

## 貨運承攬業與作業表單

### 貨運承攬業的基本概念

基本上，貨運承攬業者 (Forwarder) 主要包含航空貨運承攬及海運貨物承攬。其中，沒有船隊的海運貨物承攬業者被稱為無船舶運輸業者 (Non-Vessel Operating Common Carrier; NVOCC)。貨運承攬業者的任務主要安排貨物進出口運送，將不同貨主的零星貨物併成整櫃，再交給實際的運輸業者(航空公司或船公司)運送。換句話說，貨運承攬業者乃是介於運輸業者和貨主之間，受貨主所委託，以自己的名義代為處理進出口貨物裝卸與水陸運輸業務，並收取運費及手續費為報酬。有些貨運承攬業者會負責報關業務，不一定會交由報關行 (Customs Broker) 負責。尤其是空運業者，因為時間緊迫，通常都會由空運承攬業者同時負責報關的動作。

我們以圖 1 來表示貨運承攬業者處理貨物的運輸流與資訊流。貨主將貨物委由貨物承攬業者進行運送，而貨物承攬業者接到訂單之後，與收貨人所在地的貨物承攬業者一起安排貨物的運輸流程，包括：這一批貨物的貨櫃處理方式(需要併櫃與否)、運送方式與路線、航機班次/船名航次、報關等細節。在此同時，內陸貨運業者(Local Trucking)、貨櫃場與倉儲業者(Container Yard and Terminal Warehouse)、海空運業者(Carrier)等，分別會收到這一個貨物承攬業者的訂單，並根據這些訂單將貨物送至收貨人所在的國家目的地；之後，由收貨人所在地的貨物承攬業者繼續將貨物送給收貨人，包括內陸運送、貨櫃倉儲以及清關與點交等業務。

我們可以發現，貨主和收貨人大多只和貨運承攬業者聯繫，所有的貨況資訊也只能來自於貨運承攬業者。因此，對多數的貨主或收貨人而言，整個貨物運輸的過程如同黑盒子一般，無法輕易的得知貨物在途中的狀況。就算是貨運承攬業者想要得到貨況資訊，當資訊化程度不高的情況下，也僅能透過電話或傳真等人工方式與其他合作夥伴聯繫，而得到的資訊通常也是片斷不完整的。

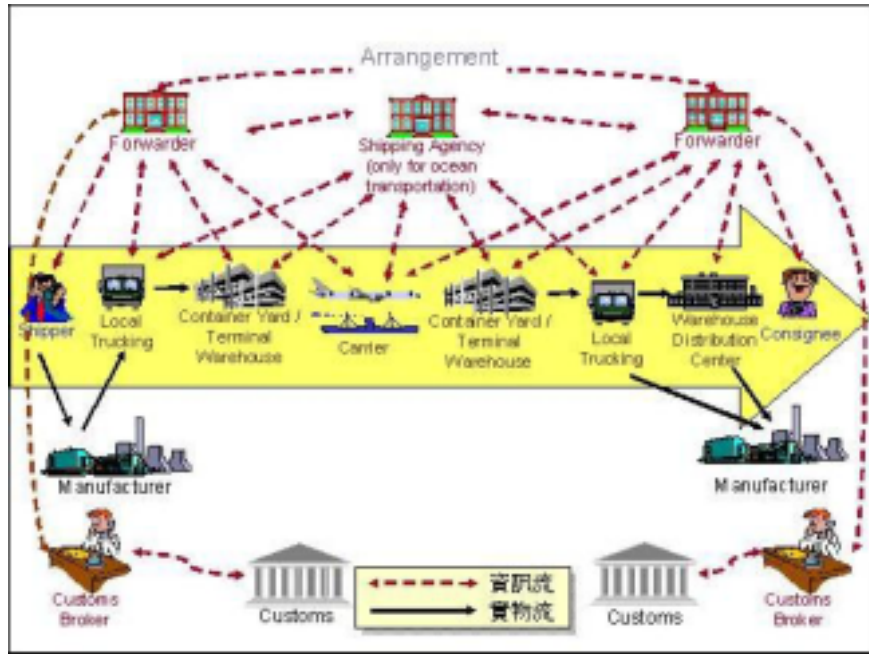


圖 1. 貨運承攬業者處理貨物的運輸流與資訊流

## 航空貨運承攬業的重要文件與訊息說明

1. **託運單或提單 (Bill of Lading; B/L)**：貨主寄貨時所填的單據，通常由運送人（通常是貨運承攬業者）提供，是運送人與貨主之間對託運貨物的合約，記載相關的權利義務。運送人簽收後，一份給貨主當作收據，貨物的責任從貨主轉至運送人，直到收貨人收到貨物為止。如發生貨主向運送人要求索賠時，託運單為必備的文件。而空運提單 (AirWay Bill; AWB) 又分為空運主提單 (Master AirWay Bill; Master AWB) 和空運分提單 (House AirWay Bill; House AWB)。
2. **空運主提單 (Master AWB)**：由航空公司所發行，其提單號碼一般由 3 位數阿拉伯數字起頭，為航空公司的代號或 IATA (International Air Transportation Association; 國際航空運輸協會) 統一編號，例如中華航空公司的代號為 297，地中海航空公司為 270，其後跟著不超過 8 位數字的流水號碼，為航空公司自編的貨號及帳號。

3. **空運分提單 (House AWB)**：由航空貨運承攬公司發行，其提單號碼起首為該公司的英文代號(非阿拉伯數字)，其後面為該公司自編的流水號碼，故極易與主提單區別。由於航空貨運承攬公司本身並非實際運送人，也未必係實際運送人的代理人，故其發行的分提單只具有貨主與航空貨運承攬公司間的運送契約性質，一旦發生索賠問題，貨主只能向航空貨運承攬公司主張權利，而不能直接對航空公司主張任何權利。一般來說，空運主提單包括一件以上的集裝貨物，可能為許多貨運承攬業者貨物的集合；而空運分提單則包括集裝貨物中的每件貨物，作為貨運承攬業者自行識別各批貨物之用。
4. **商業發票 (Commercial Invoice; Invoice)**：乃是在國際上具有效力的買賣證明單據，與我們熟知的發票概念相同。商業發票通常會載明該批運送貨物的明細與金額，由貨主出貨時所發出，讓收貨人作為會計上的作帳憑證。
5. **裝箱單 (Packing List; Packing)**：乃是由貨主出貨時所發出，在國際上做為貨品內容說明的憑證，包含了產品的規格、型號、包裝及相關說明等，可以看成是該批運送貨物在國際上的身分證。裝箱單與商業發票的內容大同小異，差異僅在於商業發票是用來說明該批運送貨物的價值，會載明金額，而裝箱單則沒有金額的列示。
6. **出貨通知 (Pre-Alert) 與到貨通知 (Arrival Notice)**：此兩種訊息通常是在貨物未實際出貨或到貨之前，由貨運承攬業者所發出的訊息，以便讓接收者做出事先的相關準備，此資訊流可視為物流的前導先鋒。出貨通知通常用於出口前，由貨運承攬業者向其國外分公司、代理商或合作廠商發出；而到貨通知則是在進口貨物未抵達前，由貨運承攬業者向收貨人發出。
7. **到貨證明 (Proof of Delivery; POD)**：乃是由運送人(通常是貨運承攬業者)所發出的證明文件，內容包含了貨物通關證明、收貨人簽署文字、相關重要條款等，用來佐證貨物已經確實送到目的地，並作為向貨主請款的依據。
8. **報單**：分為出口報單 (Export Declaration) 和進口報單 (Import Declaration)，乃是貨物進出口所需填具的重要通關文件，內容包含進口國(進口報單)、出口國(出口報單)、報關日期、運輸方式、貨品名稱與規格、相關價格(離岸價格、保險費、運費)、提單號數或檢附文件等。



2.空運分提單 (House AirWay Bill)

Shipper's Name and Address GERDY INC. 3133 S. LA CENEDA BLVD., STE 170 INGLEWOOD, CA 90301		Shipper's Account Number 12254		Bill of Lading <b>Air Waybill</b> Issued by <b>BLUE SEA SHIPPING</b> 841 SANDHILL AVE. CARSON, CA 90745		LAXCAN-676542					
Consignee's Name and Address CHINA INTERNATIONAL USA ROOM 801-807, DONG SHAN PLAZA 68, XIAN LI ZHONG ROAD GUANGZHOU, CHINA		Consignee's Account Number 464536		Copies 1, 2 and 3 of this Air Waybill are originals and have the same validity. This copy (which pertains to the goods) is subject to the conditions of the contract of carriage. REVERSE SIDE OF ALL ORIGINALS MAY BE CARRIED BY AIR BY OTHER AIRLINES. PLEASE USE ANY OTHER CARRIER UNDER ITS OWN RESPONSIBILITY AND AT THE RISK OF THE SHIPPER. THIS COPY IS NOT VALID FOR THE PURPOSES OF THE CONTRACT OF CARRIAGE. THE SHIPPER'S ATTENTION IS DRAWN TO THE NOTES CONCERNING CARRIAGE, LIABILITY OF CARRIER, CLAIMS AND OTHER MATTERS WHICH MAY BE FOUND IN THE AIR CARRIER'S TARIFF AND WHICH MAY BE APPLICABLE TO THIS SHIPMENT.							
Issuing Carrier's Agent Name and City BLUE SEA SHIPPING 841 SANDHILL AVE CARSON, CA 90745		Agent's IATA Code Account No.		Accounting Information							
Airport of Departure (Abbreviated Name and IATA Code) LOS ANGELES LAX		Airport of Destination (Abbreviated Name and IATA Code) GUANGZHOU BAYUN CAN		Amount of Insurance NIL		MAYB 016 2254 5463					
To	By Aircraft	Reference Number	to	by	to	by	Currency	Rate	Amount	Excludes Value for Carriage	Excludes Value for Customs
CAN	UNITED AIRLINES		HKG	UA	CAN	UA	USD	1.82	84000.00	USD	USD
Please Notify Consignee Upon Arrival											
These commodities, articles or articles were exported from the United States in accordance with the Export Administration Regulations, U.S. State Dept. 227001		CHINA		800							
No. of Pallets	Net Weight	Volume	Commodity Description	Chargeable Weight	Rate	Charge	Total	Nature and Quantity of Contents (Net Dimensions and Volume)			
250	8055.00K	3654.1700K		3654.00	1.82		6650.20	COMPUTER PARTS 350x127x147x13"			
250	8055.00 K	3654.00 K					6650.20				
Total		4922.00		.00		0.00					
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3.商業發票 (Commercial Invoice; Invoice)

<b>COMMERCIAL INVOICE</b>				
<b>Consignee: (Complete Name and Address)</b>		<b>Date:</b>		
		<b>Export Reference:</b>		
		<b>Country of Manufacture:</b>		
		<b>Other Remarks:</b>		
<b>Phone:</b>				
<b>Fax:</b>				
Type of Packaging/Marks	Detailed Description of Goods	Qty.	Unit Value	Subtotal
<b>Total Packages:</b>			<b>Total Weight:</b>	<b>Total Value:</b>
<p>These commodities, technology or software were exported from the United States in accordance with the export administration regulations. Diversion contrary to U.S. law prohibited.                      I/we hereby certify that the information on this invoice is true and correct and that the contents of this shipment are as stated above.</p> <p><b>Signature:</b> _____  <b>Title:</b> _____</p>				

資料來源：http://www.homeshipping.com/images/commercial\_demo.gif

4. 裝箱單 (Packing List; Packing)

<b>PACKING LIST</b>							
<b>To</b> _____				<b>Date:</b> _____			
<b>P. O. No:</b> _____			<b>INVOICE No:</b> _____				
<b>TERMS:</b> _____			<b>SHIPPED VIA:</b> _____				
	Description	Weight		Dimension			Quantity
No.	Item Name	Gross	Net	Length	Width	Height	Unit

5. 出口報單 (Export Declaration)

U.S. DEPARTMENT OF COMMERCE - U.S. CENSUS BUREAU - Economics and Statistics Administration - BUREAU OF EXPORT ADMINISTRATION  
 FORM 7525-V (7-25-2000) **SHIPPER'S EXPORT DECLARATION**

1. U.S. PRINCIPAL PARTY IN INTEREST (USPP) (Complete name and address)		2. DATE OF EXPORTATION	3. TRANSPORTATION REFERENCE NO.
b. USPP EIN (98) OR ID NO.		c. PARTIES TO TRANSACTION <input type="checkbox"/> Related <input type="checkbox"/> Non-related	
4. ULTIMATE CONSIGNEE (Complete name and address)		5. IMMEDIATE CONSIGNEE (Complete name and address)	
6. FORWARDING AGENT (Complete name and address)		7. PORT (STATE) OF ORIGIN OR FTZ NO.	
8. LOADING PIER (Vessel only)	9. METHOD OF TRANSPORT (See 4)	10. CARRIER IDENTIFICATION CODE	11. SHIPMENT REFERENCE NO.
12. EXPORTING CARRIER	13. PORT OF EXPORT	14. ENTRY NUMBER	15. HAZARDOUS MATERIALS <input type="checkbox"/> Yes <input type="checkbox"/> No
16. PORT OF UNLOADING (Vessel and air only)	17. COAST WAREHOUSE (Vessel only) <input type="checkbox"/> Yes <input type="checkbox"/> No	18. IN BOND CODE	19. RELATED EXPORT TRANSACTION <input type="checkbox"/> Yes <input type="checkbox"/> No

20. SCHEDULE B DESCRIPTION OF COMMODITIES (Use columns 22-24)				21. PRODUCT NUMBER	22. VALUE (U.S. Dollars, and cents) (Billing price or cost if not used)
D.P. or M. (21)	SCHEDULE B NUMBER (22)	QUANTITY - SCHEDULE B UNIT(S) (23)	SHIPPING WEIGHT (Kilograms) (24)	VEHICLE TITLE NUMBER (25)	VALUE (26)

23. LICENSE, PALLET, EXCEPTION SYMBOL, AUTHORIZATION		24. ECON (When required)
25. I hereby authorize this form to be used by the following agent for export control and customs purposes:		26. I certify that all statements made and all information contained herein are true and correct and that I have read and understand the instructions for preparation of this document, set forth in the "Covered Way to Fill Out the Shipper's Export Declaration." I understand that civil and criminal penalties, including forfeiture and fines, may be imposed for making false or fraudulent statements herein, failing to provide the requested information or for violation of U.S. laws on exportation (15 U.S.C. Sec. 300; 22 U.S.C. Sec. 401; 18 U.S.C. Sec. 1001; 50 U.S.C. App. 2410)
Signature		Signature (For use only for official purposes submitted to the Secretary of Commerce (15 U.S.C. 301 (2))
Title		Signature and title of agent or inspector by U.S. Customs Service and/or Office of Export Enforcement
Last		(1) AUTHENTICATOR (When required)
Telephone No. (Include Area Code)		E-mail address

資料來源：http://www.canadacustoms.com/images/forms/detail/sed.gif