crossing / Gränsövergångsort							
Place of discharge / Omlastn.ort		Final Destination / Bestämmelseort							
Marks and numbers Märken och nummer		Number and kind of packages, description of goods Kollantall och beskaffenhet samt varuslag				CCCN MS-nummer	Gross weight, kg Bruttovikt, kg	Volume m3 Volym m3	
									
Carrier instructions and remarks / Transportörens instruktioner						Special instructions / Speciella instruktioner			
DOCUMENTS ATTACHED: BIFOGADE DOKUMENT:									
This consignment will be carried in accordance with the carrier's General Transport and Liability Conditions. The carrier is liable to CMR. The transport liability is covered by the carrier's insurance company. Denna varuförändelse frakts i enlighet med varubefordrarnas allmänna transport- och ansvarsvillkor. Varubefordraren är underkastad CMR. Transportansvaret täcks av varubefordrarnas försäkringsbolag.						Movement certificate (EUR 1) number / Eurocertifikat nummer			
Date / Datum				Date / Datum		Issued at / Utskrivet			
Receiver's signature / Mottagarens kvittering				Driver/terminal signature Chaufför/terminal kvittering		Sender's signature / Avsändarens kvittering			
1 GOODS RECEIVED IN GOOD CONDITION GODSET HAR MOTTAGITS I GOTT SKICK									

APPENDIX 11

KETJURAUMA'S INVOICE



Behandlare

www.ketjurauma.fi

FAKTURA

Sida 1

Fakturadatum 18.03.2016
 Vår ref. MT37324
 Er ref.
 Kund nr.
 Ert ordernr.

Faktureringsadress
 Kedjeexperter i Lingbo AB

Kolvägen 2
 SE-816 92 LINGBO
 SWEDEN

Ert VAT-nr.
 Leveransvillkor
 Leveransdag
 Betalningsvillkor
 Förfallodag
 Förseningsränta

Kod	Benämning	Antal Enhet	A-pris	Belopp
101837	Transportörkedja A24x200 GROV. 32 x 4,8 m. V-fogsvetsad och sätthärdad bult och hylsa.	153,6 m		
102584	Kopplingslänk A24x200 GROV V-fogsvetsad och sätthärdad bult.	50 st		
961933	Pallet 1200x800	2 st		
961932	Låda 655x410x570	1 st		
Moms 0% gemenskapsintern försäljning				

EUR

Bankförbindelse

OKOBANK Konto :
 BIC: OKOYFI33

Nordea Bank Finland
 BIC: NDEAFIHH

Postadress
 Ketjurauma Oy
 Kuvassuon teollisuusalue
 FI-26510 RAUMA
 FINLAND

Telefon
 +358 2 8377 4800

E-MAIL
 +358 2 8239915
 sales@ketjurauma.fi

VAT FI14398072
 Org.nummer 1439807-2

APPENDIX 12

INTERVIEW QUESTIONS IN ENGLISH

EXPORT PROCESS:

- Describe the export order handling process as a whole.
- Describe each step in detail (tasks, people involved, time needed, external companies involved, transport mode)

Inquiry

Quotation

Order

Delivery

Follow-up

RISKS:

- What are the risks involved in the export order handling process to Sweden?

Inquiry

Quotation

Order

Delivery

Follow-up

SHIPPING DOCUMENTS:

- What are the shipping documents needed for your company when exporting to Sweden?
- Who is responsible for the preparation of these documents?
- What are the risks involved in the preparation of the shipping documents?

INFORMATION FLOWS:

- Describe information flows in the export order handling process. (people involved, ways to deliver information, reliability of information)

INTERVIEW QUESTIONS IN FINNISH

VIENTIPROSESSI:

-Kuvaile koko vientiprosessi.

- Kuvaile vientiprosessin eri vaiheet. (tehtävät, osalliset ihmiset, tarvittu aika, ulkopuoliset yritykset, kuljetusmuoto)

kysely

tarjous

tilaus

toimitus

jatkoseuranta

RISKIT:

- Mitä riskejä liittyy Ruotsin vientiprosessiin?

kysely

tarjous

tilaus

toimitus

jatkoseuranta

LÄHETYSDOKUMENTIT:

- Mitä toimitukseen liittyviä dokumentteja tarvitaan Ruotsin vientiprosessissa?

- Kuka on vastuussa näiden dokumenttien valmistelemisesta?

- Mitä riskejä liittyy toimitukseen liittyvien dokumenttien valmisteluun?

INFORMAATION KULKU:

- Kuvaile vientiprosessin informaationkulkua. (osalliset ihmiset, millä tavalla informoidaan, informaation luotettavuus)

APPENDIX 13

KETJURAUMA OY PROCESS MAP

