

(TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART – I SECTION - I)

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade

Public Notice No. 08/2015-2020
New Delhi: 06 May, 2016

Subject: Amendment in ANF-5A [Application for issue of EPCG Authorisation]; ANF 5B [Application for redemption of EPCG Authorisation]; ANF 5C [Application for Clubbing of EPCG Authorisations] and Appendix 5C [Format of Certificate of CA/ Cost Accountant / CS for redemption of EPCG Authorisation] as contained in the Appendices & Aayat Niryat Forms of [FTP 2015-20](#) – reg.

S.O. (E): In exercise of powers conferred under paragraph 1.03 of the Foreign Trade Policy, 2015-20, the Director General of Foreign Trade hereby notifies the revised ANF 5A, ANF 5B, ANF 5C and Appendix 5C of Appendices & Aayat Niryat Forms of [FTP 2015-20](#) as per the Annexure. These shall come into force with immediate effect.

Effect of the Public Notice: Revised ANF 5A, ANF 5B, ANF 5C and Appendix 5C of Appendices & Aayat Niryat Forms of [FTP 2015-20](#) are notified as detailed in the Annexure to this Public Notice.

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Director General of Foreign Trade
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ANF- 5A
(Application Form for Issuance of EPCG /Post Export EPCG Authorization)

(Please see the guidelines before filling the application)

1.	Application for	Please tick (✓)
	a. EPCG Scheme	
	b. Post Export EPCG Scheme	

2.	IEC No.		Branch Code	
	Declaration: I/We have updated my/our profile in ANF -1.			

3.	Address of the factory/premises of the applicant where the capital goods to be imported are proposed to be installed	

4.	Excise Registration Details	
	a. Excise Registration Number (if registered with Central Excise)	
	b. Date of registration	
	c. Address of the Jurisdictional Central Excise Authority (To be given irrespective of whether registered/ not registered with Central Excise)	

5.	Port of Registration (for the purpose of imports)	
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6.	Application Fee Payment details	
	a. Amount (in INR.)	
	b. Mode of Payment (Bank Receipt/ Electronic Fund Transfer/Credit Card/Debit Card)	
	c. Serial No. of Bank Receipt/EFT No./Credit Card/Debit Card details and Date of Payment	

7.	Service Tax Registration Details (in case of Service Provider registered with Service Tax Authorities)		
	a.	Service Tax Registration Number	
	b.	Date of registration	
	c.	Address of Jurisdictional Service Tax Authority	
	d.	Services for which registered	

8.	Sector Classification of Capital Goods sought to be imported under the Scheme (Please tick)		
	a.	Industrial Sector	
	b.	Agricultural Sector	
	c.	Service Sector	
	d.	Green Technology Sector	
	e.	Units in North Eastern Region/Sikkim/J&K	

9.	Products to be exported/services to be rendered	ITC(HS) Code/Service Code

10.	Details of exports of same/similar product/services made in the preceding three licensing years (excluding exports which have been counted / are being counted for fulfilling specific EO in respect of EPCG Authorizations within valid EO Period)		
	Sl. No.	Financial Year	Total FOB Value of exports/services rendered for the same/similar product/services (INR in Crores)
	1		
	2		
	3		
		Total	
		*Average export performance	

*If an applicant has been in existence for less than 3 years, the aggregate export will be divided by the number of years for which the company has been in existence and not by 3 years.

11.	Details of EPCG Authorizations where EO is pending
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	Sl. No.	Authorization No. and Date	RA which issued the Authorization	Value of duty saved/duty paid (in INR.)	EO fixed on duty saved/duty paid (in freely convertible currency)/INR.	Specific EO fulfilled	Annual Average EO fixed (in INR.)	Expiry date of EO period

12.	Details of Capital Goods sought to be imported					
	Sl. No.	Description of the items of import	ITC(HS) Code	Nature of Capital Goods sought to be imported*	Quantity	Primary use of Capital Goods sought to be imported**

* Whether Capital Goods/Spares/Tools/Jigs/Fixtures/Dies/Moulds/Spare refractories/Catalyst/Computer software systems (specify if any other)

** Whether used for Pre-production activity/Production activity/Post-production activity/for rendering services

13. Whether product to be imported is restricted for import – Yes/No.

(If yes, enclose copy of EFC approval from DGFT Hqrs.)

14.	Details of Restricted Capital Goods applied for import				
	Sl. No.	Description of the items of import	ITC(HS) Code	Nature of Capital Goods sought to be imported*	Primary use of Capital Goods sought to be imported**

* Whether Capital Goods/Spares/Tools/Jigs/Fixtures/Dies/Moulds/Spare refractories/Catalyst /computer software systems(specify if any other)

** Whether used for Pre-production activity/Production activity/Post-production activity/for rendering services

(At Sl. No. 13 and 14 above, please fill up whichever is applicable. In case applicant desires to import both restricted and freely importable capital goods appropriate information should be given in both the columns).

15. Whether product to be exported is restricted for export – Yes/No.

(If yes, enclose copy of EFC approval from DGFT Hqrs.)

16.	Details of Duty		
	Total effective Customs duty on items to be imported (in %)	CIF value of imports/Indigenously procured capital goods (in INR.)	Duty saved amount (in INR.)

	1	2	3

Note: In case of indigenous sourcing of CG, duty saved is to be calculated on notional customs duty saved on FOR value of capital goods as per Para 5.07 of FTP.

17.	Details of Duty in case of post-export EPCG duty credit scrip			
	Total effective Customs duty on items to be imported (in %)	Basic Customs duty	CIF value of imports/ Indigenously procured capital goods (in INR.)	Duty paid (in INR.)

18.	Details of Export Obligation imposed			
	Total duty saved/duty paid (INR)	Specific Export Obligation to be imposed		Average Export Obligation to be imposed
		INR	US\$	INR

19.	Address of the factory/premises of the applicant or the supporting manufacturer where the capital goods to be imported are proposed to be installed		
20.	In case the proposed capital goods sought to be imported are to be used by the supporting manufacturer		
	a.	Name	
	b.	Address	
	c.	MSME/IEM/LOI/IL Registration No. and date	
	d.	Products endorsed on MSME/LOI/IL/IEM	
	e.	Excise Registration No. and issuing authority, (if applicable)	

21.	Postal address of the jurisdictional Central Excise Authority in whose jurisdiction factory/premises of the applicant/supporting manufacturer where the capital goods to be imported are proposed to be installed		

Declaration/Undertaking

I /we, hereby, declare/certify that:

1. The particulars and the statements made in this application are true and correct to the best of my/our knowledge and belief and nothing has been concealed or held there from. If anything is found incorrect or false it will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
2. I/We undertake to abide by the provisions of the Foreign Trade (Development and Regulation) Act, 1992, (as amended) the Rules and Orders framed there under, the Foreign Trade Policy, the Handbook of Procedures and the ITC(HS) Classification of Export & Import Items as amended from time to time.
3. None of the Proprietor/Partners(s)/Director(s)/Karta/Trustee of the firm/company has come under the adverse notice of DGFT or is in the caution list of RBI.
4. None of the Proprietor/Partners(s)/Director(s)/Karta/Trustee of the firm/company, as the case may be, is/are a Proprietor/Partner(s)/Director(s)/Karta/Trustee in any other firm/Company which has come under the adverse notice of DGFT or is in the caution list of RBI, to the best of my knowledge.
5. Neither the Registered Office/Head Office of the firm/company nor any of its Branch Office(s)/Unit(s)/Division(s) has been declared a defaulter and has otherwise been made ineligible for undertaking import/export under any of the provisions of the Policy.
6. I/We shall not export items on the SCOMET list for which authorisation has not been taken.
7. I/We do not come under the purview of Service Tax and therefore are not registered with the Service Tax Authorities. (in case of Service Providers who are not covered under service tax)
8. In respect of goods for which nexus is not established at a later date, I/We shall, without demur, pay to the Government Customs duty saved [together with applicable interest] on such imported goods which are found having no relation with product exported or service rendered.
9. I/We undertake to submit a self-certified copy of 'Drug Manufacturing Licences' in case of export of Pharmaceutical Product(s) within a period of three years from the date of issue of EPCG Authorization failing which the Bank Guarantee/Legal undertaking executed/furnished at the time of clearance of Capital Goods with Customs authorities/Regional Authorities of DGFT, as the case may be, is liable to be forfeited/invoked and I/We would be liable to pay Customs Duty saved amount together with applicable interest thereon from the date of first import till the date of final payment.
10. I am authorised to verify and sign this declaration as per Paragraph 9.06 of the Foreign Trade Policy.

Place Date	Signature of the Applicant Name Designation Official Address Residential Address Email Telephone No. (O)
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GUIDELINES FOR APPLICANTS

1. Application shall be filed online using digital signatures.
2. Applicant shall upload the documents as per details given below:
 - a. Bank Receipt (if fee has not been paid electronically) evidencing payment of application fee in terms of Appendix 2K.
 - b. Self-certified copy of MSME/IEM/LOI/IL in case of products or a self-certified copy of Service Tax Registration in case of Service Providers. (in case of Service Providers, who are not registered with Service Tax authorities, a declaration in this regard will be submitted as a part of the application (declaration no. 7) and service tax registration is not required to be submitted. In such cases RCMC from EPC concerned will suffice).
 - c. Certificate from a Chartered Engineer in the format given in Appendix 5A.
 - d. Certificate of Chartered Accountant / Cost Accountant / Company Secretary in Appendix 5B.
 - e. In case of Import of spares, tools, refractories and catalyst for existing plant and machinery, a list of plant/machinery already installed in the factory/premises of the applicant firm/ supporting manufacturer for which the above items are required, duly certified by a Chartered Engineer or jurisdictional Central Excise authority.
 - f. In case of EPCG applications made by debonding EOU/SEZ units, a self-certified copy of the 'No Objection Certificate' from the Development Commissioner concerned showing the details of the capital goods imported/indigenously procured by the applicant firm, its value at the time of import/sourcing and the depreciated value for the purpose of assessment of duty under the Scheme is to be submitted.
3. In case CG sought to be imported/item to be exported is under restricted category, a copy of this application shall be sent to EFC at DGFT Hqrs. also. (In such cases no separate application fee shall be required to be submitted while sending the copy of the application to Hqrs. EFC). Upon clearance by EFC, EPCG Authorization shall be issued by RA and will bear an endorsement that EFC has approved issue of EPCG Authorization for restricted CG/export item.

ANF- 5B

(Application Form for Redemption of EPCG Authorization / Post Export EPCG Duty Credit Scrip)
(Please see the guidelines before filing the application)

1.	Applicant Details			
a.	IEC Number		Branch Code	
b.	Name			
c.	Address			

2.	EPCG Authorization No. and Date	Duty Saved Amount Allowed(In INR)	Duty Saved Amount utilized(In INR) (including indigenously procured CG)

3	Details of installation Certificate		
	BE No.	Date of BE	*Date of Installation of CG
Sl. No.			

* In case the applicant is registered with Central excise, installation certificate from Central Excise authority is mandatory for authorisations issued prior to 1.4.2015. For authorisations issued after 1.4.2015, applicant may either submit installation certificate issued by Central excise authority or independent Chartered Engineer.

4.	Export Product Details	
a.	Export product/services allowed as per the EPCG Authorization[with ITC(HS) code of export product]	
b.	Alternate Product/Services (if permitted) with name & ITC(HS) code of the Product	

5.	Export Obligation Period	
a.	Date of expiry of initial EOP	
b.	Extended EOP date if any	
c.	Actual EO completion date	

6.	Average Export Obligation imposed**	Specific EO as per actual duty saved amount	
	In INR	In INR.	In US\$

** In case of fulfilment of EO by alternate product, Average EO of alternate product should also be given.

7	Details of Physical Exports/Deemed Exports of goods which are manufactured by authorisation holder or his supporting manufacturer / services rendered for fulfilment of Specific EO									
	Sl. No.	Products Exported/ Supplied/Services Rendered with ITC(HS) Code	Details of Shipping Bill/Bill of Export/Voucher/Invoice/CT3/ARE3/ Lorry Receipt/ Railway Receipt/FIRC in case of service providers, etc.***				FOB (in FFE)/FOR value			
		Same Product/Services Alternate Product/Services	No.	Date	Direct Exports	Third Party Exports***	Deemed Exports	By Group Company	Other (R&D Services/ Royalty)	Total

*** For third party exports made on or after 1.4.2015 documents as per Para 5.10(d) of Hand book of procedures, 2015-2020 are required to be submitted.

8.	I/We further declare that I/we have made exports as under for maintenance of Average Export Obligation.****			Details of shipping bills for fulfillment of average export obligation	
	Financial Year	Average to be maintained(INR)	Average maintained(INR)		

****The exports indicated at SI No.8 do not include exports covered under SI No.7 above and do not include exports rendered for maintaining specific EO of any other EPCG Authorisation.

Declaration/Undertaking

I/We hereby declare/certify that:

1. I/We have updated my/our profile in ANF -1.
2. The particulars and the statements made in this application are true and correct to the best of my/our knowledge and belief and nothing has been concealed or withheld there from. If anything is found incorrect or false it will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
3. I/we have not exported items on the SCOMET list/items restricted for exports for which permission has not been taken.
4. I/We hereby declare that exports counted towards Specific Export Obligation against this authorisation have not been claimed /counted for fulfillment of annual average export performance / specific export obligation against any other EPCG Authorization.
5. It is certified that (a) F.I.R.C.(s) have been checked by me and (b) payments received are for export of services allowed for E.O. fulfilment against the EPCG Authorization
6. All physical exports made as shown in column 7 and 8 are in freely convertible currency.

7. We hereby declare that Freight, Insurance and Commission values as mentioned in the application are based on actual transaction values.
8. We further declare that for the purpose of calculating entitlement, commission has been excluded.
9. I am authorized to verify and sign this declaration as per Paragraph 9.06 of the Foreign Trade Policy.

Place Date	Signature of the Applicant Name Designation Official Address Telephone/Mobile Residential Address Email-id
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10. Signature with Seal of the Chartered Accountant / Cost Accountant / Company Secretary.

Guidelines for Applicants

The application must be accompanied with the following documents:

1. Appendix 5C duly signed by Chartered Accountant / Cost Accountant / Company Secretary along with a statement giving details of the documents submitted by the authorization holder towards evidence of EO fulfillment.
2. Original EPCG authorization along with enclosures.
3. Self certified copies of Bill of Entry in respect of import / invoices in respect of indigenously procured CG.
4. Installation Certificate issued by Central Excise /Independent Chartered Engineer as the case may be. Wherever, installation of imported / indigenously procured CG was beyond 6 months, documentary evidence/reasons for delay.
5. In respect of Third party exports additional documents as required in terms of Para-5.10(d) of HBP 2015-20.
6. Each page of the application should be signed by the applicant.

ANF- 5C

(Application Form for Clubbing of EPCG Authorizations)

Please see para 5.27 of HBP

(Please see the guidelines before filing the application)

1.	Applicant Details			
a.	IEC Number		Branch Code	
b.	Name			
c.	Address			

2.	Details of EPCG Authorizations to be clubbed				
Sl. No.	EPCG Authorization		Port of Registration	Customs Notification No.	Product(s) to be exported/ Services to be rendered
	No.	Date			
1	2	3	4	5	6

Duty saved amount (in INR.)	Duty saved utilized (in INR.)	Specific EO endorsed on the Authorization (in US \$)	Specific EO as per utilization (in US \$)	EO Fulfilled (in US \$)
7	8	9	10	11

3.	Details of EPCG Authorization after clubbing		
a.	Total duty saved/Notional duty saved on the imports (in INR.)		
b.	Export Obligation imposed on the Authorization		
	(i)	In Indian Rupees	
	(ii)	In free foreign exchange	
c.	Average Export Obligation imposed (in INR.)		

	d.	Description of Export Product(s)/Service(s) to be rendered	
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Declaration/Undertaking

I/We hereby declare/certify that:

1. I/We have updated my/our profile in ANF -1.
2. The particulars and the statements made in this application are true and correct to the best of my/our knowledge and belief and nothing has been concealed or withheld there from. If anything is found incorrect or false, it will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
3. None of the Partners(s)/Director(s)/ Trustee/ Karta/ Proprietor of the firm/company has come under the adverse notice of DGFT or is in the caution list of RBI.
4. None of the Partners(s)/Director(s)/ Trustee/ Karta/ Proprietor of the firm/company, as the case may be, is/are a Proprietor/Partner/Director/Karta/Trustee in any other firm/Company which has come under the adverse notice of DGFT or is in the caution list of RBI, to the best of my knowledge.
5. Neither the Registered Office of the company /Head Office of the firm nor any of its Branch Office(s)/Unit(s)/Division(s) has been declared a defaulter or has otherwise been made ineligible for undertaking import/export under any of the provisions of the Policy.
6. I have not exported items on the SCOMET list/ items restricted for exports for which permission has not been taken.
7. I am authorized to verify and sign this declaration as per Paragraph 9.06 of the Foreign Trade Policy.

Place

Signature of the Applicant

Date

Name

Designation

Official Address

Telephone/Mobile

Residential Address

Email-id

Guidelines for Applicants

The applicant would need to provide following documents for applying for clubbing of EPCG authorisation and each page of the application would need to be signed by the applicant.

1. Original EPCG authorization along with enclosures.
2. Self certified copies of Bill of Entry in respect of import / invoices in respect of indigenously procured CG.

3. Installation Certificate issued by Central Excise /Independent Chartered Engineer as the case may be. Wherever, installation of imported / indigenously procured CG was beyond 6 months, documentary evidence/reasons for delay.
4. In respect of Third party exports additional documents as required in terms of Para-5.10(d) of HBP 2015-20.
5. Export Obligation fulfillment status duly certified by Chartered Accountant / Cost Accountant / Company Secretary along with a statement giving details of the documents submitted by the authorization holder towards evidence of EO fulfillment.

APPENDIX- 5C

CERTIFICATE OF CHARTERED ACCOUNTANT/
COST ACCOUNTANT/COMPANY SECRETARY

(FOR REDEMPTION OF EPCG AUTHORIZATION / ISSUANCE OF POST EXPORT EPCG DUTY
CREDIT SCRIP)

I/We hereby confirm that I/We have examined the prescribed registers and also the relevant records of M/s.....in respect of Authorisation No..... dated..... and hereby certify that:

I. The following documents/ records have been furnished by the applicant firm/company and have been examined and verified by me/us: -

(a) For deemed exports:

- (i) Copy of ARO/Back to back inland letter of credit of Advance Authorisation for intermediate supplies or Supply invoices or ARE-3 duly certified by the Bond Office of EOU concerned showing that supplies have been received.
- (ii) e-BRC as evidence of having received the payment through normal banking channel or a self certified copy of payment certificate issued by the Project Authority Concerned in the form given in Appendix-7D.

(b) For export of goods:

- (i) Export Order/Contract,
- (ii) Shipping Bills/Third Party Shipping Bills (alongwith supporting documents as provided in Para 5.10(d) of HBP 2015-20 for exports made on or after 1.4.2015)/ Bill of Exports /Airways Bills/PP Receipts
- (iii) Bill of Lading
- (iv) Customs/Bank attested invoices
- (v) e-BRC / Bank Certificate of Export and Realization
- (vi) GR declaration, and
- (vii) Connected books of accounts

(c) For export of services:

- (i) e-BRC / Bank Certificate of direct foreign exchange earning,
- (ii) GR declaration,
- (iii) Foreign Inward Remittance Certificates (FIRCs)
- (iv) Certificate from international credit card companies
- (v) C.A. certificate for indirect sources,
- (vi) Certified statements from the Banker/ Chartered Accountant, of Foreign Exchange earnings and connected books of accounts.

II. The relevant accounting and financial register(s) as prescribed under different Acts and Rules made there under have been maintained and authenticated under my/our seal and signature.

III. I/We hereby certify that the Shipping Bills containing the relevant EPCG Authorization Number and Date have been verified in respect of specific export obligation. In cases where the Shipping Bills do not contain EPCG Authorization Number and Date an Affidavit from the authorization holder has been obtained

that the exports accounted for fulfillment of specific EO against this EPCG authorization have not been/shall not be taken into account for fulfillment of either specific or average EO of any other EPCG authorization. It is further certified that the shipping bills mentioned in the Affidavit are not Third party shipping Bills/Free Shipping Bills.

A statement giving details of the documents submitted by the authorisation holder towards evidence of EO fulfillment and Affidavit (if any) are enclosed.

IV. Neither I, nor any of my/our partners is a partner, director, or an employee of the above-named entity, its Group companies or its associated concerns.

V. I/We fully understand that any statement made in this certificate, if proved incorrect or false, will render me/us liable to face any penal action or other consequences as may be prescribed in law or otherwise warranted.

(Signature and Stamp/ Seal of the Signatory)

(Chartered Accountant/ Cost Accountant/Company Secretary)

Place:

Date:

Name of the Signatory:

Address:

Membership No:

The following documents or record mentioned in serial number (I) have not been maintained/ furnished, examined or verified:-

- 1.
- 2.

Note: Each page of this annexure is to be signed by the Chartered Accountant/Cost Accountant/ Company Secretary, with his registration number.