

Provisions related to Export

- Export duty is levied on selected goods.
- Export duties do not carry 2% EC & 1% SHEC.
- “Export” means **taking out of** India to a place outside India.(i.e outside TWI)
- “Export goods” means any goods, which are **to be taken out of** India to a place outside India.

Note:-If a vessel sinks within TWI, there is no export. Vessel must cross TWI in order for export to take place.

PROCEDURE

Sec. 50----- : exporter shall present S/B (V/H) or bill of import (Vehicle)**electronically** (or otherwise if CoC permits)

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Self assessment u/s 17/18----- : Document submitted is processed by custom authorities & followings are checked- Value & classification; Ex.D or cess applicable; Exportability of goods under EXIM policy.

Payment of Ex.D(if any)

Goods transferred to “DOCK AREA”

Sec. 51----- : After the shipping bill is filed, they are presented to appraiser in DOCK for examination. After he is satisfied that the goods are not prohibited and the exporter has paid the duty(if any), he makes the order for shipment on the duplicate copy of the shipping bill. This is known as “Let Export” orders.

Sec.39----- : master of the vessel shall not permit the loading of any export goods, other than baggage and mail bags, until an order has been given by the proper officer granting entry outwards to such vessel. This restriction is for vessels and not for aircraft and vehicles. **(PERMISSION OF LOADING)**

Sec.40----- : The goods can be taken on board only if they are accompanied by the following documents:
- Shipping Bill (at seaports/airports)- Bill of Export (at Land Customs Station)- Bill of Transhipment (for transhipment goods; all duly passed by the proper officer.- In case of baggage and mail bags- Permission of Customs for export officer. **(ACTUAL LOADING)**

Sec.41----- : person-in-charge of a conveyance shall, **before the departure** of the conveyance from a Customs station, deliver to PO-export manifest(V/A), or Export report (vehicle)

Sec. 42-----:The p-i-c of the conveyance which has brought any **imported goods or has loaded any export goods** shall not cause or permit the conveyance to depart from customs station until a written order to that effect has been given by the proper officer.

Custom Valuation (Determination of price of export goods) rules, 2007	Similar Import valuation rules	Particulars
R-1,2,3	R-1,2,3	Apply to export goods; definitions; AV=TV
R-4	R-4 & 5	AV=TV of identical/similar goods
R-5	R-8	Computed value
R-6	R-9	Residual method
R-7	R-11	Declaration
R-8	R-12	Rejection of declared value

Section 16-Relevant date for rate of duty & tariff valuation-

In case of goods entered for Export	Date on which PO makes order permitting clearance(i.e. entry outwards)
In case of any other goods (eg-smuggled goods)	Date Of Payment Of Duty

ROE(determined by board)-:**Proviso to S.14**-Date on which S/B or bill of export is presented u/s 50.