

**TO : CUSTOMS BROKERS**

**FROM : COMPTROLLER OF CUSTOMS**

**SUBJECT : FREIGHT AND BILLS OF LADING/AIR  
WAY BILLS**

**DATE : 12<sup>TH</sup> JULY 2007**

Management has decided on the following:

1. When the bill of lading/air way bill indicates that the freight is '**freight collect**', then the actual EC amount paid /payable will be used to arrive at the CIF Figure.
2. All associated charges normally displayed on a bill of lading/air way bill are to be included as freight charges. Any omissions whether deliberate or accidental will be considered an attempt to evade the proper taxable amount.

Comptroller of Customs