



WELCOME

EXPORT FORMALITIES

BY
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NOTING OF SHIPPING BILLS

- SECTION 50 OF C.A'62
- UNDER NON-EDI SYSTEM
- UNDER EDI SYSTEM

EXPORT FORMALITIES

- NOTING OF SHIPPING BILLS
- ASSESSMENT OF SHIPPING BILLS
- EXAMINATION OF GOODS
- CLEARANCE REQUIRED FROM ALLIED AGENCIES e.g. Assistant Drug Controller
- LET EXPORT ORDER
- CLAIMING EXPORT BENEFITS

EXPORT DOCUMENTS

- *Invoice*
- *Packing List*
- *Licenses used or sought to be used (As per EXIM scheme code)*
- *File number in lieu of license where same has been applied for*
- *SION Norms – DFIA*
- *DEPB Schedule*
- *Drawback Schedule*
- *ARE-1 / Excise document*
- *In house testing report for ISO 9001 certified company*
- *Purchase order / LC / Indent / Contract*
- *Terms of contract i.e. CIF / FOB / C & F*

ADDITIONAL DOCUMENTATION

- *PMV details*
- *In house testing report for ISO 9001 certified company*
- *DEPB Calculation for pharmaceuticals formulations*
- *EXIM Scheme code details*
- *Unit Code as per Tariff*

THIRD PARTY EXPORTS

Para 2.34 of the Foreign Trade Policy

Advance and EPCG licence holders
unable to negotiate export orders on their
own.

Compliance with Circular No. 120/95 dt.
23/11/1995 mandatory.

EXPORT PROHIBITIONS & RESTRICTIONS

- "Prohibited Goods" defined in sub-section 33 of Section 2 of the Customs Act, 1962, :
- *"any goods the import or export of which is subject to any prohibition under the Customs Act or any other law for the time being in force".*

SOURCES OF PROHIBITIONS & RESTRICTIONS

- Foreign Trade (Development and Regulation) Act, 1992,
- Foreign Trade Policy
- Foreign Trade procedures
- SCOMET ITEMS
- Section 11 of the Customs Act, 1962
- Other Allied Acts

OTHER ALLIED ACTS

- Environment Protection Act, , 1986
- Wild Life Act, 1972
- Indian Trade and Merchandise Marks Act, 1958
- Arms Act, , 1959
- Drugs & Cosmetics Act, 1940
- Prevention of Food Adulteration Act, 1954
- Narcotic Drugs and Psychotropic Substances Act, 1985 (GOI.Noti.No.S.O.826(E) dated 14.11.1985 & S.O.40(E), dated 29.10.1993

HAZARDOUS WASTE MANAGEMENT

- BOARD'S CIRCULARS

No. 106/2000-Cus dated 22.12.2000

No. 60/1997-Cus. dated 12.11.1997

No. 33/2001-Cus. dated 04.06.2001

No. 66/2003-Cus. dated 28.07.2003

No. 31/2004-Cus. Dated 26.04.2004

Article 5 & 2 of Montreal Protocol

COMMON DOCUMENTATION ERRORS

- *Unit currency incorrect.*
- *Consignee and buyer address are incomplete.*
- *Advance license / EPCG license has expired.*
- *For DEPB shipments unit value should be as per DEPB value cap e.g. value cap in kgs then unit value should be @ kgs.*
- *Unit of measurement should be as per of tariff.*
- *SION number to be entered wherever required.*
- *Supporting manufacturer to be mentioned where required.*
- *PMV details to be mentioned.*
- *ITC (HSN) details incorrect*
- *EXIM scheme code is incorrect*

ASSESSMENT OF SHIPPING BILLS

- Processing of Shipping Bill
 - Non-EDI

- Processing of Shipping Bill
 - EDI

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EXAMINATION OF GOODS

- EXAMINATION OF EXPORT CARGO
- VARIATION BETWEEN
DECLARATION & GOODS
- DRAWAL OF SAMPLES:
- STUFFING / LOADING INTO
CONTAINERS
- AMENDMENTS

SELF-SEALING

- BOARD'S CIRCULARS
 - 06/2002 dated 23.01.2002
 - 31/2002 dated 07.06.2002

CLEARANCE FROM OTHER AGENCIES

- PORT HEALTH OFFICER
- NOC FROM ADC
- COPY RIGHTS/ PATENT RIGHTS

LET EXPORT ORDER

- **GENERATION OF SHIPPING BILLS**
- **EXPORT GENERAL MANIFEST**
- **AMENDMENTS**
- **CLAIMING EXPORT BENEFITS**

RE-IMPORTATION & RE-EXPORTATION

RE-IMPORTATION Notifications

- No.94/96-Cus. dated 16.12.1996
- No.158/95-Cus dated 14.11.1995(Repairs etc)
- No. 174/66-Cus dated 24.09.1966
(private property)

RE-EXPORTATION Notification

- No.19/65-Cus dated 6.2.1965 (NT) (as amended vide Noti. No 27/2006(NT))
- No.134/94-Cus date 22.06.1994(For import of goods for repair etc Under Sec 65 of C'A, 62 & re-export)

EXPORT CARGO DETENTION IN DISPUTED CASES

- Provisions for detention of goods Section 110 of the Customs Act, 1962.
- *International Airport Authority of India vs Grand Slam International* (1995 (77) ELT 753 SC) and *Trustees of Port of Madras Vs. Nagavedu Lungi & Co.*, [1995 (80) ELT 241 SC]. (Detention charges and warehousing charges are payable to Custodians -- shall be paid by Exporters or Importers)

Expeditious Clearance of Detained Goods

- Import/export goods are not to be detained by the Department ::
unless prohibited as per the EXIM Policy and/or under other allied laws;
on simple valuation or classification disputes.
- Importer/ Exporter to be intimated in writing that goods be shifted to Bonded warehouse, under section 49 of the Customs Act, 1962.
- Importer or exporter be allowed Provisional clearance on Bond & adequate Bank Guarantee.

Cases where Provisional Clearances not Allowed

- (i) Prohibited goods whose import/export are not in the interests of the country;
- (ii) Imports which do not comply with prescribed specifications/ conditions/ requirements of various Orders/ Acts. (eg. those covered vide DGFT Notification Nos.3 to 5/(RE-2001)/1997-2002 dated 31.3.2001); Livestock Importation Act, 1898, Prevention of Food Adulteration Act, 1954, etc.)
- (iii) Where gross fraudulent practices are noticed is such that release of consignment may seriously jeopardize further investigations as also interests of revenue ;

DRAWBACK ON RE-EXPORT OF USED GOODS

U/S 74 of C.A'62

- 1. Not more than three months 95%
- 2. More than three months but not more than six months 85%
- 3. More than six months but not more than nine months 75%
- 4. More than nine months but not more than twelve months 70%
- 5. More than twelve months but not more than fifteen months 65%
- 6. More than fifteen months but not more than eighteen months 60%
- 7. More than eighteen months but not more than twenty-one months 55%

DRAWBACK ON RE-EXPORT OF USED GOODS

- 8. More than twenty-one months but not more than twenty-four months 50%
- 9. More than twenty-four months but not more than twenty-seven months 45%
- 10. More than twenty-seven months but not more than thirty months 40%
- 11. More than thirty months but not more than thirty-three months 35%
- 12. More than thirty-three months but not more than thirty-six months 30%
- 13. More than thirty-six months NIL

EXEMPTION ON SAMPLES FOR EXECUTING OR SECURING EXPORT ORDERS

Noti No. 154/94-Cus., dated 13-7-1994

- 1.Samples
- 2.Price lists
- 3.Commercial samples
- 4.Prototypes
- 5.*Bona fide* commercial samples

EXPORT OF SAMPLES

- Foreign Trade Policy para 2.30
- Foreign Trade Procedure para 2.52
(Exporters need to apply to DGFT for export of Restricted Items)

THANK YOU ALL

INTELLECTUAL PROPERTY RIGHTS

- NOTIFICATION No. 47/2007-CUSTOMS (N.T.)
- Copyrights and related rights
- Trade Marks
- Geographical Indications
- Industrial Designs
- Lay out Designs of Integrated Circuits
- Protection of Undisclosed Information (Trade Secrets)
- Patents
- Plant varieties