

Saimaa University of Applied Sciences
Faculty of Business Administration Lappeenranta
Degree programme in International Business

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**In the Business of Air Forwarding -
case Varova Oy**

Thesis 2014

Abstract

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The objective of the thesis was to make a comprehensive handbook for air import forwarders in the case company Varova Oy. The handbook would be used for new employees, transferred employees as well as current employees that would need find out up to date information on a specific task.

The data for the handbook was gathered within the case company by contemplating older notes and collecting the data from the case company's systems and with writers own work experience.

This thesis will introduce the business of air forwarding, within the European Union and also crossing the borders from a forwarders perception focusing on import. The information for the thesis was gathered from different sources including decision making bodies, like European Union as well as IATA, International Air Transport Association.

Keywords: air forwarding, international logistics, handbook

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1 Introduction

In the business of air forwarding, a fast based industry, the introductions to new employees and employees changing positions should be easy to access and adequate. The case company did not have up to date handbook for air import forwarders in one binds.

The objective of the thesis is to make an air import forwarding handbook for the case company Varova's new arrivals, internal movers and current employees. Due to the nature of the field the handbook should be easy to access and update. The handbook would be based and part of the Varova's Quality Management System and technically adequate.

During the thesis project two main questions have to be answered:

- What should be included in the handbook?
- How the should handbook be written?

The theoretical frame for the thesis report will consists of basic information about air freight and air import forwarding. Furthermore educational writing and information on the thesis project will be included.

Research for the handbook will be made by collecting and analyzing information and previous instructions found in the company archives, discussions with forwarding officers and managers and using writer's own experience in air forwarding for the past 3, 5 years.

Research for the public part of the thesis will be made mainly by searching online publications from the international aviation and forwarding organizations IATA (International Air Transport Association) and FIATA (International Federation of Freight forwarders Associations).

The thesis consists of two different parts. The public part and the handbook. The handbook will be kept separate from the public part of the thesis due to high amount of confidential information. The structure of the handbook will be made according to the job forwarding process and it is included as a part of the quality system of the case company. The public part of the thesis will familiarize the reader step by step for the air import world.

2 Airfreight and aviation forwarding

2.1 Development of airfreight and -business

Aviation with planes started to develop in the early 1900s'. People started to fly and with that the realization that goods could fly as well started to develop. One of the first things that started flying was postal services. Before aircrafts, aviation in the type of kites has been around since the 500's and the development of building something that could fly and have an engine begun.

"4.7.1911 – The first ever commercial cargo is flown by Horatio Barber in his Valkyrie B tail-first monoplane. The General Electric company pays £100 to have a box of Osram electric lamps flown from Shoreham to Hove in England". (1.)

After the first commercial cargo was flown the business started to develop with aviation technological innovation. Double digits grow rates started to occur after the 1945s. Turbo-propeller aircrafts started in the early 1950s and transatlantic jets were introduced in 1958. Wide-bodied aircrafts and high by-passed started operating in the 1970s, the growth started to slow down with the first oil crisis in 1973. (2.)

Nowadays the overall business in aviation is strictly regulated and overall managed to minimize the damages that could occur. In aviation even minor discrepancies with certain type of goods or load could be fatal. The usage of forwarders in air

import and air export shipments is crucial. Today the entities allowed to send cargo, write the airway bill and confirm to their best knowing that goods are as they write is very strict and regulated and among the allowed entities are forwarders.

The growth of the global commercial airlines for cargo in rpk (revenue passenger kilometers) % was 5.3 in 2012, and the estimation for 2013 is 5.7% and the forecast for 2014 is 5.9%. There can be seen slight growth even during the economic situation. The economic situation is more reflected in the total volume. Cargo in \$billion in 2012 was 64, estimation for 2013 is 61 and forecast for 2014 is 62. The expenses in global commercial airlines for fuel has grown from 65billin\$ in 2004 leading to 17% of expenses, to 2014 estimation of 212billion\$ making the total of 30% of the expenses. (3.)

2.2 IATA

IATA, the International Air Transport Association was founded to promote safe, regular and economical air transport and also to co-operate with the then new ICAO (International Civil Aviation Organization – UNs agency for civil aviation). IATA is in the center of air freight as a global organization that has an influence on to different fields from airlines to air forwarders. (4.)

“IATA was founded in Havana, Cuba, in April 1945. It is the prime vehicle for inter-airline cooperation in promoting safe, reliable, secure and economical air services - for the benefit of the world’s consumers. The international scheduled air transport industry is more than 100 times larger than it was in 1945. Few industries can match the dynamism of that growth, which would have been much less spectacular without the standards, practices and procedures developed within IATA. At its founding, IATA had 57 members from 31 nations, mostly in Europe and North America. Today it has some 240 members from 118 nations in every part of the globe.” (5.)

IATA provides services and programs, sets standards and comprises 84% of all air traffic through their member airlines. Standards are set for passenger and cargo aviation – starting with ticketing all the way to baggage and air cargo – with DGR –

dangerous goods regulations. (6.)

IATA codes which are crucial for smooth and fast pace aviation include a three-letter code for airport or city, as the airport of Helsinki has the code of HEL. Since many big metropolitan cities have several of airports, the airports have different names and city shortening is not included. One example is New York City, which is NYC, but there many airports in New York City LA Guardia LGA, John F. Kennedy JFK, and also close by airport of Newark EWR.

Two-letter codes indicate the airline's name for example Finnair is AY, Lufthansa is LH. Some codes are similar to the name of the airline. Depending on the previous names of airlines it might not be possible to predict the airline names' with the two letter code. Also newly established airlines will not receive codes that are similar to their company name. The new codes today will be name and number combinations. (7.)

2.3 FIATA

FIATA Stands for International Federation of Freight Forwarders Associations and it is a non-governmental organization which represents forwarding and logistics firms in 150 countries. (8.)

In many countries including Finland, it is not stated in any government laws what is included with forwarding/forwarders rules. Therefore in Finland forwarding companies use NSAB 2000, the General conditions of the Nordic Association of Freight forwarders, which defines and advices all of the rights, obligations and responsibilities of a forwarder and the customer. Also the liability under transport conventions such as CIM (Convention Internationale concernant le transport des Marchandises par chemin de fe) and CRM (Convention on the Contract for the International Carriage of Goods by Road) is included. NSAB can be used with forwarding companies that are members of the national associations affiliated with

the Nordic Association of Freight Forwarders. (9.)

3 Air import forwarding

Air import forwarding makes the company buyers' job more efficient, cheaper and faster. With using a separate forwarder the buyer does not have to take care of and check every aspect of the delivery when it is in the trusting hands of the forwarder. Especially in air freight shipping the usage of a forwarder is very beneficial since there are a lot of strict rules on shipping, for example concerning lithium-ion batteries and magnetic items, even though some of them are not classified as dangerous goods.

The knowhow of airlines is beneficial when the buyer needs the good quickly, knowing and understanding whether the airlines uses flight trucks within European Union or if the transit time estimate is reliable or not. Also a variable in the situation is the percentage of damaged goods for each airlines. Below is a figure of how some shipment could travel from an Indian supplier to a Finnish buyer.

Example shipment moving from shipper to consignee





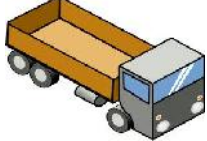






<p>FI buyer buys goods from IN supplier with EXW Incoterms.</p> 	<p>IN supplier starts to produce the goods and after finishing tells the FI</p> 	<p>FI contacts their forwarder and makes a booking to arrange the shipment to Finland</p> 
<p>FI forwarder contact their agent in IN in order to arrange pick up and export as agreed</p> 	<p>Shipment departs from shipper towards the airport of choice →</p> 	<p>Flies to first transit point of CPH →</p> 
<p>Due to the big size of the shipment it cannot be loaded into a small European plane but continues in a flight truck →</p> 	<p>After driving and taking a vessel to Finland shipment is delivered to the designated airport terminal →</p> 	<p>Terminal notifies the forwarder of its arrival so they can start customs declaration</p> 
<p>After all paper work is checked with the FI buyer the forwarder makes the customs declaration</p> 	<p>After customs has released the shipment, forwarder will deliver it from the airport terminal into the buyers desired destination</p> 	

Figure 1. Example shipment moving from shipper to consignee

Without the usage of a forwarder the buyer or the designated employee of the buying company would have to arrange everything with the shipper. Without the usage of a forwarder the airfreight rate must be paid to shipper and they will then be able to arrange the flights as they will.

Depending on the buyers and suppliers relationship if the buyer can have a say of the airline or wished transit time, but according to the air freight terms if the shipment is prepaid, the shipper can choose. For example from India there are airlines and options which have transit time to Helsinki in 2 days and then there are airlines which have transit times of up to two weeks.

3.1 Special shipments

With air forwarding, in the ever changing regulations in aviation safety. Dangerous goods shipments specialty is needed and valued. With aviation worldwide there are same rules for everyone and there are variations with different carriers which are clearly mentioned with IATA's dangerous goods regulations. Some airlines in the world do not conduct with the IATA regulations, and therefore those airlines are banned from entering e.g. European Union or banned from landing into specific airports.

3.2 Global networks - agents

Global networks are important in today's world especially in air freight forwarding in order to serve your customers and offer shipments truly worldwide. As a forwarder choosing the agents, the networks to work with determines the business type and possible growth. In today's world multinational business entities are ever growing and almost the norm, forwarder companies' offices might be all over the world. When talking about local forwarding companies, agents are needed.

Agents are the partners for global air freight forwarders for cities and countries,

where you would like to be able to do business in and arrange shipments in import and export. Also agent agreements are common, where a group of companies from different countries make an agreement that they are partnering agents and will work with each other. There are several different kinds of agreements, some are with exclusive rights – meaning that you work only with the agents in the agreements from the specific country and if the agreement is breached sanctions will occur.

The work with agents has to be made in consideration with the culture. The way of doing business varies significantly in different countries and your business sense will be put to a test when navigating through the industry.

3.3 Working with airlines

All major airlines operate to and from Helsinki. With today’s world of different airline alliances, companies can also offer destinations their alliances operate. For smaller shipments there are various options for flights, for bigger shipments variables get smaller. For big shipments the usage of a freighter, a non-passenger airplane will limit the possible flight options. Below is a figure of three major airline alliances which shows departures on passenger flights for each alliances.

Shifting airlines alliances

	Oneworld	SkyTeam	Star Alliance
Daily Departures	14,244	15,189	17,808
Destinations	981	1,024	1,348
Annual Passengers	475 million	569 million	610 million

Figure 2. Shifting airlines alliances <http://thepointsguy.com/2014/02/shifting-airline-alliances-which-is-best-oneworld-skyteam-or-star-alliance/>. Accessed 11.6.2014

While choosing the carrier three things to be considered are destination, transit time and rate. Whilst airlines do offer flight-trucks for some destinations, flight-flight is always faster, usually the rate for the flight-flight does not differ from the flight-truck.

Airlines also offer faster more costly options compared the economic freight shipments. Faster transit times are achieved when prioritizing some shipments over others. For example loading goods close to the airplanes door so they can be unloaded faster. Moving a shipment specifically hand by hand from airplane to airplane, variables exist. The cost compared to average freight charge depends on the airline, but for sensitive shipments guaranteed connections might be the deal breaker.

Many airlines, especially to the destination of HEL, which is considered to be a minor destination, contemplate on their own presentation at the station. They choose not to open their own branch and customer service representations; they simply choose to use a GSA-service. General Sales Agent- a company which will have multiple airlines to represent and they offer services to various destinations. The airline will pay for their services, which will be cheaper than paying for full time position for a minor market.

3.4 Working with customers

The customers are the key to your business, without them your business will not thrive. Working with a multinational customer base is challenging but more beneficial and you have a wider range of influence. Different customers have different type of needs and wants and identifying them will help your business grow. Segmenting your customers based on what they do - industry sector, public or private, size and location, how they operate - technology, the use of your

products will benefit in knowing what they need. Also their buying patterns - how they place orders, their size and frequency is valuable knowledge. How they behave - loyalty and attitude to risk will maximize your possibility to growth and will help you understand and serve your customers better. (11.)

Customers who use air freight services typically have either goods that are needed quickly in their destination, the production has fallen behind schedule or the goods are sensitive and therefore the delivery is needed quickly in order for the goods not to be damaged.

The type of companies using air freight service over for example sea freight services varies from field to field. Even though air freight is more expensive than other means of transport. Air freight is more direct and hands on, since the time the shipment is not seen by forwarders, airlines or terminal workers is minimal compared to the time shipments spend in containers at sea.

3.5 Working with customs

Working with any countries' customs is crucial into getting shipments cleared into the country. When importing into Finland you need to also be aware of the European Union regulations and rules which apply to importing into Finland as well as the country's own regulations, which might be stricter than European Union.

Depending on the type of goods companies are importing there might be some license needed to import goods or restrictions. Various countries have also reduced taxes when implementing GSP (General System of Preferential Treatment) - certification which proves origin country of the goods and the type of goods. GSP is a system made with various developing countries with certain goods.

An opposite effect from reduced taxes is the antidumping duty. A duty for some items which are presumably sold under their value and could hurt the European

Union business. Therefore when importing such goods the customs will add antidumping duty from certain countries. All the information on duties on items from certain countries can be found individually from European Union customs code - system. Tariff codes advices on the item, what it is made of and how it is used.

3.6 Airport terminals

Airport terminals in the import field are the last check points before the forwarder or consignee. Airlines can get more business or lose business due to the terminal but in an airport that is rather small like HEL there are three commercial airlines terminals available. Also courier companies have two airport terminals but they are only available for their own usage. Unloading times and customer service are the most crucial in the terminals time consumption.

With shipments arriving to EU, HEL being the first point of entry the MRN (movement reference number- identification code for shipment entering the European Union) will be applied here. It determines the service level of the airport terminal since if the database connection with the customs is not securely maintained. Also some airlines choose to apply for the MRN number themselves and their competence and interaction with the airport terminal gets even more crucial. In today's market airlines regularly check and change their airport terminal of choice if they notice any discrepancies in arrival, unloading or pick up times.

4 Air export forwarding in Finland

This chapter will briefly introduce the main aspect of air export forwarding outside Europe and Russia. As Finland is a part of European Union regulations apply here as well. The newest aspect in revolutionizing the air export field was 2013 when regulated suppliers – status applications changed and the transit time for their renewal stopped. The regulated supplier status after the transit period solely meant

that companies that have the status can send air freight straight to the air craft passing through all security check points at the airport terminal and also avoiding the cost. In order for the status to remain, the regulated supplier and the whole chain of movement must made be by companies that have the Trafi approved status'.

For getting the Regulated supplier status the applying company will be under scrutiny and their personnel, work spaces and supply chains will be traced by the authorities. (12.)

Using a forwarder in air export shipments is a necessity, because making documents for cargo shipments need authorizations from variable entities, including Trafi in Finland and also the UN.

5 Working in the EU

With working in the European Union there are uniform rules made by Customs Union and Common Customs Tariff. They govern the commercial relations of the Member States and with Non-EU member countries. In the effort of protecting European Businesses from obstacles, the European Union has implemented instruments of trade defense and market access whilst simultaneously continuing to support developing countries with using preferential measures. (13.)

The European Union is also a customs union. In the trade between European Union's member states no customs or entry fees are charged. European Union forms together with EFTA (European Free Trade Association) countries the EEA (European Economic Area).

There are 27 EU countries now in 2014 and their years of joining the EU are Austria (1995), Belgium (1952), Bulgaria (2007), Croatia (2013), Cyprus (2004), Czech Republic (2004), Denmark (1973), Estonia (2004), Finland (1995), France

(1952), Germany (1952), Greece (1981), Hungary (2004), Ireland (1973), Italy (1952), Latvia (2004), Lithuania (2004), Luxembourg (1952), Malta (2004), Netherlands (1952), Poland (2004), Portugal (1986), Romania (2007), Slovakia (2004), Slovenia (2004), Spain (1986), Sweden (1995), United Kingdom (1973). (14.)

The EFTA countries are Iceland, Liechtenstein, Norway and Switzerland. Together EU and EFTA countries are EEA countries, excluding from Croatia, which is not an EEA country. (15.)

5.1 Needed declarations

When doing trade within the European Union countries excluding the special regions, no customs declarations are needed for normal goods as textiles and electronics. Intrastat declaration is the tool from European Union for statistics in the European Union's single market which every importer needs to do monthly when the imports have gone over the thresholds (the limits set by member states). Thresholds are set country by country. (16.)

Due to the fact that for normal imports from European Union countries to another, the import process is easier for the importer and the usage of forwarders is smaller but the main idea remains of controlling and choosing the import process.

5.2 Special regions

In the European Union there are outer regions and different territories which for customs declarations are needed in special forms, some territories are part of European Union's customs area but they are not part of European Union tax area.

EU OCT and OMR map

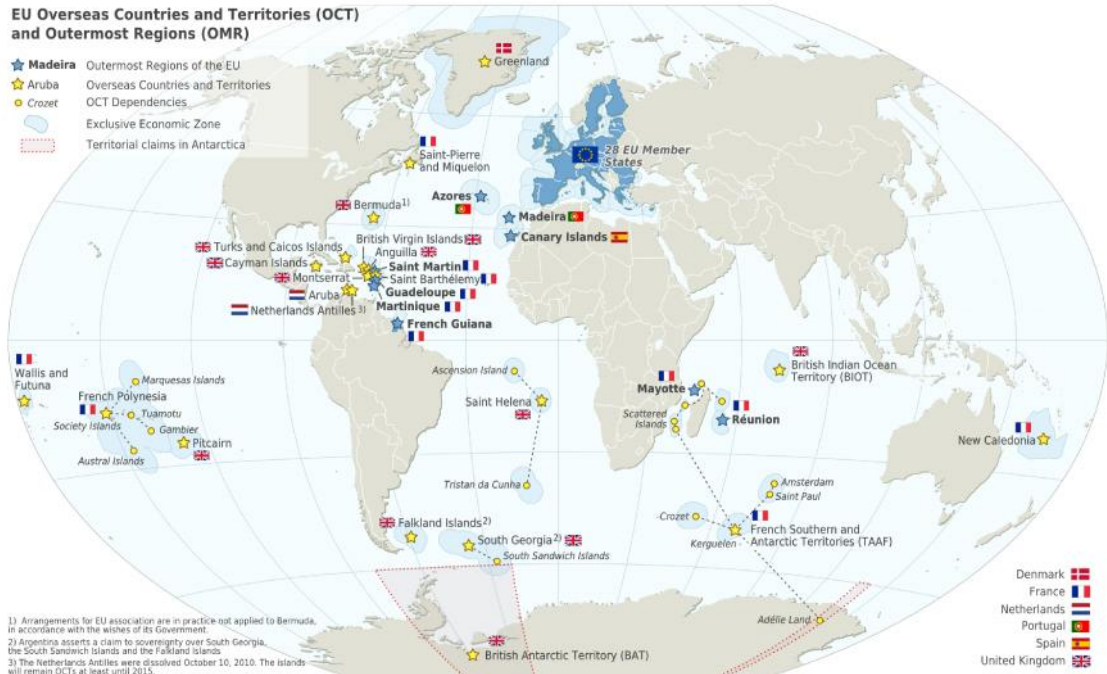


Figure 3. EU OCT and OMR map

http://en.wikipedia.org/wiki/File:EU_OCT_and_OMR_map_en.png Source Natural Earth 1:50m (<http://www.naturalearthdata.com>). Accessed 10.4.2014

Also when importing from these regions, if shipments moves via airports that are outside of European Union a document called T2L needs to be completed before shipment departs. After making the documents the shipment is able to remain the same status, for example EU status regardless of its flight connections.

6 Special features with Russian trade in Finland

Russia does a lot of business with Finland especially through Finland. Big imports to Russia include machinery, consumer items, vehicles, medicine, clothes and furniture. Russia is among the ten biggest world economies measured in gross domestic product. (17.)

Below is a figure of trade between Finland and Russia from the years 2002 to 2012 and of the first quartile of 2013. Lighter pole indicates import (tuonti) and darker indicates export (vienti)

Trade between Finland and Russia 2002-1012 (1-3)

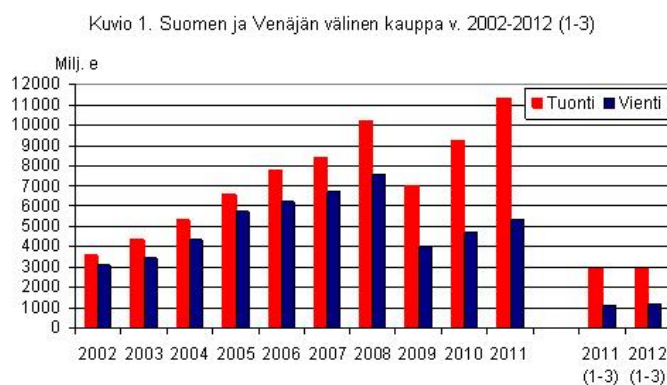


Figure 4. Trade between Finland and Russia 2002-1012 (1-3)

<http://www.tulli.fi/fi/tiedotteet/ulkomaankauppatilastot/katsaukset/maat/venaja12/>.

Accessed 15.6.2014

As the table indicates the import has always been higher than export and has been rising yearly. Yet still reflecting the worlds market and situation as in the year 2009. (18.)

6.1 TIR-shipments

TIR Carnet is a document that permits carriage internationally by road from one customs office to another passing other countries without any intermediate frontier check of the goods carried.

"The Customs Convention on the International Transport of Goods under Cover of TIR Carnets (TIR Convention, 1975) is one of the most successful international transport conventions and is so far the only universal Customs transit system in existence. To date, it has 68 Contracting Parties, including the European Union. It covers the whole of Europe and reaches out to North Africa and the Near and Middle East. More than 35,000 operators are authorized to use the TIR system and

around 3 millions TIR transports are carried out per year.” (19.)

The TIR-carnet is mostly used in Finland with transportation of goods to Russia. Using the TIR-carnet crossing the border to Russia means that shipments can be import cleared in Russia and a faster crossing procedure. At this moment in August 2014 it seems that Russia will end allowing the usage of TIR shipment in the near future, but it will be seen if it truly will be terminated.

6.2 T1-shipments

With import shipments for example from Asia that are ultimately going to Russia, but are passing through Finland do not need to be declared in Finland or pay taxes or vat. A T1 is needed. For shipment continuing to outside of EU or if shipments will be declared in another EU country. T1 indicates and shows where the goods are from, where they are going (the terminal in Finland) and as well as the good descriptions, value and amount. Indication of the shipments identification is crucial so the shipment can be recognized. The usage of MRN numbers and airway bill numbers will come into place in the T1 document.

T1 documents can also be used to shipments that are originating from some other European Union country with a destination outside of the EU passing through Finland. T1 documentation is mostly used for shipments that are consigned to Russia, but they can be used with various destinations.

T1 shipments are designed to be ended in the last point of exit in the European Union, like Finland. Shipment can after that cross the border and be import cleared normally or shipments can continue their movement with TIR Carnets.

7 Academic writing

“The conceptualization of composing has shifted dramatically over the past two decades. Most writing researchers and teachers today view composing as dynamic

and process-oriented, a perspective on writing markedly different from the product-oriented view that dominated writing texts and teacher preparation programs in the 1950s and 1960s.” Writing these days has been considered as complex and actually set of processes that will interact with the reader. (20.)

When writing specific fields language to a first timer in the field it is crucial to first advice the specific lingo that is going to be needed in the field, but second to explain the terms in a way that the reader will understand them and can also link and understand where some of the fields abbreviation comes from. (21.)

There are different models of academic writing which have different approaches in the subject. The most used model in the schooling system is the skills approach-model where students are taught how to write, how to add indexes and references correctly.

If the main focus is to get the person to understand their field and write in a way that is common in the field. Also to understand the fields writing style where the teaching is implicit and it is based on the socialization or acculturation-model.

The academic literacies-model is the most advanced model and is based of and is the combination of the previous existing models. It is also the most beneficial and theoretical model. (22.)

8 Case Company

Varova Oy was established in 1948. The services which Varova offered in the beginning were to Finnish Post and Telegraph Office. In the 1980's Varova grew into the Far East. Air freight operations and IATA rights were established in the early 1990's. Varova's values in the family owned business are:
*"We fulfill our commitments to our clients
We provide high quality customer service.
We conduct our business with honesty and meet our obligations on time.*

We offer our employees a secure and desirable place to work. We encourage innovativeness and are a forerunner in Corporate Social Responsibility.” (23.)

Today Varova offers services in trucking, sea freight and air freight in both import and export. Forwarding and customs clearance and warehousing are also part of the service. Custom clearing is available for normal imports, T1 shipment and TIR shipments. Cross trade services are also available, for example a company has bought goods from China and sold it to a customer in Ukraine. Varova can offer freight straight from China to Ukraine.

Varova is also an Authorized Economic Operator (AEO) which makes custom documentation faster and easier.

”Authorized Economic Operator (AEO) is a worldwide concept aiming to increase security in international trade. An AEO approved company has been inspected by Customs in relation to security and logistic procedures and is therefore entitled to simplified customs procedures within the entire European Union.

Varova was granted a combined Customs Simplification-Security certificate (AEOF) in September 2010 which is the most comprehensive status including customs competence and logistics security aspects.” (24.)

9 The Process of doing the handbook

The assignment for making the handbook was suggested by the case company based on their needs. The needed data for the handbook was collected from heads of the airfreight department as well as the writers own work experience of what is needed. A good base/quality system for the handbook already exists in the company so there was no need to create a new system.

The empirical part was started with forming topics that would need to be searched and explained. After deciding on the needed topics which totals into 25 parts, the actual research and collection of data was started. The language in which the

handbook was written needed to be clear and detailed in order for new employees or new transfers from different departments to understand. The collection of already existing data was made from old personal notes but due to changing regulations and rules most of the information was out of date.

The main focus in the handbook was explaining the normal procedures whilst at the same time reminding about the special procedures. Whilst not explaining them too specifically since there is already existing special customs procedures instructions inside the case company as well as from the Finnish customs.

10 Conclusions and Outcomes of the handbook

Writing the handbook for the case company was beneficial. The main idea was to collect all air import directions in one handbook, in a form and way that is easy to access and alter when changes are needed. With today's fast pace instructions from different organizations, customs and European Union quick and easy to access alterations are needed. The outcome turned out to be as desired. The handbook is being used by current employees especially in the situation when substituting for another employee in a different position. The reviews of the handbook have been positive and the handbook has been complemented as clear and informative yet being succinct.

Conclusions of the actual handbook and as well as the public thesis are that this type of information for the field can almost solely be found on the internet. The only books available would be IATAs printed introductory. However, all IATAs information can also be found on the websites. With this type of field almost all printed materials would be out of date in a couple of years, that being the reason for online publications.

In a field like this different database systems in companies are becoming more beneficial and sometimes crucial. Storing information into printed form is very

outdated and non practical for different reasons. These reasons include such things like claim compensation, the proof and gathered data if and when something has happened to a shipment during transport need to be stored and found when needed.

The whole project started with finding the handbook topics. After almost finishing the actual handbook, the public part of the thesis was written. Dividing the thesis into two separate parts was challenging yet necessary. If the option of doing the whole thesis in one binds would have occurred the author would probably have preferred the solution. By going deeply step-by-step into your own field, it opens more your eyes of how different people see the field. Also what people understand of it regardless if they have been familiarized with the field or not.

Figures

Figure 1. Figure of an example shipments movement from shipper to consignee step by step.

Figure 2. Shifting Airline Alliances

Figure 3. EU OCT and OMR map

Figure 4. Tulli Ulkomaankauppatilastot

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