

**A Study on Custom House Agent Attitude Towards Exim  
Documentation at Logistics Chennai****Balaji E**

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**Abstract**

*The goals of the programme are to provide students with an applied context for their academic studies, familiarise them with the inner workings of the business world, and give them the opportunity to get experience in a variety of fields relevant to the field of business administration. During my internship, we used severalches and exposure techniques, and we even had someone with some acting experience working for the Customs department. The processes involved in exporting and importing are tedious and stressful. Since customs and consignment procedures can be complex, every exporter would profit from using the services of clearing and forwarding agents. The customs house agent should have relevant work experience and academic credentials. The purpose of this exploratory research was to establish standards and guidelines for bespoke housing agents. You should make your sales in more expensive international marketplaces. Whether public or private, if it involves more than one country, it is considered international business. Governments may or may not engage in similar activities for financial gain, while private firms do so regularly. Large and increasing shares of global GDP are generated through international trade. The majority of today's large businesses have international operations, making it imperative that any management of a company that does business with foreign suppliers, clients, contractors, or licensees be familiar with the most pressing concerns in international trade. The growth of global trade is a direct result of liberalisation and globalisation. As a result, there is a growing demand for clearing and forwarding agencies as the foreign trade of many nations continues to expand.*

**Keywords:** *Custom House Agent, Attitude, Exim Documentation, Logistics, Liberalization and Globalization*

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## Introduction

The term "logistics," derived from the French "logistique," refers to the careful planning and execution of a difficult task. Logistics refers to the practise of coordinating the supply chain to meet the demands of producers, distributors, retailers, and consumers [1]. Food, materials, animals, equipment, and liquids are all examples of the kinds of tangible and intangible resources that can be managed through logistics [2-7]. Material handling, production, packaging, inventory, shipping, warehousing, and security are all part of the larger picture that is logistics for tangible goods. An import is a product brought into a jurisdiction from outside the jurisdiction, most often over a national boundary. An importer is the person or company responsible for bringing in the products. There is a one-to-one correspondence between imports and exports. In international trade, an export is the shipment of a product or service created in one country to another [8-13]. The term "exporter" is used to describe the vendor of such items and services. Attachment of customs authorities is typically necessary for the shipment of commodities. The antonym of an export is an import. The processes involved in exporting and importing are tedious and stressful. Since customs and consignment procedures can be complex, every exporter would profit from using the services of clearing and forwarding agents [14-19]. The exporter should appoint an agent to ensure the timely and trouble-free delivery of the shipment [20]. Any operation involving the exit of products, the entry of transportation, or the import or export of commodities at any customs station requires the services of a Customs house agent.

The Customs House Agent (CHA) role requires a broad knowledge of logistics as well as specific academic credentials. A college degree is required for the CHA position. As a bare minimum, the CHA should have worked in customs clearance before. The CHA should be securing Rs.5 million in assets, as verified by a bank. With the Commissioner's written permission, a CHA only needs a Form G pass for one year. Laws governing permits: A CHA is expected to act in accordance with established protocols. A temporary licence should come before a permanent one for the CHA. The CHA needs to prove that they have the right skills and can be trusted with money. Logistics services such as warehouse management, distribution, and arranging international transportation, as well as reverse logistics; [21-25]. Traditional services such as product classification, export, and import compliance, trade documentation, landed cost calculations, record keeping on client's behalf, etc. Offering a wide range of legal, business, and other types of advice and counsel. Provider of financial and insurance product and service intermediary services to other CHAs. Providers of inspection services such as physical product inspection and product valuation Services such as trade automation and supply chain security management are also available [26-31].

**Functions of CHA**

The bulk of a CHA's day is spent drafting shipment and entry bills. Details about the required paperwork for several types of bills of entry and shipping bills, including what they are and what they look like. The CHA is also responsible for vessel clearance and initial access [32-35]. Agents classify taxable items and establish tariffs. Value for assessment purposes is determined by the agents. The CHA oversees the process of updating currency, as well as the appraisal and duty fee procedures. At the Customs checkpoints, the agents will perform the inspections of the goods. Provisions of the Trade and Merchandise Marks Act of 1958 govern the procedure as a whole. Import and export restrictions are managed by the agents. The additional works of the agents include the bonding procedure, bond release, re-importation, and re-entry requirements [36-42].

The shipping bill is the primary document needed to clear goods through customs. The customs officer should complete it. I.E. stands for "import and export code," which is a registration needed for anyone shipping products or services out of India. A commercial invoice is a written statement of the terms between a buyer and a seller. Invoices are standard practise for products and services acquired on credit, as they detail the terms of the transaction and the various payment options that were agreed upon [43-49]. Invoices can be used as bills or receipts for purchases. A packing list is a document that describes what is inside a shipment. It is intended that the packing list will inform shipping companies, regulatory bodies, and end users of the goods contained within. Each of these parties can make better use of the product with this information. When a company accepts an order for its goods or services, it will typically provide the buyer a formal confirmation of that acceptance, known as an order confirmation. It's a helpful device for avoiding confusion and blunders in the event that the order doesn't match the proposal [50-55].

The SDF form is used to verify that the complete export value listed on the shipping bill matches the amount paid by the customer. A statutory declaration form, in twos. The downside is that you have to pay back some of the taxes and fees that were collected upon importing [56-41]. Only when items are exported or damaged while under the supervision of U.S. Customs and Border Protection are such refunds permitted. No export cargo may be put onto a ship without the prior consent of the port's customs authority, as per current customs regulations. A full set of shipment documentation, including five copies of the shipping bill, after acquiring any required export permissions. "On the basis of a counterclaim." made by the exporter and submitted to the relevant customs office. An appraiser-level customs officer reviews all relevant paperwork to arrive at a conclusion. Verify that the goods described, listed, and valued on the shipping bill for which export authorization is being requested are consistent with the terms of the sales agreement with the buyer. Customs officials verify the information provided on the GR-1 form, including the form's serial number, date, and entry in the supporting documentation [42-48].

With the endorsement on the duplicate copy of the shipping bill by the export department of the customs house, customs clearance for the exports of the products mentioned in the shipping bill is deemed to have been obtained, and the original copy of the GR-1 form is retained and later forwarded to the RBI for recording in their register [49-52].

### **Arrival of Goods at the Port**

When cargo arrives at the port, the clearing and forwarding agency presents the necessary paperwork to the Customs Office. A packing list, invoice, letter of credit, and certificate of origin are just some of the documents that make up the document checklist. The shipping bill should also include information on any applicable duty drawback and MEIS benefit for the specified commodity. The checklist has been submitted via ICEGATE. After receiving the necessary paperwork, the customs officer will check the paperwork against the actual number of goods received. When items are shipped out of India, they create the shipping bill and hand over a copy to the dock appraiser. The products are inspected by the dock appraiser per the examination order. A "Let Export" order is generated if the products are verified to match the paperwork. Goods may be returned to the export department if there is a problem with the order. If the preventative superintendent is present, cargo are put into the designated vessel under close supervision. If this happens, the customs clearance for shipments leaving India will be slowed down [53-65].

The bill is marked "Let export," and the clearing and forwarding agent sends it on to the steamship agent. The freight loading is supervised by the preventative officer. Preventive officers will endorse shipping bills with the words "Shipped on Board" if they are pleased with the loading of cargo onto the vessel. In addition, a "Mate receipt" is issued by the ship's officer to verify the shipment's departure. At this point, customs clearance is nearly complete. The Customs Department must receive an electronic and handwritten copy of the Export General Manifest from the shipping agency no later than seven days after the day the vessel departed. The exporter can get their money back from the government more easily if they have a shipping bill. Once the exporter has confirmed the enquiry counter's status of the shipping bill and drawback claim, the drawback branch officer will process the drawback electronically. After the process is finalised, the claim is deposited into the exporter's bank account [66-71].

### **Scope of The Study**

India has been actively trading internationally since 1991, when it adopted liberalisation, privatisation, and globalisation. Foreign is a field where vast developments have occurred. While CHAs are primarily responsible for facilitating exports and imports, the extensive paperwork needed in doing so at the source time necessitates a high level of human expertise. Numerous academic and professional avenues open up in this field. Topics like CHA's Electronic Data

Interchange, Shipping Agents, Buying Agency at Inland Port Container Depots, and Container Freight Stations are available for investigation [72-77].

### *Need for The Study*

Students and entry-level workers in the logistics industry can benefit from this study's conclusions. The BSM shipping agency benefits from knowing how well the customs clearing zone is doing so that they can assess where they're succeeding and where they're falling short [78-81].

### **Research Methodology**

Using scientific methodologies, research is the process of systematically examining a topic of interest. Research is a systematic inquiry to describe, explain, forecast, and manage the observed phenomenon, as defined by American sociologist Earl Robert Babbie. Both inductive and deductive reasoning are required. The "how" of doing any study is what is meant by "methodology." Specifically, it refers to the process through which a researcher plans and executes a study in order to generate credible findings that speak to the study's stated goals and objectives. Research is "a systematic endeavour to gather new knowledge," as defined by Redman & Mooney. Research designs are plans for gathering and analysing data that try to strike a balance between efficiency and relevance to the study's stated goals. By "research design," we mean the overarching approach taken in doing research; this strategy provides a clear and coherent plan to gather, evaluate, analyse, and discuss data in order to answer the research question(s) at hand [82-91].

Research is described as an investigation into a problem or issue using systematic procedures. Research, as defined by American sociologist Earl Robert Babbie, aims to characterise, explain, forecast, and, ultimately, exert some degree of control over the phenomenon under study. Uses both inductive and deductive reasoning." The "how" behind every study is referred to as its methodology. A researcher's methodical approach to study design is what guarantees meaningful and reliable results that answer research questions. A systematic attempt to acquire new knowledge is what research is, as defined by Redman & Mooney. The goal of every research design is to strike a balance between thoroughness and efficiency in data gathering, processing, and analysis. The term "research design" is used to describe the overarching approach taken when conducting research; this strategy outlines a clear and coherent plan for addressing the research question(s) at hand via data gathering, interpretation, analysis, and discussion [92-101].

The study uses a descriptive research design to describe the current state and future plans of the company in relation to the research at hand. The researcher has no say in the outcomes and can only report on what actually transpired. For this research, we used a technique called Simple Random Sampling to select our sample. A simple random sample is a subset of a larger population drawn at random for statistical analysis [102-105]. The term "simple random sampling" refers to a method in which each subject from the population is selected at random and by chance, giving each



subject an equal chance of being selected at any point in the sample process. Experts, workers, and interning students all with an interest in logistics provided the answers and information gathered. From the pool of available studies, a representative sample was drawn. There should be around 203 of them. The sample size of a study is the number of people who participate in the study, or the number of observations made in an experiment. Effectiveness, representativeness, reliability, and adaptability are all hallmarks of a high-quality sample. The researcher's intended level of accuracy and confidence in the estimate will guide the choice of sample size [106-111].

### Method of Data Collection

The initial stage in statistical analysis is collecting the necessary data. After the research design, including the sample plan, has been developed, data collecting can begin. Primary or secondary data can be used. Primary data gathering in a study or research project might involve anything from casual conversations with participants to in-depth interviews. Using a questionnaire, I have gathered primary data. The goals of the research were taken into account when creating the questionnaire [112-119]. The term "secondary data" is used to describe information that has already been compiled and examined. Chi-square analysis If you want to see if there is a correlation between the two choices, apply the chi-square test. It can also be used to judge how persuasive an argument is. Market researchers often utilise the non-parametric chi-square test to assess their hypothesis. When analysing nominal data and the population distribution is unknown, this test is used to evaluate the hypothesis. The numeric result is greater than the value in the table, then the alternative hypothesis (H1) is true [120-125]. The null hypothesis (H0) is accepted if the calculated value is smaller than the value in the table. Chi-Square can be expressed as:

$$\chi^2 = \sum \frac{(O-E)^2}{E}$$

where:

c=Degrees of freedom O=Observed value(s) E=Expected value(s)

### F Test

Under the null hypothesis, an F-test is any statistical test for which the test statistic follows an F-distribution. It's commonly employed to determine which of multiple statistical models fitting a dataset is the most accurate representation of the population from which the data were drawn. In an F-test, the significance level is determined by comparing the ratio of two scaled sums of squares that represent independent variables. These sums of squares are built in such a way that they favour the alternative hypothesis, where the statistic is larger. Under the null hypothesis, the F-statistic will have the F distribution if the sums of squares are statistically independent and each follows a scaled 2-distribution. If the data values are independent and regularly distributed with a constant variance, then the latter criterion is assured [126-131].

### Industry Profile

Transporting goods, data, and cash from one company to another, or from a company to a customer, is what logisticians call "last mile" delivery. Logistics plays a significant role in the global economy and is an integral aspect of the corporate system. Logistics is the process of moving goods from one location to another, storing them, sorting them, packaging them, processing orders, keeping track of inventories, advertising, planning, and assisting customers. Companies have been focusing on the logistics sector as a result of increased competition in global markets, the introduction of products with shorter life cycles, increased customer expectations, and cost-cutting initiatives. In the past, transportation and storage were the sole focuses of the logistics industry. However, in today's world, logistics management encompasses the entirety of the value chain, from the collection of payments to the provision of value-added services like customer brokerage facilities, kitting, repair management, reconfiguration, and more. The logistics sector has benefited greatly from the advancements in cutting-edge IT during the past few years.

Logistics accounts for between 12 and 20% of the retail price of today's consumer goods, according to surveys that estimate logistics costs as a proportion of total manufacturing value. (Inventory storage, transportation, and overhead are the big three when it comes to logistics costs.) Between 10 and 15 percent of a country's gross domestic product is contributed by the logistics industry. The European logistics sector is very competitive due to the presence of numerous large, international companies. It is predicted that 10% of businesses in Europe use third-party logistics providers. About 11.6 million people in this area have jobs related to logistics. Europe's market is relatively saturated, leaving little room for upstarts.

In the 1960s, the Indian logistics business relied heavily on manual labour, but today, it is a technology-based system that offers a variety of logistics services. In India, 3PL is a relatively new concept. Indian factories often handled their own logistics in-house in the past. The days of Indian companies outsourcing their labour needs to foreign countries to avoid domestic labour issues are long gone. As a result, businesses began contracting with third-party organisations, commonly referred to as (Second-Party Logistics) 2PL service providers, to handle routine tasks like delivery and storage. As demand grew, service providers began bundling additional value-added services into their offerings. Meanwhile, businesses concentrated on their strengths and simplified their supply chains. When it comes to infrastructure, the majority of freight in India is transported by road. This accounts for 68% of all freight movement in the country. In India, trucks are the most popular means of transportation. The number of trucks in use in India is currently at roughly 1.5 million, with an annual growth rate of about 10%. Railways are mostly utilised to move bulk materials across large distances because of their low operating costs. Coal, fertilisers, cement, petroleum products, food grains, completed steel, iron ore, and raw materials to steel plants account for roughly 89% of its freight volume. The remaining 11 percent consists of various goods transported via bulk and container shipments [132-137].

India's logistics market is young and undeveloped, with numerous small players. Thousands of logistics firms operate in the country, from multinational behemoths to regionally focused startups. There are many logistics problems that need fixing because the logistics business in India is only getting started. A vital part of any logistics system is its transportation network. The capacity and dependability of a country's transportation infrastructure and services are crucial to its ability to compete in international trade and attract FDI. India must develop a transport policy that promotes competitive pricing and coordination amongst alternative modes to guarantee the efficient and cost-effective movement of commodities throughout the country [138-141]. The poor state of India's infrastructure is a significant challenge for the logistics sector. India has a land area of 3.29 million square kilometres, but the quality of its transportation infrastructure—including its roads, trains, seaports, and airports—is low when compared to that of other industrialised and developing nations. Inefficient freight movement and delays cost a lot of time and money because of the bad infrastructure and inefficient transport systems. Exports lose competitiveness due to the country's poor transport and logistics infrastructure. When compared to other emerging countries, India's overall infrastructure ranks 54<sup>th</sup> [142].

Inadequate efforts are made to mobilise resources in India. Private financing has been extremely low, while public transit spending has remained flat or declined as a percentage of GDP. The third issue with India's transportation infrastructure is the country's poor asset or system management. More than 4% compound annual growth rate is projected for the freight forwarding market throughout the forecast period [143]. A fundamental factor propelling the freight forwarding industry forward is the expansion of global trade. More countries are signing trade agreements, which helps boost the market. The freight forwarding industry in China accounts for the greatest proportion of the rapidly expanding freight forwarding business in Asia. Due to the lack of tangible assets, the freight forwarding industry is being challenged by new entrants in the supply chain and the technological sphere. The market is expected to be among the hardest damaged industries by the 2020 COVID-19 pandemic. In 2020, air and maritime freight volumes dropped drastically due to the lockdown in several countries and the subsequent emphasis on producing vital supplies. IATA announced in January 2021 that the market had begun to recover thanks to support from the manufacturing and e-commerce sectors, particularly the air freight forwarding sector, which saw significant growth during the time in question.

The Report's Purview Shipping products from one location to another, whether by air, sea, rail, or road, is what is known as "freight forwarding." The study examines the economy, the market, market overview, market size estimation for key segments, emerging market trends, market dynamics, and major company profiles to give a comprehensive background analysis of the worldwide freight forwarding market. The effects of COVID-19 on the industry are also discussed. As more people get online, as purchasing power rises, as ports, containers, and ships adopt new technologies, and as services tailored to the needs of online retailers proliferate, the sea freight forwarding sector is thriving. In addition to being favoured by a variety of end-user sectors, marine freight forwarding is also expected to benefit from the formation of a number of strategic



partnerships over the projection period. Less-than-container load (LCL) volume and the development of maritime freight forwarding are both being driven by the expanding international e-commerce market. Increases in trade volume, container port throughput, and free trade agreements (FTAs) across Europe are all expected to propel the marine freight forwarding business in the region. In Europe, the primary markets for marine freight forwarding are Germany and the United Kingdom. The market in this area is expected to expand at a quicker rate than in other regions.

There are a lot of companies competing in the freight forwarding industry. However, the top 20 firms account for more than half of the market share. DHL Global Forwarding, Kuehne + Nagel International AG, DB Schenker, DSV, and Expeditors International are only few of the market leaders. Since the freight forwarding market is expanding at a healthy clip and has plenty of room for growth, businesses in the industry would do well to adopt new technology, automate their processes, and expand both their reach and their capacity. Businesses need reliable connections all across the world. In order to be competitive in the face of rapid industry shifts, businesses must find novel ways to enhance their customers' experiences. There is ongoing demand on businesses to reduce expenses and increase productivity. Mergers and acquisitions in the ASEAN logistics market have attracted the attention of foreign investors in the aftermath of investment shifts and the diversification of global supply chains. Because of the region's growing importance in international trade, global logistics firms have set up shop in the ASEAN countries. Consequently, the industry has seen a rise in investment possibilities.

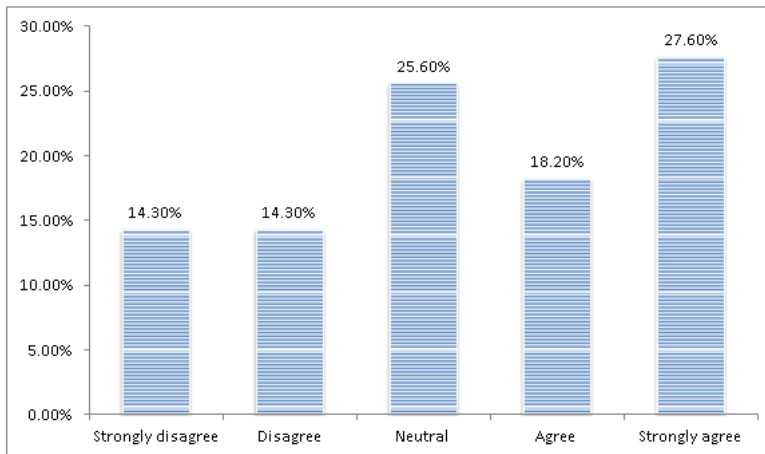
Due to the urgency and fragility of airfreight, BSM Logistics creates individualised airfreight service plans for each of our clients. To do this, we focus on our clients' goals in meeting both internal and external standards. Time constraints and strict deadlines are commonplace when dealing with delicate or expensive items. Therefore, in order to guarantee a high level of service, our Airfreight Department creates a unique strategy for each client and puts into action all necessary Operational Handling Procedures. Our dedicated Air Freight team ensures that our clients are always updated on the progress of their incoming and outgoing air freight shipments. Customs House Brokers now face growing pressure to offer reliable Customs Clearance Services in response to fluctuating production and shipping needs. In the Commonwealth of Independent States (CIS) and the Middle East, Globalink Logistics is largely regarded as a top customs broker. Globalink's partnerships with government organisations span decades. Having this coveted certification makes it much easier to negotiate complex shipments and navigate the regulatory hurdles prevalent in the CIS and Middle Eastern markets. However quickly a shipment may reach one of the CIS target sites, it may be held up indefinitely and subject to costly storage fees due to complications with customs processes and documentation.

Customs brokers working for Globalink receive in-depth education in the peculiarities of each region's customs regulations. In order to save you time and money, our customs brokerage service will handle all of the necessary paperwork for imports and exports in plenty of time before the deadlines. For this reason, Globalink Logistics keeps a system of bonded storage facilities all

throughout the CIS. The accessibility of these facilities through road, rail, or air means that cargoes can be quickly cleared upon arrival.

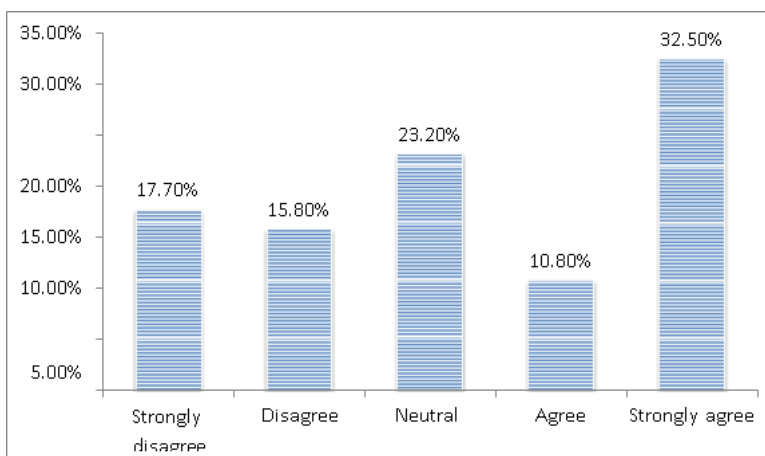
### *Data Analysis & Interpretation*

The total number of people included in the sample is 203, as shown in the table above. The data suggests that men make up 68.5% of the sample population and are therefore representative of the workforce. The remaining 31.5% of employees that participated in the survey are women. A total of 30.5% of respondents "very agree," 13.3% of respondents "agree," 22.2% of respondents are "neutral," 16.7% of respondents "disagree," and 17.2% of respondents "strongly disagree,".



**Figure 1: Reach A New Market**

A total of 27.6% of respondents "very agree," 18.2% "agree," 25.6% "neutral," 14.3% "disagree," and 14.3% "strongly disagree" with the statements made in figure 1.



**Figure 2: A Smooth Communication Between Your Business and The Government**

According to the data shown above, 32% of respondents "strongly agree," 10% "agree," 23% "neutral," 15% "disagree," and 17.7% "strongly disagree" with the statements made in figure 2.

**Statistical Analysis**

To assess whether the client's satisfaction depends upon the time taken for shipment during export & import and respondents of gender.

Ho: There is no significance between gender and satisfaction of export and import goods on time during shipment.

H1: There is significance between gender and satisfaction of export and import goods on time during shipment.

Hence, the calculated value is greater than the table value ( $26.26911 > 9.488$ ) Null hypothesis is rejected (H0), and the alternative hypothesis is accepted (H1)

**F-Test Two-Sample For Variances**

Under the null hypothesis, an F-test is any statistical test for which the test statistic follows an F-distribution. It's commonly employed to determine which of multiple statistical models fitting a dataset is the most accurate representation of the population from which the data were drawn.

**Finding of The Study**

The vast majority of responders value the time and energy savings provided by BSM logistics. With the support of BSM logistics, most respondents report high levels of satisfaction with the speed and accuracy with which their items are shipped and imported. The vast majority of people that use custom house agents are satisfied with their service. The vast majority of clients engaged with custom house agents' senior programmes twice yearly. One-quarter of respondents ship once a day, 31% ship once a week, 24% ship once a month, and 18% ship once a year. Among those polled, 39.4% said they were "very likely" to renew with their current customs house agent, 41.9% said they were "likely" to renew, and 18.7% said they were "unlikely" to renew with their current customs house agent. It was found that 379.1% of respondents chose pure gold bars, 311.9% chose gold and jewellery, 21.7% chose diamond jewellery, and 9.4% are customs brokers who handle both incoming and outgoing shipments. There is a two-day cap on all international

shipments. They both had difficulties with file access, file forwarding to account, live inspection, and duty payment. Clearing customs with any of them is a hassle. The vast majority of people who participated in the survey disapprove of getting along with their consumers on a cordial basis. Most people are in complete agreement that timely service is important. Customers can feel safe transacting business with Custom House, according to the vast majority of respondents. The vast majority of responders are in complete agreement that customs house agents should adhere to BSM logistical processes. The vast majority of people who took the survey think BSM logistics is useful for expanding into new markets. The vast majority of respondents think that BSM logistics must facilitate open lines of communication between corporations and governments.

Inadequate communication is a frequent source of tension between an importer and a broker. While both importers and brokers share some of the blame, the onus of responsibility ultimately rests with the former. It is common practise for importers to have minimal contact with their brokers beyond notifying them of a shipment's arrival and settling any outstanding invoices. The importer rarely inspects the broker's paperwork and rarely inspects the broker's work unless there is an issue. Again, if we consider the broker as employee or agent of the importer's company, we can see that no other worker would be treated in the same arbitrary manner. It causes major issues for both the broker and the importer's business. As was previously indicated, if the broker makes a mistake, it could lead to the confiscation of goods, a drop in sales, or even fines. If an importer wants to get the most out of a broker, they need to treat the broker like any other member of their staff and keep an open line of communication with them. Customs transactions during containerization in Inland Container Depots are prone to errors on a daily basis.

## Conclusion

Freight Rates are paid in whole and in advance by House Stuffing and Inland Containers Depots. The services they offer include providing data on vessel routes, packing tips, and insurance policies. In the next five to ten years, the Indian government hopes to make applying to become a customs house agent entirely digital. Assuming the linear (shipping firm) has the application, the consignee can book the vessel or container directly from the liner, and the linear will handle all customs clearance on behalf of the consignee. This is the time-saving and money-saving factor. The agent at customs is going to get wiped out, which is a major drawback. In the logistics industry, a freight forwarder, forwarder, or forwarding agent is a person or business that arranges shipments for individuals and businesses to transport items from a producer or manufacturer to a retailer, wholesaler, or consumer. However, this could cause substantial harm and result in the loss of many employment. The logistics sector will undergo a dramatic transformation as a result of this.

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