

# 諸外国の輸出入規制に関するデータベースの作成

## 報 告 書

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(検査第一サービスセンター)

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## 1. はじめに

アジア諸外国へ現物投資及び物品を輸出する際の輸入規制に関し、投資企業、輸出企業等から当協会に問い合わせが多く寄せられており、これら情報を総合的に閲覧できるデータベースの整備が望まれているところである。

本事業は、当協会の有する情報及び知見に基づき、海外への現物投資及び輸出を行う企業に対し、アジア諸外国の輸出入規制及び制度に関する基礎データを利用しやすい形に編集し、提供することを目的とし、以って、投資企業及び輸出企業の円滑な活動の促進、 国間貿易の促進に寄与することとする。

## 2. 調査の内容

諸外国(アジア)への現物投資、物品輸出入等の貿易業務に係る輸出入規制及び制度に関するデータを文献調査、現地調査等により収集・調査した結果を総合的に一覧できる形にデータベース化し、当協会のホームページ、ガイドブック等を通じて上記関係者の利用に供するものである。

## 3. 調査の対象

調査は以下のスケジュールにより実施する。

平成 23 年度：	タイ
平成 24 年度：	インドネシア
平成 25 年度：	インド
平成 26 年度：	ベトナム
平成 27 年度：	中国

調査の対象は、投資及び輸出の状況により変更及び追加の可能性がある、また、各国規制の改変状況を踏まえて、データベースの見直しを適時行うとともに 6 年度以降も調査を継続することとする。

平成 25 年度は、調査対象国をインドとし、インドにおける輸入規制のみならず輸出促進に関連する制度等を調査の対象とした。

## 4. 調査の方法

- ① 文献調査(インターネットを含む。)
- ② 国内関係者ヒアリング
- ③ 現地関係者ヒアリング

## 5. 調査の結果

### 5-1 輸入業者・輸出業者コード：IEC (Import Export Code)

輸入業者・輸出業者番号 (Import Export Code) のない者は、特に免除されている場合を除き、輸出入してはならない。

[IEC 免除対象]

- ・ Appendix-38B: Foreign Trade Order, 1993 (1)に規定される輸入業者及び (2)に規定される輸出業者 (一部除外有り)
- ・ 中央/地方政府の省庁
- ・ 個人使用目的の輸出入 (商取引、製造、及び農業に関連しない)
- ・ ネパール及びミャンマーとの輸出入で、インド-ミャンマー国境及び中国 (Gunji, Namgaya, Shiplila, Nathula) を経由して輸出入を行う者、但し、一度の輸出入額 CIF Rs.25,000 以下、Nathula 港の場合は Rs.100,000 以下とする。
- ・ 上記に該当するが、ITC (HS) Appendix-3, Schedule-2 に記載される特殊化学品、生物兵器、原材料、備品等の輸出に対する IEC は免除されない。

[IEC 承認申請]

Aayaat Niryaat Form 2A (ANF 2A)を用い、当該フォームに規定された下記書類とともに DGFT (Directorate General of Foreign Trade: インド商工省内の組織) - Regional Authority (地方局) に申請しなければならない。但し、IEC の発行 (認可) は、ひとつの納税者番号 (PAN) に対しひとつとなる。

- ・ 申請費用 Rs.1,000 EFT (Electric Fund Transfer)の写し
- ・ 銀行証明書 (指定書式)
- ・ 納税者番号 (Permanent Account Number: PAN) の写し
- ・ 申請者写真 2 葉 (パスポート写真サイズ)
- ・ 銀行証明書のフォトコピー
- ・ 返信用封筒 (Rs.30 切手付き)
- ・ 輸出入者の略歴 (指定書式: ANF 1)

### 5-2 輸出入制限表：ITC (HS)

Indian Trade Classification (Harmonized System) for Export & Import Items の略。インド税関コード毎の輸出入制限表で、品目分類ごとに、自由 (Free)、制限 (Restricted)、政府輸出入 (State Trading Enterprise) の分類及び条件 (Condition) が記されている。但し、ITC (HS)に基づき輸出入が制限されている品目は、認可ないしそれに関連した公示による場合に限り輸出入ができる。

### 5-3 インドの輸入関税及びその他制度に関わる税制

#### 5-3-1 インドの輸入関税

[基本関税 (BCD; Basic Custom Duty) ]

- ・ 原則として 0~10%の税率
- ・ 基本関税額 = 基本関税率 × 評価額

- ・ 評価額 = CIF 価格 + 荷揚げ費用 (CIF 価格の 1%)

[追加関税 (物品税との相殺関税 (AD: Additional Duty/CVT: Countervailing Duty)]

- ・ インド国内での物品製造に課せられる物品税との整合性をはかるために課される
- ・ 物品や原材料を輸入し、インド国内で製品を製造する場合、製造した製品にかかる物品税から、輸入時に支払った追加関税分を控除できる仕組みとなっている
- ・ 追加関税率は国内物品税と同率であり、大半の製品について 12%

[特別追加関税 (ADC: Additional Duty Customs/SAD: Special Additional Duty) ]

- ・ 国内製造品の物流・販売にかかる各税との相殺目的で課される
- ・ 評価額 + 基本関税額 + 追加関税額をベースに一律 4%
- ・ 物品や原材料を輸入し、インド国内で製品を製造する場合、製造した製品にかかる物品税から、輸入時に支払った特別追加関税分を控除できる仕組みとなっている

### 5-3-2 制度に関わる税制

[教育目的税 (Education Cess) ]

- ・ 内国法人：法人税 30% + 課徴金 5% + 教育目的税 3% = 実行税率 32.445 %
- ・ 外国法人：法人税 40% + 課徴金 2% + 教育目的税 3% = 実行税率 42.024 %
- ・ 課税対象所得が 1,000 万ルピーを下回る場合には、課徴金対象外

[付加価値税 (VAT: Value Added Tax) ]

- ・ 製造業者、販売業者のいずれにも適用
- ・ 製造及び販売における複数段階での付加価値が課税対象となる

[物品税 (Excise Duty) ]

- ・ 国内における製品の製造に課されるもので、多くの品目に一律 12% の基本物品税が適用
- ・ 物品税には、これに加えそれぞれ 3% の教育目的税が課される
- ・ 原材料・部品の購入時に支払った物品税、特定のサービスに支払ったサービス税、及び原材料・部品の輸入時に支払った特別追加関税については、最終製品の物品税から控除できる仕組みになっている

[サービス税]

- ・ 一律 12%、加えて 3% の教育目的税が課される
- ・ 以下 17 種以外のサービス取引は、一部例外を除き、全てサービス税課税の対象となる
  - ① 政府並びに政府系機関によるサービス
  - ② インド準備銀行 (RBI) が提供するサービス
  - ③ 在インド外国公館が提供するサービス
  - ④ 農業に関するサービス
  - ⑤ 貿易にかかるサービス
  - ⑥ 製造行為に含まれるサービス
  - ⑦ 広告にかかるサービス
  - ⑧ 道路・橋梁にかかるサービス
  - ⑨ 賭博にかかるサービス
  - ⑩ 娯楽サービス

- ⑪ 電気の送配電サービス
- ⑫ 幼稚園から高校までの教育にかかるサービス及び職業訓練サービス
- ⑬ 住宅の賃貸サービス
- ⑭ 金融サービス
- ⑮ 旅客サービス
- ⑯ 輸送サービス
- ⑰ 葬儀、火葬、埋葬に関するサービス

## 5-4 輸出企業への優遇措置と制度

### 5-4-1 Export Oriented Unit (EOU)

全ての生産品及びサービスを輸出することを約束することを条件に、EOU スキーム下に企業を設立できる。但し、生産を伴わない貿易企業は、これらのスキームの対象外となる。尚、EHTP (Electronics Hardware Technology Parks)、STP (Software Technology Parks)、BTP (Bio-Technology Parks)内企業に対しても EOU と同じ優遇措置が適用される。

EOU 企業は、ITC (HS)で禁止或いは制限されている品目を除き、あらゆる種類の物品及びサービスを輸出できる。

輸出促進資料の調達及び供給も、前年の FOB 輸出総額の 1.5%を上限に認められ、自己の活動に必要な資本財などすべての物品を、リース扱いを含め、関税を支払わずに DTA

(Domestic Tariff Area:国内一般関税地域)、DTA 内の保税倉庫、及びインド国内で開催される展示会から輸入或いは調達できる。また、中心施設創設のために、指定された一定の物品を、関税を支払わずに輸入/調達できる。DTA への販売は、DTA 側で輸入関税を支払うことで可能であるが、FOB 輸出総額の 50%が上限となる。

EOU 認可及び継続の条件として、プラスの NFE (Net Foreign Exchange)を獲得（輸出入収支プラス）していなければならない。NFE は生産開始から 5 年間を 1 ブロックとし、以後ブロック単位で累計的に計算していく。

EOU 企業及び EHTP/STP/BTP 内企業は、以下の権利を有する。

- ① インド国内で製造された物品に関する中央売上税：CST (Central Sales Tax)の払い戻し
- ② DTA から調達される物品に関する中央物品税（Central Excise Duty）の支払免除
- ③ 国内の石油会社或いは石油公社から調達された燃料に関する支払い済み関税について、DGFT が随時通告するレートによる払い戻し
- ④ 支払い済みサービス税に関する中央付加価値税（CENVAT Credit）控除
- ⑤ 所得税法（Income Tax Act）第 10A 及び 10B 条に基づく所得税免除
- ⑥ 輸出収益金の 12 ヶ月以内現金化
- ⑦ 自己の輸出収益を輸出者外貨貯金：EEFC (Exchange Eamers' Foreign Currency) 口座に 100%保有できる
- ⑧ 100%外国直接投資（FDI: Foreign Direct Investment）が認められる

#### 5-4-2 Special Economic Zone (SEZ)

SEZ（特別経済区）とは、輸出・雇用振興を目的に免税などの各種優遇措置を適用する「みなし外国地域」のことを指し、EOU と同様、プラスの NFE (Net Foreign Exchange) の獲得（輸出入収支プラス）が条件となる。DTA への販売は、DTA 側で輸入関税を支払うことで可能であるが、EOU とは異なり、DTA 販売に関する上限規制はない。

SEZ 内企業は、以下の権利を有する。

- ① 法人税は、製造・販売活動開始から最初の 5 年間は 100%免税、続く 5 年間は 50%免税、収益を再投資することを条件に、更に 5 年間の 50%免税が認められる
- ② 関税の 100%免税
- ③ 物品税の 100%免税（SEZ 外からの調達品についても免税）
- ④ サービス税の 100%免税
- ⑤ 州外からの調達に対する中央販売税 100%免税

#### 5-4-3 Advance Authorization Scheme

特定の輸出製品の製造に要する中間材・部品の免税輸入を許可するスキームであり、輸出業務を行う製造業者或いは製造業者と連携する貿易業者が認可の対象となり、以下に関して Advance Authorization 認可が発行される。

- ① 物理的輸出（SEZ への輸出を含む）
- ② 中間材の供給
- ③ EOU/EHTP/STP/BTP への物品供給
- ④ EPCG 認可取得者への資本財供給
- ⑤ Ministry of Finance の Department of Economic Affairs が ICB（国際競争入札）に基づき通告する基金等によって資金供給されるプロジェクトへの物品供給、機器の供給及び設置
- ⑥ 未組立/分解状態のものを含むプラント、機械、附属品、道具、金型で、商業生産段階までの機械装置等の据付目的で使用される物品
- ⑦ Ministry of Finance 通達により、関税無しで輸入することができるプロジェクト目的の物品
- ⑧ 電力プロジェクト及び製油所への物品供給
- ⑨ 国連機関が資金提供するプロジェクトへの供給
- ⑩ 競争入札を通じた原子力プロジェクトへの物品供給
- ⑪ 外航船舶/航空機に供給する SION 規定に合致した備品

また、輸出品の製造に間接的に利用（消費）される燃料、石油、エネルギー、触媒などへの適用も認められ、法令等により義務付けられている予備品の免税輸入は、Advance Authorization に基づく輸入品許可額の 10%（CIF 価格）まで認められるが、認可に基づいて輸入された中間材・部品については、原則的に譲渡することはできない。

物理的輸出の場合、SION（Standard Input Output Norm）に業種別の輸出品目リストと各輸

出品目製造のために免税枠で輸入できる中間材・部品の名称と数量が記載されているので、その枠内で中間材・部品の免税輸入が許可されることになるが、SION に規定されていない輸出品製造に関わる中間材・部品、或いは SION に規定されていない中間材・部品の免税輸入を要する場合には、認可申請者の自己宣誓書及び Norm Committee による Adhoc Norm（臨時基準）に従った最終調整に基づき認可を受けることができるが、以下については、対象外となる。

- ① ITC (HS) 15 章に分類される全ての野菜/食用油、及び 12 章に分類されるあらゆる菜種
- ② ITC (HS) 10 章に分類されるあらゆる種類の穀類
- ③ ITC (HS) 9 章及び 12 章に分類される 30%超関税が課される小粒の黒胡椒を除くあらゆるスパイス類
- ④ ITC (HS) 7 章及び 8 章に分類される 30%超関税が課されるあらゆる種類の果実及び野菜類
- ⑤ 角、蹄その他一切の動物の組織
- ⑥ 蜂蜜（香水、香料、バイオテクノロジーに関する一部を除く）

Advance Authorization 認可取得者は、宝石・宝飾品輸出企業（部門）を除き、最低 15%の VA (Value Addition)が必要となる。

$$VA = (A - B) / B \times 100$$

A: 輸出額 (FOB)

B: 免税で輸入した中間材・部品の額 (CIF)

VA（輸出義務）は、特別に明示されていない限り、認可証発行日から開始し、通常 36 ヶ月以内に履行しなければならない。輸入中間材・部品の一部或いは全部が外国輸入者（買主）から無償で供給される場合も対象となるが、VA（輸出義務）の計算については、無償輸入材の想定価格を考慮に入れる。

Advance Authorization 認可取得者は、特定の輸出製品の製造に要する中間材・部品の免税輸入以外に、以下の権利を有する。

- ① 教育目的税 (Education cess)、Anti-Dumping Duty、Safeguard Duty がある場合、その支払いを免除
- ② Back to Back Inland L/C を銀行に開設することができる
- ③ 中間材や部品を輸入ではなく国内の供給元や STE（国営貿易企業）より事前引渡指図書（Advance Release Order :ARO）を用いて調達することができる。EOU,EHTP, BTP, STP, SEZ 企業からの調達の場合は ARO を要さない。

Back to Back Inland L/C: 認可取得者が受取った信用状等を担保にして、輸出履行に必要な原材料等を国内で調達するため、国内業者（製造・生産者）を受益者にして開設する L/C



#### 5-4-4 Duty Free Import Authorization (DFIA)

Advance Authorization Scheme 同様、特定の輸出製品の製造に要する中間材・部品の免税輸入を許可するスキームであるが、製造業者の輸出入業務を代行する貿易業者も対象となる。また、Advance Authorization Scheme と異なり、輸出製品並びに輸入中間材・部品は、SION 規定品のみに限定される。また、輸出品の製造に間接的に利用（消費）される燃料、石油、エネルギー、触媒などへの適用も Advance Authorization Scheme 同様認められが、認可に基づいて輸入された中間材・部品については、原則的に譲渡することはできない。

DFIA 認可取得者は、宝石・宝飾品輸出企業（部門）を除き、最低 20% の VA (Value Addition) が必要となる。

$$VA = (A - B) / B \times 100$$

A: 輸出額 (FOB)

B: 免税で輸入した中間材・部品の額 (CIF)

VA（輸出義務）は、特別に明示されていない限り、認可証発行日から開始し、通常 36 ヶ月以内に履行しなければならない。輸入中間材・部品の一部或いは全部が外国輸入者（買主）から無償で供給される場合も対象となるが、VA（輸出義務）の計算については、無償輸入材の想定価格を考慮に入れる。

DFIA 認可取得者は、Advance Authorization 認可取得者同様、特定の輸出製品の製造に要する中間材・部品の免税輸入以外に、以下の権利を有する。

- ① 教育目的税 (Education cess)、Anti-Dumping Duty、Safeguard Duty がある場合、その支払いを免除
- ② Back to Back Inland L/C を銀行に開設することができる
- ③ 中間材や部品を輸入ではなく国内の供給元や STE（国営貿易企業）より事前引渡指図書（Advance Release Order :ARO）を用いて調達することができる。  
EOU,EHTP, BTP, STP, SEZ 企業からの調達の場合は ARO を要さない。

#### 5-4-5 Duty Drawback Scheme

2011 年 10 月 1 日に DEPB 制度（Duty Entitlement Pass Book）が廃止となり、これに替わって Duty Drawback Scheme が開始された。輸出者が輸出用製品をインド国内で製造した場合に、当該製品の原材料や部品、または生産に用いる機械を輸入した際に支払った関税及び追加関税の払い戻しを受けることができるスキームであるが、関税の払い戻しができる品目は予め定められる。関税払い戻し率は All Industry Rate と Brand Rate との 2 種類あり、All Industry Rate は毎年 2 月末にインド財務省が次年度の予算体系を発表した後、次年度の対象品目と払い戻し率が発表され、この払い戻し率が同年の 6 月から適用される。All Industry Rate には、中央付加価値税（CENVAT）規則適用有無により 2 種存在し、原材料・部品の購入時に支払った物品税が最終製品の物品税支払い額から控除できることから、

CENVAT 規則が適用される場合にはレートは低くなり、同規則が適用されない場合にはレートは高くなる。

一方、Brand Rate は、All Industry Rate が適用されていない製品、若しくは All Industry Rate が適用されていても、輸出者がその払い戻しレートが十分でないと考えている製品を対象に、輸出者からの申告を受けて財務省が決定するレートをいう。

#### **5-4-6 Export Promotion Capital Goods (EPCG) Scheme**

各輸出義務を条件に、輸出品の生産に関わる資本財の輸入関税について優遇される制度であり、以下 2 種類の制度が存在した。

##### **<Zero Duty Scheme>**

輸出品の生産に関わる資本財を輸入関税ゼロで輸入が許可される制度であり、割り引かれた輸入関税の 6 倍相当の輸出を、認可日より 6 年間で遂行することが条件となる。この制度は 2011 年 3 月 31 日までが有効期限となっていたが、2013 年 4 月 11 日から、一部条件を変えて再施行された。

##### **<Concessional 3% Duty Scheme>**

輸出品の生産に関わる資本財を 3% の輸入関税で輸入が許可される制度であり、割り引かれた輸入関税の 8 倍相当の輸出を、認可日より 8 年間で遂行することが条件であったが、2013 年 4 月 18 日に同制度は廃止となった。

従って、現在施行されている制度は Zero Duty Scheme のみであり、その制度の内容及び条件を下記する。

Incentive Scheme (指定部門技術向上への投資促進を目的とした輸出に関わる税制優遇)認可取得者は、その認可年に EPCG Scheme を利用できず、DTA に企業転換した EOU 及び SEZ 企業は、所定の手続きにより EPCG 申請を行うことができる。但し、関連企業の NOC (No Objection Certificate) が必要となる。

輸入できる資本財には、予備品（再生及び修理予備品、既存のプラント及び機械のための予備品を含む）、道具、ジグ、備品、金型及び鋳型が含まれるが、輸入する予備品等の CIF 価格は、EPCG に基づき輸入されたプラント及び機械の価格の 10%、或いは既存設備帳簿価格の 10% に制限される。また、中古資本財の EPCG に基づく輸入は許可されない。

EPCG 認可取得者は、資本財輸入完了から 6 ヶ月以内に、また、予備品等を輸入する場合には輸入日から 3 年以内に、資本財据付確認に関する中央税務当局からの証明書を RA (Regional Authority: 地方当局) に提出しなければならない。

EPCG 認可証は、Handbook Procedure V1. 4.19 項 : Port of Registry に記載された単一港について発行（輸出に関してはどの港からも行える）され、また、Chartered Engineer (Handbook Procedure Appendix 5 “List of Inspection and Certification Agencies に記載された検査機関) 発行の Nexus Certificate に基づき発行される。EPCG 認可取得者は、資本財輸入通関時にこの

Nexus Certificate を税関に提出しなければならない。

<Nexus Certificate 記載事項>

- 輸入者名 (EPCG 認可取得者)
- IEC Number (輸入者コード)
- PAN Number (納税者番号)

A-1. Name, Model Number and Technical Description of the Capital Goods to be imported

(輸入資本財の品名と型式)

A-2. Quantity required with justification thereof

(輸入資本財の数量)

A-3. Export products/Services rendered to which Capital Goods is/are related

(資本財を使用して生産される輸出品名)

A-4. End use of Capital Goods for export products and the stage where and how to be use

(資本財の使用工程と方法)

A-5. Stepwise Process / Flow Chart

(輸出品生産工程或いはフローチャート)

B: 資本財据付時の損耗 (認可者宣誓値 : Percentage) の妥当性評価

Export Obligation (EPCG 認可取得者の輸出義務)

EPCG 認可取得者は、割り引かれた輸入関税の 6 倍相当の輸出を認可日より 6 年間で遂行しなければならないが、この輸出義務を特定の期間にわたり以下の割合で履行しなければならない。

Period from the date of issue of Authorization	Minimum export obligation to be fulfilled
Block of 1 <sup>st</sup> to 4 <sup>th</sup> year	50%
Block of 5 <sup>th</sup> to 6 <sup>th</sup> year	50%

特定ブロック年における輸出義務は、直前のブロック年における余剰輸出分により相殺することができるが、平均輸出量を含めた輸出義務履行について、ブロック期間終了から 3 ヶ月以内に RA (Regional Authority: 地方当局) に通知しなければならない。

特定ブロック年期間内で輸出義務が履行されない場合、輸出義務不履行分に相当する関税減額の 2% の示談金を支払い、また、ブロック期間終了から 3 ヶ月以内に総輸出義務に対する輸出義務不履行分と同じ比率の輸入資本財に課される関税相当額を支払わなければならない。

SEZ 企業への輸出、Advance Authorization、DFIA、及び Duty Drawback に基づく輸出も輸出義務にカウントされ、また、EPCG 認可取得者は、輸出義務履行の証拠として、ANF 5B 書式を用いて提出しなければならない。

#### 5-4-7 Deemed Export

供給される物品が国外に出ず、その支払がインド通貨または外国為替のいずれかで受領される取引で、以下がみなし輸出（Deemed Export）として扱われ、Advance Authorization 及び DFIA 申請権利、供給品輸入資本財の関税及び追加関税の払い戻し、ターミナル物品税の免税或いは払い戻し等の優遇措置を受けることができる。

##### ① Advance Authorization 及び DFIA 認可取得者への物品供給

事前引渡指図書（ARO: Advance Release Order）により、DTA（Domestic Tariff Area: インド国内企業）から Advance Authorization 認可取得者及び DFIA 認可取得者にみなし輸出（Deemed Export）として物品供給が行える。また、Advance Authorization 認可取得者から Advance Authorization 認可取得者或いは DFIA 認可取得者への物品供給もみなし輸出として認められるが、供給企業の Invalidation Letter（輸出義務にカウントされない）が必須となり、DFIA 認可取得者から Advance Authorization 認可取得者或いは DFIA 認可取得者への物品供給もみなし輸出として認められるが、供給企業のうち、DFIA 認可取得者は Invalidation Letter（輸出義務にカウントされない）が必須となる。

Advance Authorization 及び DFIA 認可取得者へみなし輸出を行った企業は、優遇措置として Advance Authorization 及び DFIA 申請の権利を得、加えて、供給品輸入資本財の関税及び追加関税の払い戻しか、ターミナル物品税の免税或いは払い戻しの何れか該当する優遇措置を受けることができる。

##### ② EOU / EHTP / STP / BTP への物品供給

EOU / EHTP / STP / BTP へみなし輸出を行った企業は、Advance Authorization 及び DFIA 申請権利、供給品輸入資本財の関税及び追加関税の払い戻し、ターミナル物品税の免税或いは払い戻しの何れか該当する優遇措置を受けることができる。

##### ③ EPCG 認可取得者への資本財供給

事前引渡指図書（ARO）により、DTA 及び Advance Authorization 認可取得者から EPCG 認可取得者にみなし輸出として物品供給が行える。また、DFIA 認可取得者から EPCG 認可取得者にもみなし輸出として物品供給が行えるが、供給企業である DFIA 認可取得者は Invalidation Letter（輸出義務にカウントされない）が必須となる。

EPCG 認可取得者へみなし輸出を行った企業は、優遇措置として Advance Authorization 及び DFIA 申請の権利を得、加えて、供給品輸入資本財の関税及び追加関税の払い戻しか、ターミナル物品税の免税或いは払い戻しの何れか該当する優遇措置を受けることができる。

- ④ Ministry of Finance の Department of Economic Affair が ICB（国際競争入札）に基づき通告する基金等によって資金供給されるプロジェクトへの物品及び機器の供給及び設置
- ⑤ Ministry of Finance 通達により、関税無しで輸入することができるプロジェクト目的の物品
- ⑥ 電力プロジェクト及び製油所への物品供給
- ⑦ 競争入札を通じた原子力プロジェクトへの物品供給

DTA、Advance Authorization 認可取得者、及び DFIA 認可取得者から、上記プロジェクトにみなし輸出として物品供給が行えるが、供給企業のうち、Advance Authorization 認可取得者及び DFIA 認可取得者は Project Authority Certificate が必須となる。

上記プロジェクトへみなし輸出を行った企業は、Advance Authorization 及び DFIA 申請権利、供給品輸入資本財の関税及び追加関税の払い戻し、ターミナル物品税の免税或いは払い戻しの何れか該当する優遇措置を受けることができる。

- ⑧ 未組立/分解状態のものを含むプラント、機械、附属品、道具、金型で、商業生産段階までの機械装置等の据付目的で使用される物品で肥料工場に供給されるもの
- ⑨ 国連機関が資金提供するプロジェクトへの供給

DTA、Advance Authorization 認可取得者、及び DFIA 認可取得者から、上記プロジェクトにみなし輸出として物品供給が行えるが、供給企業のうち、Advance Authorization 認可取得者及び DFIA 認可取得者は Project Authority Certificate が必須となる。

上記プロジェクトへみなし輸出を行った企業は、Advance Authorization 及び DFIA 申請権利、供給品輸入資本財の関税及び追加関税の払い戻しの何れか該当する優遇措置を受けることができる。

## 5-5 各制度に関する申請書類

### 5-5-1 Advance Authorization Scheme

<SION 規定品の輸入>

- ① Aayaat Niryaat 4A（申請書式）
- ② Appendix 21B（申請料支払証拠書類）

<SION 規定品以外の輸入>

- ① Aayaat Niryaat 4B（申請書式）
- ② Appendix 21B（申請料支払証拠書類）
- ③ Appendix 11A（宣誓書）
- ④ Appendix 32B（Chartered Engineer Certificate for Fixation of SION: 認定検査機関証明書）

### 5-5-2 Duty Free Import Authorization (DFIA)

- ① Aayaat Niryaat 4H（申請書式）
- ② Appendix 21B（申請料支払証拠書類）

### 5-5-3 Duty Drawback Scheme

<All Industry Rate>

- ① Aayaay Niryaat 8 (申請書式)
- ② Appendix 21A (申請料支払証拠書類)

<Brand Rate>

- ① Appendix 35 (申請書式：認定検査機関による証明が必要)

### 5-5-4 Export Promotion Capital Goods (EPCG) Scheme

- ① Aayaat Niryaat 5A (申請書式)
- ② Appendix 21B (申請料支払証拠書類)
- ③ Appendix 32A (Chartered Engineer Certificate for EPCG Scheme: 認定検査機関証明書)
- ④ Appendix 26 (Certificate of Chartered Accountant Cost and Works Accountant/Company)

### 5-6 輸入中古資本財に関する規制

修理/再生された予備品を含む中古資本財の輸入は許可されるが、中古パソコン、ノート型パソコン、コピー機、エアコン、及びディーゼル発電機については、許可証がある場合のみ輸入が許可される。また、パソコン及びノート型パソコンを除く修理/再生された中古資本財の予備品の輸入は、新品に比べ少なくとも 80%以上の残存が証された Chartered Engineer Certificate (Handbook Procedure Appendix 5 “List of Inspection and Certification Agencies に記載された検査機関発行の証明書) の提出により許可される。この Chartered Engineer Certificate 記載の残存耐用、価格評価、購入価格等をインド税関は利用することができる。

<Chartered Engineer Certificate 記載事項>

- 1) Details of machinery inspected
  - (i) Description with Technical Specifications  
(機械設備の名称及び仕様)
  - (ii) Name of Manufacturer and Country  
(製造者名及び国名)
  - (iii) Serial NO./Other Identification Mark of the Machine  
(製造番号或いは他の識別)
  - (iv) Year of Manufacture  
(製造年月)
- 2) Nature of Inspection
  - (i) Whether the machinery was inspected in working condition (Y/N)  
(稼動状態での検査実施か否か)
  - (ii) Technical details of Test carried-out  
(機能試験の内容と結果)
  - (iii) National/International Standards followed for inspection  
(検査に関する国際規格)

3) Comments/Assessment of Chartered Engineer

(i) Information on major reconditioning/repair if any

(修理及び整備記録：実施年月/費用/修理及び整備の内容)

(ii) Present condition of the machinery and its expected residual life

(現状態と見込まれる残存耐用年数)

(iii) What generation of technology is involved in the machinery inspected

(機能の世代：最新機種との機能差)

(iv) Estimated CIF value of equivalent new machinery in the international market

(国際市場における CIF ベースの推定新品価格)

(v) The value of the machinery when purchase new was

(価格の妥当性評価)

国際的に認知された財産鑑定手法として Market Approach、Cost Approach、Income Approach の 3 手法が挙げられるが、その内の Cost Approach（コスト法）は、以下の情報で算定（鑑定）が可能である。

- 購入価格と購入年月
- 再調達価格
- 最新機種との機能差
- 修理/改造/増設/整備履歴（実施年月と費用）
- 残存耐用
- 物価動向（指数）

上記の内、物価指数以外は Chartered Engineer Certificate に記載されている事項であり、インド税関は、これらの事項を参考にコスト法にて算定（評価）することができる。

## 5-7 輸入鉄屑及び非鉄屑に関する規制

インド国内へ鉄屑及び非鉄屑等を輸入する場合には、危険物、有毒廃棄物、放射性物質、及び如何なる武器、弾薬、地雷、砲弾、使用/未使用に関わらず弾薬筒、或いはその他爆発性危険物が含まれてはならず、船積国における Handbook Procedure Appendix 5 “List of Inspection and Certification Agencies に記載された検査機関による検査が義務付けられており、その検査機関発行の証明書が輸入通関に必要となる。

以下の種類に属する金属廃棄物や金属屑の輸入は、上記条件を満たせば制限を受けない。

ITC (HS) CODE	Item description
72041000	Waste and scrap of cast iron
72042190	Other

ITC (HS) CODE	Item description
72042920	Of high speed steel
72042990	Other
72043000	Waste and scrap of tinned iron or steel
72044100	Turnings, shavings, chips, milling waste, saw dust, fillings, trimmings and stampings, whether or not in bundles
72044900	Other
72045000	Re-melting scrap ingots
74040010	Copper scrap
74040022	Brass scrap
75030010	Nickel scrap
76020010	Aluminum scrap
79020010	Zinc scrap
80020010	Tin scrap
81042010	Magnesium scrap

シュレッダー（破碎状の屑）については、基本的にインド国内の港すべてにおいて輸入が可能だが、シュレッダー以外（圧縮状や未固縛屑）は、輸入港が以下に限定される。

- |  |                                       |
|--|---------------------------------------|
| 1. Chennai (チェンナイ)                     | 2. Cochin (コーチン)                      |
| 3. Ennore (エノール)                       | 4. JNPT (Jawaharlal Nehru Port Trust) |
| 5. Kandla (カントラ)                       | 6. Mormugao (モルムガオ)                   |
| 7. Mumbai (ムンバイ)                       | 8. New Mangalore (ニューマンガロール)          |
| 9. Paradip (パラディプ)                     | 10. Tuticorin (チュチコリン)                |
| 11. Vishakhapatnam (ビシャカパトナム)          | 12. ICD Loni, Ghaziabad (カージヤハート)     |
| 13. Pipava (ピパバ)                       | 14. Mundra (ムントラ)                     |
| 15. Kolkata (コルカタ)                     | 16. ICD Ludhiana (ルディヤナー)             |
| 17. ICD Dadri: Greater Noida (グレートノイダ) | 18. ICD Nagpur (ナグプール)                |
| 19. ICD Jodhpur (ジョドhpur)              | 20. ICD Jaipur (ジャイプール)               |
| 21. ICD Udaipur (ウダipur)               | 22. CFS Mulund (ムラント)                 |
| 23. ICD Kanpur (カンプール)                 | 24. ICD Ahmedabad (アーマダハート)           |
| 25. ICD Pitampur (ピタンプール)              | 26. ICD Malanpur (マランプール)             |

船積前検査において以下が確認される。

- ① 船積貨物はメタル屑（スクラップ）、廃棄物、或いは不良品であり、製品でないこと。
- ② 船積貨物には如何なる種類の武器、弾薬、地雷、実弾、及びその他爆発性物質が含まれていないこと。
- ③ 船積貨物の放射線量率はバックグラウンド数値を超えていないこと。



また、船積前検査証明書には以下の事項が記載される。

- ① Details of importer  
(輸入者の名称、住所、電話番号、メールアドレス)
- ② Importer Exporter Code No. (IEC)
- ③ Type of scrap (Shredded or Un-shredded)  
(貨物形態)
- ④ Description of Metallic scrap, Quantity  
(貨物種類明細及び数量)
- ⑤ Inspection (Country, date, place, hours)  
(検査日時と場所)
- ⑥ A) Background radiation level at the place  
(検査場所のバックグラウンド放射線測定数値)  
B) Maximum radiation level on the scrap  
(貨物上の放射線測定最大測定値)

## 6. おわりに

本報告書記載の内容は、調査時点（2013 年）の規制及び制度の概要であり、今後、変更があった場合は適時改定するとともに、関係者の皆様の意見等を踏まえて内容の充実に努める所存である。また、本報告書記載の内容についての不明な点は、当協会に照会していただきたい。

	対象	輸出義務(条件)	優遇措置
EOU (Export Oriented Unit)  EHTP (Electronic Hardware Technology Park) STP (Software Technology Park) BTP (Bio-Technology Park)	全ての生産品及びサービスを輸出することを約束する企業	プラスのNFE (Net Foreign Exchange)の獲得(輸出入収支プラス) NFEは、生産開始から5年間で1ブロックとし、以後ブロック単位で累計的に計算	・インド国内で製造された物品に関する中央売上税:CST (Central Sales Tax)の払い戻し ・DTAから調達される物品に関する中央物品税:Central Excise Dutyの支払免除 ・国内の石油会社或いは石油公社から調達された燃料に関する支払い済みの関税について、DGFTが随時通告するレートによる払い戻し ・支払い済みサービス税に関する中央付加価値税(CENVAT Credit)控除 ・所得税法 (Income Tax Act.)第10A及び10B条に基づく所得税免除 ・輸出収益金が12ヶ月以内に現金化 ・自己の輸出収益を輸出者外貨貯金:EEFC (Exchange Eamers' Foreign Currency)口座に100%保有できる ・100% 外国直接投資 (FDI: Foreign Direct Investment)が認められる
SEZ (Special Economic Zone)	特別経済区(みなし外国地域)内企業	プラスのNFE (Net Foreign Exchange)の獲得(輸出入収支プラス) NFEは、生産開始から5年間で1ブロックとし、以後ブロック単位で累計的に計算	・法人税:製造・販売活動開始から最初の5年間は100%免税、続く5年間は50%免税、収益を再投資することを条件に、更に5年間の50%免税 ・関税:100%免税 ・物品税:100%免税 (SEZ外からの調達品についても免税) ・サービス税:100%免税 ・中央販売税:州外からの調達に対する中央販売税の100%免税
AAS (Advance Authorization Scheme)	輸出業務を行う製造業者或いは製造業者と連携する貿易業者  SION規定品、及びSION規定品以外の申請認可を受けた品目を免税輸入可能	最低15%のVA (Value Addition)  $VA = (A - B) / B \times 100$  A: 輸出額 (FOB) B: 免税で輸入した中間財・部品の額 (CIF)  履行期間:36ヶ月以内	・基本関税、追加関税、教育目的税 (Education cess)、Anti-Damping Duty、Safeguard Dutyがある場合、その支払いを免除
DFIA (Duty Free Import Authorization)	輸出業務を行う製造業者、及び製造業者の輸出入業務を代行する貿易業者  SION規定品に限定して免税輸入可能	最低20%のVA (Value Addition)  $VA = (A - B) / B \times 100$  A: 輸出額 (FOB) B: 免税で輸入した中間財・部品の額 (CIF)  履行期間:36ヶ月以内	
DDS (Duty Drawback Scheme)	輸出製品製造業者  輸出製品製造に必要な予め指定された原材料、部品、及び機械を輸入した企業	—	・輸出製品製造に必要な予め指定された原材料、部品、及び機械を輸入した際の関税払い戻し
EPCG (Export Promotion Capital Goods Scheme)	資本財を輸入する輸出製品製造業者	割引かれた輸入関税の6倍相当の輸出を認可日より6年間で遂行	・輸出品の生産に関わる資本財を輸入関税無しで輸入が許可される
Deemed Export	供給される物品が国外に出ず、その支払がインド通貨又は外国為替の何れかで受領される取引を行う企業	(a) Advance Authorization及びDFIA認可取得者への物品の供給 (b) EOU / EHTP / STP / BTP への物品供給 (c) EPCG認可取得者への資本財供給 (d) Ministry of FinanceのDepartment of Economic AffairsがICB (国際競争入札)に基づき通告する基金等によって資金提供されるプロジェクトへの物品及び機器の供給及び設置 (e) 未組立/分解状態のものを含むプラント、機械、附属品、道具、金型で、商業生産段階までの機械装置等の据付目的で使用される物品で肥料工場に供給されるもの (FOR10%まで) (f) Ministry of Finance通達により、関税無しで輸入することができるプロジェクト目的の物品 (g) 電力プロジェクト及び製油所への物品供給 (h) EOUによる海上コンテナの供給 (6ヶ月以内輸出が条件) (i) 国連機関が資金提供するプロジェクトへの供給	・AAS及びDFIA申請権利 ・供給品輸入資本財の関税及び追加関税払い戻し ・ターミナル物品税の免税或いは払い戻し

(j) 競争入札を通じた原子力プロジェクトへの物品供給

## **ANF 2 A**

### **Application Form for Issue / Modification in Importer Exporter Code Number (IEC)**

#### **Part A**

##### **To be filled by the Issuing Authority**

-

<b>IEC Details--</b>
i. IEC Number
ii. Date of Issue
iii. Issuing Authority

-

-

##### **To be filled by the applicants**

-

-

-

-

-

-

-

-

-

-

-

**Note: Please state 'Not Applicable' wherever the information / data is not applicable to you.**

**Fields marked \* are optional. All others are mandatory**

<b>1. Applicant Firm Details</b>
i. Name
ii. Address (Registered Office in case of Companies and Head Office in case of Others)
iii. Address of all Branches / Divisions / Units / Factories located in India & abroad (attach extra sheet if required)
iv. Telephone*
v. Email address (for correspondence with DGFT)*

-

<b>2. Details of Proprietor / Partners / Directors / Karta / Trustee of the applicant firm (attach extra sheet if required)</b>
Total Number of Partners / Directors / Karta / Trustee in the applicant firm
<b>Following information may be provided for each Proprietor / Partners / Directors / Karta / Trustee of the applicant firm</b>
i. Name
ii. Father's Name
iii. Residential Address

Un-attested  
Photograph of the  
applicant.  
Identical  
photograph should  
be used on the  
Bank Certificate.

iv. Telephone
---------------

<b>3. Nature of Concern (please tick)</b>		( √ )
i. Government Undertaking		
ii. Public Limited Company		
iii. Private Limited Company		
iv. Proprietorship		
v. Partnership		
vi. Others		

<b>4. Type of Exporter (please tick)</b>		( √ )
i. Merchant Exporter		
ii. Manufacturer Exporter		
iii. Service Provider		
iv. Others (please specify)		
v. Merchant cum Manufacturer		

<b>5. Bank Account Details</b>	
i. Name of the Bank	
ii. Address of the Bank	
iii. Type of Bank Account	
iv. Bank Account Number	
v. Year of opening Bank Account	

<b>6. PAN Details</b>	
i. PAN Number	
ii. Issuing Authority	

<b>8. Application Fee Details</b>	
Amount (Rs)—Rupees	
Demand Draft	
Date of Issue	
Name of the Bank and its Branch on which drawn	

Signature of the Applicant  
 Name  
 Designation  
 Official Address  
 Telephone  
 Residential Address  
 Email Address

Place  
 Date

## **Part B**

### **APPENDIX 18 A**

#### **FORMAT OF BANK CERTIFICATE FOR ISSUE OF IEC**

(To be issued on the official letter head of the Bank)

Ref No. ....

To

.....  
.....  
.....

(Name and address of the licensing authority)

Sir/ Madam,

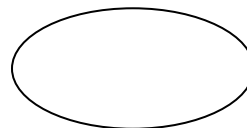
We certify that M/s..... (Name and Address of the applicant) are maintaining a Savings Bank Account / Current Account (tick whichever is applicable) No. .... with us since .....

.....  
Affix  
Passport  
Size  
Photograph of the  
applicant  
-  
-

Note: The Banker must identify and attest the photograph.

.....  
.....  
(Signature of the Banker)  
Name .....  
Designation .....

Date: .....  
Place: .....



-

-

**Part C**

**For Modification of Import Export Code Number**

IEC Number-

**1- Details of Modification**

SN	Details of Modification required	
	Existing details	Modification required
Modification -1		
Modification -2		
Modification -3		

**2. Documents to be submitted in support of the claim**

<b>a. In case of Proprietorship firms, please furnish documentary evidence regarding</b>
i. Date of Birth of individual
ii. Number of IECs held along with their details
<b>b. In case of Companies, please furnish documentary evidence regarding</b>
i. Date of incorporation
<b>c. In case of others</b>
i. Date of formation

-

-

Signature of the Applicant

Name

Designation

Official Address

Telephone

Residential Address

Email Address

Place

Date

## **PART D**

### **DECLARATION/UNDERTAKING**

1. I/We hereby declare that 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.
2. I/We fully understand that any information furnished in the application if found incorrect or false will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
3. I/We undertake to abide by the provisions of the Foreign Trade (Development and Regulation) Act, 1992, the Rules and Orders framed there under, the Foreign Trade Policy, the Handbook of Procedures and the ITC(HS) Classification of Export & Import Items.
4. 4.
  - a. I/We hereby certify that the firm/company for whom the application has been made has not been penalized under the Customs Act, Excise Act, Foreign Trade (Development & Regulation) Act 1992 and FERA/FEMA
  - b. I/We hereby certify that none of the Proprietor/ Partner(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(i) has come to the adverse notice of DGFT, (ii). is in the caution list of RBI,
  - c. /We hereby certify that 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.

<b>5-NRI interest in the firm-Kindly tick one of the following:</b>
(i) There is no non-resident interest in the firm/company and no non resident investment with or without repatriation benefits has been made in the firm/company; or
(ii) There is non-resident interest in the firm/company and non resident investment without repatriation benefits in the firm/company is held with the general/specific permission of RBI; or
(iii) There is non-resident interest in the firm/company and non-resident investment with repatriation benefits in the firm/company is held with the specific permission of RBI.
<b>In case of NRI interest/holding with repatriation benefits in the firm/company, please furnish</b>
i. RBI Approval Number
ii. RBI Approval Date

6. I/We hereby declare that I/We have not obtained nor applied for issuance of an Importer Exporter Code Number in the name of our Registered/Head Office or any of our Branch(s)/Unit(s)/Division(s) to any other Licensing Authority.
7. I hereby certify that I am authorised to verify and sign this declaration as per Paragraph 9.9 of the Policy.

Signature of the Applicant

Place

Name

Date

Designation

Official Address

Telephone

Residential Address

Email Address



## **GUIDELINES FOR APPLICANTS**

### **A-Applying for new IEC number- Kindly fill Part A, B & D of this application form**

1. One copy of the application must be submitted.
2. Each individual page of the application has to be signed by the applicant.
3. **Application must be accompanied by documents as per details given below:**

- I) Demand Draft of Rs.1000 evidencing payment of application fee in favor of the concerned regional office of DGFT. Money can also be paid through Electronic Fund Transfer (EFT).
- II) Certificate from the Banker of the applicant firm in the specified format
- III) Self certified copy of Permanent Account Number (PAN) issued by Income Tax Authorities.
- IV) Two copies of passport size photographs of the applicant
- V) Photograph on the banker's certificate should be attested by the banker of the applicant.
- VI) Self addressed envelope and stamp of Rs.30.
- VII) These documents may be kept secured in a file cover.

In case of applicants for importer exporter Code Number who are ordinarily residents of Sikkim, trade tax / sales tax registration number issued by the State Government of Sikkim may also be accepted as a substitute to Permanent Account Number (PAN) issued by Income Tax authorities.

The above documents may be sent by post or hand delivered at the concerned regional DGFT office.

### **B-Applying for modification of existing IEC number- Kindly fill Part A, C & D of this application form**

1. Only one copy of the application should be submitted.
2. Each individual page of the application has to be signed by the applicant.
3. Application must be accompanied by documents as per details given below:

#### **A-Documentary Proof :**

- a. In case of Proprietorship firms, please furnish
  - i. Date of Birth of individual
  - ii. Number of IECs held along with their details
- b. In case of Companies, please furnish  
Date of incorporation
- c. In case of others  
Date of formation

B- Demand Draft details evidencing payment of application fee in terms of Appendix 21B. (No fee is payable for modification/amendment if such application is made in 60 days. Otherwise, a fee of Rs.200 may be paid in form of demand draft. No fee is required for inclusion of PAN no. in the old IEC.

4. Original copy of existing IEC.

# **ANF 1**

## **PROFILE**

**Note: Please state 'Not Applicable' wherever the information/data is not applicable to you.**

<b>1. IEC Details</b>
i. IEC Number
ii. Date of Issue
iii. Issuing Authority

<b>2. Applicant Firm Details</b>
i. Name
ii. Address (Registered Office in case of Companies and Head Office in case of Others)
iii. Address of all Branches/Divisions/Units/Factories located in India & abroad (attach extra sheet if required)
iv. Telephone
v. Email address (for correspondence with DGFT)

<b>3. Details of Proprietor/Partners/Directors/Karta/Trustee of the applicant firm (attach extra sheet if required)</b>
i. Name
ii. Father's Name
iii. Residential Address
iv. Telephone

<b>4. Nature of Concern (please tick)</b>	( √ )
i. Government Undertaking	
ii. Public Limited Company	
iii. Private Limited Company	
iv. Proprietorship	
v. Partnership	
vi. Others	

<b>5. Type of Exporter (please tick)</b>	( √ )
i. Merchant Exporter	
ii. Manufacturer Exporter	
iii. Service Provider	
iv. Others (please specify)	
v. Merchant cum Manufacturer	

<b>6. Industrial Registration Details</b>
i. SSI/IEM/LOI or IL Registration Number
ii. Date of Issue
iii. Issuing Authority
iv. Products for which registered

<b>7. Service Tax Registration Details (in case of Service providers)</b>
i. Service Tax Registration Number
ii. Issuing Authority
iii. Services for which registered

<b>8. RCMC Details</b>
i. RCMC Number
ii. Date of Issue
iii. Issuing Authority
iv. Valid upto
v. Products for which registered

<b>9. Status House Details</b>
i. One/Two/Three/Four/Five Star
ii. Certificate Number
iii. Date of Issue
iv. Issuing Authority
v. Valid Upto

<b>10. PAN Details</b>
i. PAN Number
iii. Issuing Authority

<b>11. Excise Details</b>
i. Excise Registration Number
ii. Issuing Authority

<b>12. VAT Details</b>
i. VAT Registration Number
ii. Issuing Authority

**13. Turnover Details for the preceding three licensing years**

FY	Annual Domestic Turnover (Rs Lakhs)	Annual Export Turnover (Rs Lakhs)

### **DECLARATION / UNDERTAKING**

1. I / We hereby declare that 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.
2. I / We fully understand that any information furnished in the application if found incorrect or false will render me / us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
3. I / We undertake to abide by the provisions of the FT (D & R) Act, 1992, the Rules and Orders framed there under, FTP, HBP v 1 and HBP v2 and ITC (HS).
- 4
  - a. I / We hereby certify that the firm / company for whom the application has been made has not been penalized under Customs Act, Excise Act, FT (D & R) Act 1992 and FERA / FEMA.
  - b. I / We hereby certify that none of the Proprietor / Partner(s) / Director(s) / Karta / Trustee of 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 to adverse notice of DGFT.
  - c. I / We hereby certify that the Proprietor / Partner(s) / Director(s) / Karta / Trustee, as the case may be, of the firm/company is / are not associated as Proprietor / Partner(s) / Director(s) / Karta / Trustee in any other firm / company which is in the caution list of RBI.
  - d. I / We hereby certify that 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.
5. I / We hereby declare that I / We have not obtained nor applied for such benefits (including issuance of an Importer Exporter Code Number) in the name of our Registered / Head Office or any of our Branch(s) / Unit(s) / Division(s) to any other Regional Authority.
- 5A. I / We hereby declare that I/we have perused the list of SCOMET items as contained in the Appendix 3 to the Schedule 2 of the ITC (HS) and that the item(s) exported / proposed to be exported does not fall within this list and that I / We agree to abide by the provisions of FTP for export of SCOMET items contained in the FTP, Schedule 2 of ITC (HS) and the HBP v1, irrespective of the scheme under which the item is exported / proposed to be exported.
6. I / We solemnly declare that I / We have applied for / obtained a RCMC to the EPC which pertains to our main line of business. In case we have applied to any other council, the application has been made within the purview of the provisions of Para 2.67 and Para 2.67.1 of the HBP v1.
7. I hereby certify that I am authorised to verify and sign this declaration as per Paragraph 9.9 of the Policy.

Signature of the Applicant

Place

Name

Date

Designation

Official Address

Telephone

Residential Address

Email Address

## ANF 5B

### Statement of Export for Redemption of EPCG Authorisation

1. IEC Number:
----------------

2. Applicant Details
i. Name
ii. Address

2A. EPCG authorization Details:
(1a) EPCG Authorization No.
(1b) Date of Issue :
(1c) EPCG File No.
(2) Export obligation period (EOP):
(a) Original date
(b) Extended EOP Date:
(c) Actual EO Completion Date:
(3) Capital Good (CG) particulars:
(a) Date of Import of CG:
(b) Date of Installation of CG
(c) Installation Certificate No. & Date
- Issuing Authority:
(4) Export Product Details:
(a) Same product Name
(b) Similar Product Name
(c) Alternate Product Name

2B. Export obligation (EO) Imposed			
	EO over complete EOP	In Indian Rupees	In US\$
(a)	Average EO		
(b)	Specific EO (on CIF / Duty saved amount)		
	Total EO (a+b)		

#### 3. EPCG Authorisations already obtained till date.

S. No	EPCG Authorisation No and Date	Products to be exported/services to be rendered	RA which issued Authorisation	CIF Value / Duty saved (Rs)	Expiry Date of E.O. Period	Redemption Date / Remarks
1	2	3	4	5	6	7
(i)	Redeemed cases during the last 4 years (year-wise)					
	Total:					
(ii)	Not redeemed cases					
	Total:					

3 (Contd.)							
Sl. No.	EPCG Authorization Details & Date	Average EO (Over complete EOP)		Separate EO on CIF / Duty Saving (Over complete EOP)		Total EO	
		Fixed	Fulfilled	Fixed	Fulfilled	Fixed	Fulfilled
1	2 (as in 3)	8	9	10	11	12 = 8+10	13 = 9+11
(i)	Redeemed EPCG Authorization						
	Total (i)						
(ii)	Non-Redeemed EPCG Authorization						
	Total (ii)						
	Grand Total (i + ii)						

**4A. Details of physical exports / Deemed exports made / services rendered (For same product)**

Sl. No.	Shipping Bill / Voucher / Invoice / CT 3 / ARE 3 / Lorry / Railway Receipt +		FOB / FOR Value (in FFE/) ++					
	No.	Date	Direct exports	Deemed Exports	Third Party exports	By Group Company	Other R&D services / Royalty	Total
1	2	3	4	5	6	7	8	9

**4B. Details of physical exports / Deemed exports made / services rendered (For Similar product)**

Sl. No.	Shipping Bill / Voucher / Invoice / CT 3 / ARE 3 / Lorry / Railway Receipt +		FOB / FOR Value (in FFE/) ++					
	No.	Date	Direct exports	Deemed Exports	Third Party exports	By Group Company	Other R&D services / Royalty	Total
1	2	3	4	5	6	7	8	9

**4C. Details of physical exports / Deemed exports made / services rendered (For Alternate product)**

Sl. No.	Shipping Bill / Voucher / Invoice / CT 3 / ARE 3 / Lorry Receipt / Railway Receipt +		FOB / FOR Value (in FFE/)					
	No.	Date	Direct exports	Deemed Exports	Third Party exports	By Group Company	Other R&D services / Royalty	Total
1	2	3	4	5	6	7	8	9

**4D. Total Exports = (4A + 4B + 4C)**

Sl. No.	Shipping Bill / Voucher / Invoice / CT 3 / ARE 3 / Lorry / Railway Receipt +		FOB / FOR Value (in FFE/)					
	No.	Date	Direct exports	Deemed Exports	Third Party exports	By Group Company	Other R&D services / Royalty	Total
1	2	3	4	5	6	7	8	9

+ not to be filled in by hotel industry

++ Only Exports/ Supplies made/ capable of being made/ services rendered out of capital goods imported under the Authorisation for discharge of export obligation imposed on the Authorisation and export proceeds realized to be included

**5. Of above Export value, indicate breakup as under:****5A. Towards Average EO of earlier licences.**

Sl. No.	EPCG Authorisation No. & Date	Shipping Bill		Amount		Remarks
		No.	Date	In INR	In US\$	
1	2	3	4	5	6	7

**5B. Towards Specific EO (CIF / Duty Saved Basis) of earlier licences.**

Sl. No.	EPCG Authorisation No. & Date	Shipping Bill		Amount		Remarks
		No.	Date	In INR	In US\$	
1	2	3	4	5	6	7

**5C. Towards Total EO of earlier licences.**

Sl. No.	EPCG Authorisation No. & Date	Shipping Bill		Amount		Remarks
		No.	Date	In INR	In US\$	
1	2	3	4	5	6	7

**5D. Towards average EO of Authorization for which this Redemption is sought**

Sl. No.	Shipping Bill / Voucher / Invoice / CT 3 / ARE 3 / Lorry / Railway Receipt +		FOB / FOR Value (in FFE/) ++					
	No.	Date	Direct exports	Deemed Exports	Third Party exports	By Group Company	Other R&D services / Royalty	Total
1	2	3	4	5	6	7	8	9

**5E. Towards specific EO of Authorization for which this redemption is sought:**

Sl. No.	Shipping Bill / Voucher / Invoice / CT 3 / ARE 3 / Lorry / Railway Receipt +		FOB / FOR Value (in FFE/) ++					
	No.	Date	Direct exports	Deemed Exports	Third Party exports	By Group Company	Other R&D services / Royalty	Total
1	2	3	4	5	6	7	8	9

**5F. Total EO of EPCG Authorization, sought for redemption:**

Sl. No.	Shipping Bill / Voucher / Invoice / CT 3 / ARE 3 / Lorry / Railway Receipt +		FOB / FOR Value (in FFE/) ++					
	No.	Date	Direct exports	Deemed Exports	Third Party exports	By Group Company	Other R&D services / Royalty	Total
1	2	3	4	5	6	7	8	9

**NB:- Yearwise & Blockwise details may be grouped separately and then added.****DECLARATION/UNDERTAKING**

1. I/We hereby declare that 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 and if found incorrect or false will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
2. I/ We hereby declare that I/we have perused the list of SCOMET items as contained in the Appendix 3 to the Schedule 2 of the ITC (HS) Classifications of Export-Import Items, 2004-09 and that the item(s) exported / proposed to be exported does not fall within this list and that I/ We agree to abide by the provisions of the Policy for export of SCOMET items contained in the Foreign Trade Policy, Schedule 2 of ITC (HS) and the Handbook of Procedures (Vol.1), irrespective of the scheme under which the item is exported / proposed to be exported (the underlined portion will be deleted in case an application for export license for SCOMET item is being filed).
3. I hereby certify that I am authorised to verify and sign this declaration as per Paragraph 9.9 of the Policy.

Signature of the Applicant

Name  
Designation  
Official Address  
Telephone  
Residential Address  
Email Address

Place

Date



4. This is certified that all physical exports made as shown in item No.4 above are in freely convertible currency and payment of the same has been realized.

Signature with the seal of the bank  
Bank Code No.

Date:

Note: 1. The consolidated statement may be submitted only at the time of seeking redemption of BG/LUT and the statement should be complete in all respects including the information in Sl. 3, 4 and 5 above duly certified by Chartered Accountant as well as by the Bank.

#### **GUIDELINES FOR APPLICANTS**

1. Two copies of the application must be submitted unless otherwise mentioned.
2. Each individual page of the application has to be signed by the applicant.
3. Application must be accompanied by documents as per details given below:
4. **Statement of Export/**
  1. **a.** For Physical Exports:
    1. Consolidated statement of exports made or individual statements (bank/authorized dealer wise) duly certified by a Chartered Accountant (as per Appendix 26A) and bank evidencing exports and realisation in freely convertible. However, in case of exports made under an irrevocable letter of credit or a bill of exchange is unconditionally Avalised/ Co- Accepted/Guaranteed by a bank and the same is confirmed by the exporters bank, realization of export proceeds would not be insisted upon provided the final receipts are in free foreign exchange and a confirmation is given by the Bank in this regard.
  - b.** For Deemed Exports:
    1. Copy of ARO/Back to Back Inland letter of Credit or Advance Authorisation for Intermediate Supplies or Supply invoices or CT 3 / ARE 3 duly certified by the Bond Office of EOU concerned showing that supplies have been received.
    2. Evidence of having received the payment through normal banking channel in the form given in Appendix 22B or a self certified copy of payment certificate issued by the Project Authority concerned in the form given in Appendix-22C.
  - c.** For Services rendered:
    1. Consolidated statement or individual statements (bank/authorised dealer wise) of services rendered as given in sub section XV duly certified by a Chartered Accountant (As per Appendix 26A) and bank/authorized dealer evidencing foreign exchange earning received through normal banking channel.
    2. Copy of Installation Certificate of CG.
    3. Customs purpose copy of EPCG Authorisation
    4. At the time of Redemption, the Authorisation holder shall also submit certificate from the Independent Chartered Engineer confirming the use of spares so imported under the Scheme in the installed capital goods on the basis of stock & consumption register maintained by Authorisation holder.

## **ANF 4A**

### **For Advance Authorisation (Including Advance authorisation for Annual Requirement) / Advance Release Order (ARO)/ Invalidation letter**

[Please see guidelines (given at the end) before filling the application].

<b>1. IEC Number</b>
----------------------

<b>2. Applicant Details</b>
i. Name
ii. Address

<b>3. RCMC Details</b>
i. RCMC Number
ii. Date of Issue
iii. Issuing Authority
iv. valid upto
Products for which registered

<b>4. Type of Exporter (please tick)</b>	( √ )
i. Merchant Exporter	
ii. Manufacturer Exporter	
iii. Service Provider	
iv. Others (please specify)	
v. Merchant cum Manufacturer	

<b>5. Industrial Registration Details</b>
i. SSI / IEM / LOI or IL Registration Number
ii. Date of Issue
iii. Issuing Authority
iv. Products for which registered

<b>6. Excise Details (For those registered with Central Excise Authority)</b>
i. Excise Registration Number
ii. Issuing Authority

<b>7. Status House Details:</b>
i. EH / SEH / TH / STH / PTH
ii. Certificate Number
iii. Date of Issue
iv. Issuing Authority
v. Valid Upto

<b>8. Application Fee Details</b>
i. Amount (Rs)
ii Demand Draft / Bank Receipt / Electronic Fund Transfer No

lii Date of Issue
iv Name of the Bank on which drawn
v Bank Branch on which drawn

<b>9. Total CIF value of Imports applied for</b>
i. In Rupees
ii. In currency of imports
iii. In US \$

<b>10. Total FOB / FOR value of Exports to be made, including commission</b>
i. In Rupees
ii. In currency of exports
iii. In US \$

**11. Value Addition (in %):**

**12. Port of Registration as per paragraph 4.19 of HBP v1 (for the purpose of imports):**

**13.**

i. Application made for Export Product Group:

ii. Application made under which Serial No. of SION:

OR

Application made under Para 4.7 of HBP v1: Yes / No

If reply is "Yes", whether Adhoc Norms fixed: Yes / No

iii. Application made under Para 4A.25 of HBP v1 (for G&J sector).

**14. Details of items to be exported / supplied under the Authorisation**

S No	Item Description	Item Technical Characteristics / Quality etc.	ITC (HS) Code	Quantity	Unit of Measurement	FOB / FOR Value (in Rs)	FOB / FOR value (in freely convertible currency)

**15. Details of items sought to be imported duty free under the Authorisation**

S No	Item Description	Item Technical Characteristics/Quality etc.	ITC(HS) Code	Quantity in metric units	CIF Value (in Rs)	CIF value (in freely convertible currency)	Total exemption from Customs duty

**16. Details of other materials to be used in the export product and sought to be imported / procured from sources other than the Authorisation on which drawback benefits is to be availed (not to be filled if Drawback benefits are not being claimed)**

S No	Imported Item			Indigenously Procured Item		
	Name, Technical Characteristics/Quality etc	Quantity in metric units	CIF Value	Name, Technical Characteristics/Quality etc	Quantity in metric units	Value

**17. Details of Outstanding Export Obligation against Advance Authorisation (s) including Advance Authorisation for Annual Requirements issued already**

S No	Authorisation No	Authorisation Date	CIF Value (Rs)	FOB Value (Rs)	%age of EO fulfilled		Expiry Date of EO period
					Qty wise	Value wise	

**18. Details of exports / deemed supplies (including Intermediate supplies) made in the preceding 3 licensing years**

Licensing Year	FOB Value of exports (in Rs Crore)	FOR Value of deemed supplies (in Rs Crore)	Total Export Performance (in Rs Crore)

**19. Applicable in case of applications made for Advance Authorisation for Annual requirements (AAL)**

i. Entitlement of AAL (Rs)
ii. CIF Value of AAL already obtained (Rs) during the licensing year

**20. In case of exports made under Deemed Exports category (except for supplies to Advance Authorisation / EOU / EHTP / STP / EPCG or intermediate supplies), please furnish**

i. Name of the Project Authority
ii. Address of the Project Authority
iii. Supply Order No
iv. Delivery period of Supply
v. Credit under which project is financed
vi. Method by which order is procured (ICB etc.)

**21. In case of request for issuance of ARO / Invalidation letter, please furnish**

i. Advance Authorisation No
ii. Date of Issue of Advance Authorisation
iii. Name (s) of the Indigenous producer from where items are to be procured
iv. Address (s) of the Indigenous producer from where items are to be procured
v. Regional Authority of the Indigenous producer
vi. Items to be supplied by the Indigenous producer
a. Description of individual items
b. Quantity of individual items to be procured
c. Value of individual items to be procured

**22. Address of the factory / premises where the items to be imported are proposed to be used**

**23. Address of the jurisdictional Central Excise Authority under whose jurisdiction the factory / premises falls**

**24. In case the items to be imported are to be used by the supporting manufacturer, please furnish**

i. Name of the supporting manufacturer
ii. Address of the supporting manufacturer
iii. SSI / LOI / IL regn. no. and date of Supporting Manufacturer
iv. Products endorsed on SSI/IL/IEM

### **DECLARATION / UNDERTAKING**

1. I/We hereby declare that 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 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 FT(D&R) Act, the Rules and Orders framed there under, the FTP, HBP v1, HBP v2 and the ITC(HS) Classification of Export & Import Items.
3. I / We hereby certify that none of the Proprietor/ Partner(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 to the adverse notice of DGFT.
4. I/We hereby certify that the Proprietor/Partner(s)/Director(s)/Karta/Trustee, as the case may be, of the firm/company is/are not associated as Proprietor/Partner(s)/Director(s)/Karta/Trustee in any other firm/company which is in the caution list of RBI.
5. I/ We hereby declare that I/we have perused the list of SCOMET items as contained in the Appendix 3 to the Schedule 2 of the ITC (HS) Classifications of Export-Import Items, 2004-09 and that the item(s) exported / proposed to be exported does not fall within this list and that I/ We agree to abide by the provisions of the Policy for export of SCOMET items contained in the Foreign Trade Policy, Schedule 2 of ITC (HS) and the HBP v1, irrespective of the scheme under which the item is exported / proposed to be exported (the underlined portion will be deleted in case an application for export license for SCOMET item is being filed).
6. (Applicable in case of Advance Authorisation applications under paragraph 4.7 of HBP v1only)
  - a. I/We hereby declare that I / We shall abide by the final fixation of norms by the Norms Committee (NC) and shall pay in cash to the Government Customs duty together with interest (as notified) reckoned from the date of imports till the date of deposit on the inputs imported in excess of the norms fixed by NC.
  - b. I / We hereby declare that no export proceeds are outstanding beyond the prescribed period as laid down by RBI or such extended period for which RBI permission has been obtained.
7. I hereby certify that I am authorised to verify and sign this declaration as per Paragraph 9.9 of the FTP.

Signature of the Applicant

Place

Name

Date

Designation

Official Address

Telephone

Residential Address

Email Address

## **GUIDELINES FOR APPLICANTS**

**( Please see paragraphs 4.4, 4.13, 4.14, 4.24A and 4A.25 of HBP v1 relevant to the Scheme under which the application is being filed )**

1. Two copies of the application must be submitted unless otherwise mentioned.
2. Each individual page of the application has to be signed by the applicant.
3. RCMC details need not be given if the same have already been updated in the IEC.
4. In case of request for ARO / Invalidation letter, applicant may furnish information in respect of SI No. 1, 2 & 20 of the application only.

### **For Advance Authorisation**

1. Bank Receipt (in duplicate) / Demand Draft / EFT details evidencing payment of application fee in terms of Appendix 21B.
2. Additional documents required:
  1. In case of issue of Advance Authorisation for Annual Requirements:
    - a. Statement of exports made in the preceding licensing year duly certified by a Chartered Accountant / Cost and Works Accountant in the format given in Appendix 26.
    - b. Self certified copy of the manufacturing licence of the applicant firm or his supporting manufacturer.
  2. Invalidation letter(s) in case of supplies to an advance Authorisation holder. However, in case of switch over from physical exports / deemed exports to intermediate supplies, such invalidation letters can also be furnished at the time of redemption of advance authorisation.
  3. In case of Deemed Export:  
Project Authority certificate in case of supplies other than (ii) above and to EOU / EHTP / STP / BTP units;
3. In cases where import of fuel has been sought for under Advance Authorisation / Advance Authorisation for Annual Requirements (excluding Advance Authorisation applications for ad-hoc norms and those under Para 4.7 of HBP v1)
  - a. Self certified copy of the permission issued to the manufacturer exporter by the competent authority (concerned State Electricity Board or Power Corporation or Regulatory Commission of the State) under Section 44 of the Electricity (Supply) Act, 1948 for the installation of captive power plant based on the specified fuel unless the permission is specifically waived by the State Electricity Board; and
  - b. Self certified copy of the letter intimating the date of commissioning of the captive power plant from the concerned authority which issued the permission letter is to be submitted.

**Note:** Import of only such fuel(s) shall be allowed which have / has been specified in the said permission.
4. Additional documents required in case of issue of Advance Authorisation under Para 4.7 of Handbook
  - a. Information as per Appendix-11A,
  - b. Technical Details of the export product as per the details given in Appendix 33.
  - c. Chartered Engineer certificate certifying the import requirements of raw materials in the format given in Appendix 32B.
  - d. Production and Consumption data of the manufacturer / supporting manufacturer of the preceding three licensing years, duly certified by the Chartered accountant / Cost & Works Accountant / Jurisdictional Excise Authority.
5. Please state 'Not Applicable' wherever the information / data is not applicable to you.

## **ANF 4B**

### **For Fixation / Modification of Standard Input Output Norms (SION)**

[ Please see guidelines (given at the end) before filling the application ]

<b>1. IEC Number</b>
----------------------

<b>2. Applicant Details</b>
i. Name
ii. Address

<b>3. RCMC Details</b>
i. RCMC Number
ii. Date of Issue
iii. Issuing Authority
iv. valid upto
Products for which registered

<b>4. Type of Exporter (please tick)</b>	( √ )
i. Merchant Exporter	
ii. Manufacturer Exporter	
iii. Service Provider	
iv. Others (please specify)	
v. Merchant cum Manufacturer	

<b>5. Industrial Registration Details</b>
i. SSI/IEM/LOI or IL Registration Number
ii. Date of Issue
iii. Issuing Authority
iv. Products for which registered

<b>6. Excise Details (For those registered with Central Excise Authority)</b>
i. Excise Registration Number
ii. Issuing Authority

<b>7. Application Fee Details</b>
Amount (Rs)
Demand Draft / Bank Receipt / Electronic Fund Transfer No
Date of Issue
Name of the Bank on which drawn
Bank Branch on which drawn

<b>8. Total CIF value of Imports applied for</b>
i. In Rupees
ii. In currency of imports
iii. In US \$

<b>9. Export Product Details</b>
i. Description of Export Product
ii. Export Product Group

**10. Details of Items required for manufacture of One Unit of Export Product**

**A. Imported Inputs**

S No	Required import item			Quantity required per unit of export product	Purpose of requirement *	Wastage Claimed (%age) on net content basis	Recoverable wastage / by product		
	Name	Technical Characteristics	ITC(HS) Code				Name	Qty	Value (Rs)

**B. Indigenous Inputs**

S No	Required indigenous item			Quantity required per unit of export product	Purpose of requirement *	Wastage Claimed (%age) on net content basis	Recoverable wastage / by product		
	Name	Technical Characteristics	ITC(HS) Code				Name	Qty	Value (Rs)

(\* - Purpose of requirement should be indicated against each item i.e. whether the item is required as a raw material / components / solvents / catalyst / packing material etc)

**11. Production and Consumption data of the manufacturer/supporting manufacturer for preceding three licensing years**

Year	Total Production of the export product	Quantity of different items consumed	Quantity consumed/unit production

**12. Details of earlier advance Authorisations obtained (if any) for the export product in the preceding two licensing years**

S No	Authorisation Details			Quantity of different items consumed	Quantity consumed/unit production
	Authorisation No	Authorisation Date	Issuing authority		

**13. In case the application is made for modification in existing SION, please furnish**



i. Existing SION Number
ii. Nature of Modification required
iii. Details of Modification required (attach details)

### **DECLARATION / UNDERTAKING**

1. I/We hereby declare that 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 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 FT(D&R) Act, the Rules and Orders framed there under, the FTP, HBP v1, HBP v2 and the ITC(HS) Classification of Export & Import Items.
3. I / We hereby certify that none of the Proprietor/ Partner(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 to the adverse notice of DGFT.
4. I/We hereby certify that the Proprietor/Partner(s)/Director(s)/Karta/Trustee, as the case may be, of the firm/company is/are not associated as Proprietor/Partner(s)/Director(s)/Karta/Trustee in any other firm/company which is in the caution list of RBI.
5. I/ We hereby declare that I/we have perused the list of SCOMET items as contained in the Appendix 3 to the Schedule 2 of the ITC (HS) Classifications of Export-Import Items, 2004-09 and that the item(s) exported / proposed to be exported does not fall within this list and that I/ We agree to abide by the provisions of the Policy for export of SCOMET items contained in the Foreign Trade Policy, Schedule 2 of ITC (HS) and the HBP v1, irrespective of the scheme under which the item is exported / proposed to be exported (the underlined portion will be deleted in case an application for export license for SCOMET item is being filed).
6. (Applicable in case of Advance Authorisation applications under paragraph 4.7 of HBP v1only)
  - a. I/We hereby declare that I / We shall abide by the final fixation of norms by the Norms Committee (NC) and shall pay in cash to the Government Customs duty together with interest (as notified) reckoned from the date of imports till the date of deposit on the inputs imported in excess of the norms fixed by NC.
  - b. I / We hereby declare that no export proceeds are outstanding beyond the prescribed period as laid down by RBI or such extended period for which RBI permission has been obtained.
7. I hereby certify that I am authorised to verify and sign this declaration as per Paragraph 9.9 of the FTP.

Signature of the Applicant

Place

Name

Date

Designation

Official Address

Telephone

Residential Address

Email Address

### **GUIDELINES FOR APPLICANTS**

**[ PI see paragraph 4.9 of HBP v1 ]**

1. Two copies of the application must be submitted unless otherwise mentioned.
2. Each individual page of the application has to be signed by the applicant.
3. RCMC details need not be given if the same have already been updated in the IEC.
4. Application must be accompanied by documents as per details given below:

#### **For Fixation / Modification of Standard Input Output Norms (SION)**

1. Technical Details of the export product as per the details given in Appendix 33.
2. Chartered Engineer certificate certifying the import requirements of raw materials in the format given in Appendix 32B.
3. Production and Consumption data of the manufacturer/supporting manufacturer of the preceding three licensing years as given in serial no 3 of sub section XII, duly certified by the Chartered accountant/ Cost & Works Accountant/ Jurisdictional Excise Authority.

## **APPENDIX 32 B**

### **FORMAT OF CHARTERED ENGINEER CERTIFICATE FOR FIXATION OF SION**

(To be furnished on the letterhead of the Chartered Engineer)

I have examined the applicant company's import requirements of raw materials etc. with regard to their technical description/ specification and the quantity against each item of import as given in 'Aaayat Niryaat Form' and having due regard to proper technical norms of consumption and after technical scrutiny of relevant designs and drawings of the export product, I hereby certify that they are correct in all respects and are actually required for the execution of the export item for which the application is made.

Signature & Seal of Chartered Engineer

Place

Date

Registration Number

Official Address

Official Telephone

Residential Address

Name & Address of the Institution with which registered

## **ANF 4 H**

### **Duty Free Import Authorisation (DFIA) Application**

**[Please see guidelines (given at the end) before filling the application]**

<b>Application for:</b>	<b>(please tick)</b>
i. Pre-Export DFIA ( <b>Form I</b> )	( <input checked="" type="checkbox"/> )
ii. Post Export DFIA ( <b>Form I</b> )	
iii. Redemption / Transferability ( <b>Form II</b> )	

## **FORM I**

<b>1. IEC Number</b>
----------------------

<b>2. Applicant Details</b>
i. Name
ii. Address

<b>3. RCMC Details</b>
i. RCMC Number
ii. Date of Issue
iii. Issuing Authority
iv. valid upto
v. Products for which registered

<b>4. Type of Exporter (please tick)</b>	<b>( <input checked="" type="checkbox"/> )</b>
i. Merchant Exporter	
ii. Manufacturer Exporter	
iii. Service Provider	
iv. Others (please specify)	
v. Merchant cum Manufacturer	

<b>5. Industrial Registration Details</b>
i. SSI / IEM / LOI or IL Registration Number
ii. Date of Issue
iii. Issuing Authority
iv. Products for which registered

<b>6. Excise Details ( For those registered with Central Excise Authority )</b>
i. Excise Registration Number
ii. Issuing Authority

<b>7. Status House Details:</b>
i. EH / SEH / TH / STH / PTH / Others
ii. Certificate Number
iii. Date of Issue
iv. Issuing Authority
v. Valid Upto

<b>8. Application Fee Details</b>
Amount (Rs)
Demand Draft / Bank Receipt / Electronic Fund Transfer No
Date of Issue
Name of the Bank on which drawn
Bank Branch on which drawn

<b>9. Total CIF value of Imports applied for</b>
i. In Rupees
ii. In currency of imports
iii. In US \$

<b>10. Total FOB/FOR value of Exports to be made, including commission</b>
i. In Rupees
ii. In currency of exports
iii. In US \$

<b>11. Value Addition (in %):</b>
-----------------------------------

<b>12. Port of Registration ( for the purpose of imports ):</b>
---

<b>13.</b>
i. Application made for Export Product Group:
ii. Application made under which Serial No. of SION:

14. Details of items to be exported/supplied under the Authorisation								
S No	Item Description	Item Technical Characteristics/Quality etc.	ITC(HS) Code	Quantity	Unit of Measurement	FOR /FOB Value (in Rs)	FOR/FOB value (in convertible currency)	
							Value	Currency Code

15. Details of items sought to be imported duty free under the Authorisation									
S No	Item Description	Item Technical Characteristics/ Quality etc.	ITC(HS) Code	Quantity	Unit of Measurement	CIF Value (in Rs)	CIF value (in freely convertible currency)		Total exemption from Customs duty
							Value	Currency Code	

<b>16. Details of other materials to be used in the export product and sought to be imported/procured from sources other than the <u>Authorisation on which drawback benefits is to be availed (not to be filled if Drawback benefits are not being claimed)</u></b>						
S No	Imported Item			Indigenously Procured Item		
	Name, Technical Characteristics/Quality etc	Quantity in metric units	CIF Value	Name, Technical Characteristics/Quality etc	Quantity in metric units	Value

<b>17. Details of Outstanding Export Obligation against DFIA, Advance Authorisation(s) including Advance Authorisation for Annual Requirements issued already</b>							
S No	Authorisation No	Authorisation Date	CIF Value (Rs)	FOB Value (Rs)	%age of EO fulfilled		Expiry Date of EO period
					Qty wise	Value wise	

<b>18. Details of exports / deemed supplies made in the preceding 3 licensing years:</b>			
Licensing Year	FOB Value of exports (in Rs Crore)	FOR Value of deemed supplies (in Rs Crore)	Total Export Performance (in Rs Crore)

<b>19. In case of exports made under Deemed Exports category (except for supplies to Advance Authorisation/DFIA/EPCG Authorisation holders/EOU/EHTP/STP/BTP), please furnish:</b>	
i. Name of the Project Authority	
ii. Address of the Project Authority	
iii. Supply Order No	
iv. Delivery period of Supply	
v. Credit under which project is financed	
vi. Method by which order is procured (ICB etc.)	

<b>20. In case of request for issuance of Invalidation letter/ ARO:</b>	
<b>I. Request is for issuance of:</b>	<b>(Please tick): ( √ )</b>
<b>A. Invalidation letter</b>	
<b>B. Advance Release Order (ARO)</b>	

**If so, then please furnish the following details: (i and ii below need not be filled up in case the applicant desires the Invalidation Letter/ARO along with the issuance of DFIA)**

i. Duty Free Import Authorisation No.
ii. Date of Issue of Duty Free Import Authorisation
iii. Name of the Indigenous producer / STE from where items are to be procured
iv. Address of the Indigenous producer / STE from where items are to be procured
v. Regional Authority of the Indigenous producer / STE
vi. Items to be supplied by the Indigenous producer / STE
a. Description of individual items
b. Quantity of individual items to be procured
c. Value of individual items to be procured

21. Address of the factory / premises where the items to be imported are proposed to be used
--

22. Address of the jurisdictional Central Excise Authority under whose jurisdiction the factory / premises falls
--

23. In case the items to be imported are to be used by the supporting manufacturer, please furnish
--

i. Name of the supporting manufacturer
--

ii. Address of the supporting manufacturer
--

iii. SSI / LOI / IL regn no. and date of Supporting Manufacturer
--

iv. Products endorsed on SSI / IL / IEM
---

#### **DECLARATION / UNDERTAKING**

1. I/We hereby declare that 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 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 FT(D&R) Act, the Rules and Orders framed there under, the FTP, HBP v1, HBP v2 and the ITC(HS) Classification of Export & Import Items.
3. I / We hereby certify that none of the Proprietor/ Partner(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 to the adverse notice of DGFT.
4. I/We hereby certify that the Proprietor/Partner(s)/Director(s)/Karta/Trustee, as the case may be, of the firm/company is/are not associated as Proprietor/Partner(s)/Director(s)/Karta/Trustee in any other firm/company which is in the caution list of RBI.
5. I/ We hereby declare that I/we have perused the list of SCOMET items as contained in the Appendix 3 to the Schedule 2 of the ITC (HS) Classifications of Export-Import Items, 2004-09 and that the item(s) exported / proposed to be exported does not fall within this list and that I/ We agree to abide by the provisions of the Policy for export of SCOMET items contained in the Foreign Trade Policy, Schedule 2 of ITC (HS) and the HBP v1, irrespective of the scheme under which the item is exported / proposed to be exported (the underlined portion will be deleted in case an application for export license for SCOMET item is being filed).
6. I / We hereby declare that we shall only import inputs which are required for the manufacture of the export product(s) and no part of it shall be sold/transferred/disposed off ***unless the DFIA is made transferable*** or utilised in a manner in contravention to the provisions of the Policy and Handbook.
7. I / We hereby declare that no export proceeds are outstanding beyond the prescribed period as laid down by RBI or such extended period for which RBI permission has been obtained.
8. I hereby certify that I am authorised to verify and sign this declaration as per Paragraph 9.9 of the FTP.

Signature of the Applicant

Place

Name

Date

Designation

Official Address

Telephone

Residential Address

Email Address

### **GUIDELINES FOR APPLICANTS**

**[ Please see paragraphs 4.55 of HBP v1 ]**

1. Two copies of the application must be submitted unless otherwise mentioned.
2. Each individual page of the application has to be signed by the applicant.
3. RCMC details need not be given if the same have already been updated in the IEC.
4. In case of Post Export DFIA application, details of Col. 21, 22 and 23 (iii) and (iv) are not required.
5. Application must be accompanied by documents as per details given below:

#### **V. For Duty Free Import Authorisation**

1. Bank Receipt (in duplicate) /Demand Draft/EFT details evidencing payment of application fee in terms of Appendix 21B.
2. In cases where import of fuel has been sought for the grant of Duty Free Import Authorisation:
  - a. Self certified copy of the permission issued to the manufacturer exporter by the competent authority (concerned State Electricity Board or Power Corporation or Regulatory Commission of the State) under Section 44 of the Electricity (Supply) Act, 1948 for the installation of captive power plant based on the specified fuel unless the permission is specifically waived by the State Electricity Board; and
  - b. Self certified copy of the letter intimating the date of commissioning of the captive power plant from the concerned authority which issued the permission letter, is to be submitted.

**Note:** The import of only such fuel(s) shall be allowed which have/ has been specified in the said permission.

6. Additional documents required in case of supplies under deemed export / intermediate supplies under DFIA:
  - a. Invalidation letter in case of supplies to
    - i. an EPCG Authorisation holder;
    - ii. an Advance Authorisation holder;
    - iii. a Duty Free Import AuthorisationHowever, in case of switch over from physical exports / deemed exports to intermediate supplies, such invalidation letters can also be furnished at the time of redemption of DFIA.
  - b. Project Authority certificate in case of supplies other than (a) (i), (ii) & (iii) above and to EOU/ EHTP/ STP/BTP units;



## FORM II

### Redemption of DFIA / Endorsement of Transferability on DFIA.

1. Request is for: (Please Tick )	
i. Redemption of DFIA	
ii. Transferability of the DFIA	

i a. Authorisation File Number	
i b. Date of Issue	
i c. Authorisation Number	
i d. Date of Issue	
ii. CIF Value	
a. In Indian Rupees	
b. In free foreign exchange	
iii. Export Obligation imposed	
a. In Indian Rupees	
b. In free foreign exchange	
iv a Date of expiry of initial export obligation period	
iv b. Date of expiry of extended export obligation period	
v. Product exported	
Vi a. Serial Number of SION (in case of fixed norms)	
Vi b. Reference number and date vide which norms have been ratified (applicable only in case of advance authorisation issued under para 4.7)	

<b>2. Application Fee Details (in case of enhancement of CIF value etc.)</b>	
Amount (Rs)	
Demand Draft/Bank Receipt/Electronic Fund Transfer No	
Date of Issue	
Name of the Bank on which drawn	
Bank Branch on which drawn	

#### 3. Details of physical exports / deemed exports made

Sl. No.	S. Bill / Invoice Details		Port of Export	Let Export order date	FOB / FOR Value			Quantity of Export	Unit of Measurement (UOM)	BRC Details					
	No.	Date			In Rs	In FFE	In US \$			No	Date	Bank & Branch	FOB Value		
													In Rs.	In FFE	In US \$

**4. Shipping Bill / Invoice Wise Export items details:**

Sl. No.	Type of Export (EDI/ Non-EDI)	ITC(HS) Code	S. Bill NO.	Invoice No.	Invoice Sl. No.	Export Product Group	SION No.	Export Product Sl. No.	Quantity Exported / Supplied				
									Direct Export	Third Party Export	Deemed Exports / Intermediate supplies	Total	U /M
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Foreign Currency (FC)			FOB Value			FOR Value			BRC Details				
FFE Name	FFE Conv. Rate	Eqv. US \$ / Rs. Rate	In FFE	In Rs.	Eqv. US \$	In Rs.	Eqv. US \$	FFE Conv. Rate	Eqv. To US \$ Rate	In FFE	In Rs.	Eqv. US \$	
15	16	17	18	19	20	21	22	23	24	25	26	27	

**5. Details of imports made against the Authorisation ( In case of Pre-Export DFIA)**

Sl. No	Item of Import	Qty allowed in the Authorisation	CIF Value allowed in the Authorisation ( in FFE)	Bill of Entry Details		Quantity imported	CIF Value (in FFE)
				No	Date		

**6. Details of excess imports made proportionate to the export obligation fulfilled (Please fill if applicable):**

Sl. No	Item of Import	Bill of Entry Details		Quantity	Duty Details		
		No	Date		Customs Duty	Interest	Total

**DECLARATION / UNDERTAKING**

1. I/We hereby declare that 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 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 FT(D&R) Act, the Rules and Orders framed there under, the FTP, HBP v1, HBP v2 and the ITC(HS) Classification of Export & Import Items.
3. I / We hereby certify that none of the Proprietor/ Partner(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 to the adverse notice of DGFT.

4. I/We hereby certify that the Proprietor/Partner(s)/Director(s)/Karta/Trustee, as the case may be, of the firm/company is/are not associated as Proprietor/Partner(s)/Director(s)/Karta/Trustee in any other firm/company which is in the caution list of RBI.

5. I/ We hereby declare that I/we have perused the list of SCOMET items as contained in the Appendix 3 to the Schedule 2 of the ITC (HS) Classifications of Export-Import Items, 2004-09 and that the item(s) exported / proposed to be exported does not fall within this list and that I/ We agree to abide by the provisions of the Policy for export of SCOMET items contained in the Foreign Trade Policy, Schedule 2 of ITC (HS) and the HBP v1, irrespective of the scheme under which the item is exported / proposed to be exported (the underlined portion will be deleted in case an application for export license for SCOMET item is being filed).

6. I / We hereby declare that no export proceeds are outstanding beyond the prescribed period as laid down by RBI or such extended period for which RBI permission has been obtained.

7. I hereby certify that I am authorised to verify and sign this declaration as per Paragraph 9.9 of the FTP.

Signature of the Applicant

Place

Name

Date

Designation

Official Address

Telephone

Residential Address

Email Address

### **GUIDELINES FOR APPLICANTS**

**[ Please see paragraphs 4.70 & 4.72 of HBP v1 ]**

1. Two copies of the application must be submitted unless otherwise mentioned.
2. Each individual page of the application has to be signed by the applicant.
3. Application must be accompanied by documents as per details given below:

**a. For physical exports:**

1. Bank Certificate of Exports and Realisation in the form given at Appendix 22A or Foreign Inward Remittance Certificate (FIRC) in the case of direct negotiation of documents or Appendix 22D in case of offsetting of export proceeds. However, realisation of export proceeds shall not be insisted if the shipments are made against confirmed irrevocable letter of credit or bill of exchange is unconditionally Avalised/ Co- Accepted/ Guaranteed by a bank and the same is confirmed by the exporters bank and certified by the bank in column 14/15 of Appendix 22A. For status holders, irrevocable letter of credit would suffice.
2. EP copy of the shipping bill(s) containing details of shipment effected or bill of export in case of export to SEZ.
3. A statement of exports giving details of shipping bill wise exports indicating the shipping bill number, date, FOB value as per shipping bill and description of export product
4. A statement of imports indicating bill of entry wise item of imports, quantity of imports and its CIF value.

**b. For deemed exports:**

1. A copy of the invoice or a statement of invoices duly signed by the unit receiving the material and their jurisdictional excise authorities certifying the item of supply, its quantity, value and date of such supply. In no case, such endorsement by the central excise authority shall exceed 21 days from the date of delivery of such supply. However in case of supply of items which are non excisable or supply of excisable items to a unit producing such supply non excisable product(s), a Project Authority Certificate (PAC) certifying quantity, value and date of supply would be acceptable in lieu of excise certification. However, in respect of supplies to EOU/EHTP/ STP/ BTP, a copy of CT-3/ARE-3 duly signed by the jurisdictional excise authorities certifying the item of supply, its quantity, value and date of such supply can be furnished in lieu of the excise attested invoice (s) or statement of invoices as given above.
2. Payment certificate from the project authority in the form given in Appendix-22C. In the case of Advance Authorisation for Intermediate Supplies/ deemed exports, supplies to the EOUs/ EHTPs/STPs/ BTPs, documentary evidence from the bank substantiating the realisation of proceeds from the Authorisation holder or EOUs/EHTPs/ STPs/ BTPs, as the case may be, through the normal banking channel, shall be furnished in the form given at Appendix 22B. However realisation of proceeds shall not be insisted upon if the shipments are made against confirmed irrevocable inland letter of credit or inland bill of exchange is unconditionally Avalised/ Co- Accepted/ Guaranteed by a bank and the same is confirmed by the exporters bank and certified by the bank in column 5/6/7 of Appendix 22B. For status holders, irrevocable inland letter of credit would suffice.
3. A statement of supplies giving details of supply invoices and indicating the invoice number, date, FOR value as per invoices and description of product
4. A statement of imports indicating bill of entry wise item of imports, quantity of imports and its CIF value.
5. Declaration in Appendix 23 format related to consumption of the inputs endorsed in the DFIA.

## ANF-8

### **For claiming Duty Drawback on All Industry Rates/Fixation of Drawback Rates/Refund of Terminal Excise Duty.**

(Please state 'Not Applicable' wherever the information is not applicable to you )

1. IEC Number
---------------

2. Applicant Details
i. Name
ii. Address
3. RCMC Details
i. RCMC Number
ii. Date of Issue
iii. Issuing Authority
iv. Valid upto
v. Products for which registered

4. Type of Exporter (please tick)	
	( √ )
i. Merchant Exporter	
ii. Manufacturer Exporter	
iii. Service Provider	
iv. Others (please specify)	
v. Merchant cum Manufacturer	

5. Excise Details
i. Excise Registration Number
ii. Issuing Authority

6. Excise Payment Details
i. Excise Duty Paid in the last FY (Rs)
ii. Excise Commissionerate

7. Details of products supplied
i. Description
ii. Technical Characteristics
iii. Net Weight of the product supplied per unit
iv. Serial No of All Industry Rate in Drawback Schedule
v. All Industry Drawback Rate in Drawback Schedule
vi. Central Excise Tariff Chapter / Heading under which classified
vii. Rate of Central excise Duty payable on product supplied
viii. Current FOR prices of product supplied
ix. Total Production value of the product supplied in the preceding three years

8. Mode of Supplies (please tick)		(√ )
i.	Under Central Excise Bond	
ii.	After payment of duty under claim of rebate of Central Excise Duty	
iii.	Otherwise	

9.	i.	Whether in respect of any of raw material/components the benefits under Rule 18 & 19 of Central Excise Rules, 2002 or any other Central Excise Rules is being availed of? Yes/No
	ii.	If so the details thereof in respect of each input/raw material:

10.	i.	Whether in respect of any of raw material/components CENVAT benefits under Rule 3 of CENVAT credit Rule, 2004 of Central Excise Rules is being availed of? Yes/No
	ii.	If so the details thereof in respect of each input/raw material:

11.	i.	Whether any declaration has been filed in terms of Rule 57(g) (1) of Central Excise Rules for availing CENVAT benefits under Rule 3? Yes/No
	ii.	If so, details of inputs for which such benefit claimed

12.	i.	Whether any other benefit under any of the Customs and/or Central Excise Notification is being availed of in respect of the raw material, components and other inputs used in the product supplied? Yes/No
	ii.	if so, the details thereof

13.	i.	Whether in respect of the imported material benefits of Duty Exemption Scheme are being availed of? Yes/No
	ii.	If so, the Licence details may be furnished:
	iii.	File Number of Advance Licence wherein Drawback claim declaration has been filed:

14.	i.	Whether in respect of the imported material, manufacture under Bond procedure in terms of Section 65 of Customs Act, 1962 is being followed? Yes/No
	ii.	If so, the details thereof

### **For Fixation of Duty Drawback rates**

15. Please tick whichever is applicable <span style="float: right;">(√)</span>	
i.	Under Rule 6 (1) (a) of Drawback Rules
ii.	Under Rule 7 (1) of Drawback Rules

16.	Drawback rate or amounts expected (enclose working sheet in support thereof):
-----	---

17.	In case the application is for fixing of Brand Rate under Rule 7(1) of Drawback Rules, is the rate indicated in Serial No. 7 less than four-fifth of the rate indicated in serial 16 above.
-----	---

18.	In case the application is for fixing of Brand Rate under Rule 6 of Drawback Rules, is the rate worked out as at serial 16 above more than 1% of FOR value, if so the percentage of Drawback rate expected to FOR value
-----	---

19.	Is the FOR value with regard to each item in the Supply Invoice less than the value of all imported materials used in the manufacturing of such goods?
-----	--

20.	If not, what is the percentage of value addition against each entry in the Supply Invoice.
-----	--

21.	Brief Process of Manufacture (enclose catalogue/literature etc. of the items of import)
-----	---

### **For Refund of Terminal Excise Duty**

22.	i.	Central Excise Tariff Chapter/Heading in which classified
	ii.	Rate of Central Excise Duty payable on the product supplied

23.	Central Excise attested / self certified invoices with corresponding ER-1/ER-3 showing amount of Terminal Excise Duty paid.
-----	---

### **DECLARATION / UNDERTAKING**

1. I/We hereby declare that 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 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 FT(D&R) Act, the Rules and Orders framed there under, the FTP, HBP v1, HBP v2 and the ITC(HS) Classification of Export & Import Items.
3. I / We hereby certify that none of the Proprietor/ Partner(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 to the adverse notice of DGFT.
4. I/We hereby certify that the Proprietor/Partner(s)/Director(s)/Karta/Trustee, as the case may be, of the firm/company is/are not associated as Proprietor/Partner(s)/Director(s)/Karta/Trustee in any other firm/company which is in the caution list of RBI.
5. I/ We hereby declare that I/we have perused the list of SCOMET items as contained in the Appendix 3 to the Schedule 2 of the ITC (HS) Classifications of Export-Import Items, 2004-09 and that the item(s) exported / proposed to be exported does not fall within this list and that I/ We agree to abide by the provisions of the Policy for export of SCOMET items contained in the Foreign Trade Policy, Schedule 2 of ITC (HS) and the HBP v1, irrespective of the scheme under which the item is exported / proposed to be exported (the underlined portion will be deleted in case an application for export license for SCOMET item is being filed).
6. I / We hereby declare that no export proceeds are outstanding beyond the prescribed period as laid down by RBI or such extended period for which RBI permission has been obtained.
7. I/we further declare that I/we shall immediately refund the amount of drawback obtained by us in excess of any amount/rate which may be re-determined by Government as a result of post verification.



8. I/we further declare that the goods supplied are not excisable/Goods are excisable but CENVAT/rebate facility is not available to the recipient of goods
9. I hereby certify that I am authorised to verify and sign this declaration as per Paragraph 9.9 of the FTP.

Signature of the Applicant

Place

Name

Date

Designation

Official Address

Telephone

Residential Address

Email Address

## GUIDELINES FOR APPLICANTS

### For Duty Drawback on All Industry Rates/Fixation of Drawback Rates/Refund of Terminal Excise Duty

1. Bank Receipt (in duplicate)/Demand Draft/EFT details evidencing payment of application fee in terms of Appendix 21A.
2. In case of Refund of Terminal Excise Duty/Duty Drawback
  - a. Supply invoices certified by Project Authority or self certified or excise attested invoices. In case of 100% EOUs/STP/EHTP units, a complete ARE-3/ supply invoice certified by the bond officer is to be furnished.
  - b. Payment certificate issued by the Project Authority as per Appendix 22C. For supply to EOU units the certificate to be given regarding receipt of payment through normal banking channel in the form given in Appendix- 22B. However, in respect of supplies under paragraph 8.2 (d), (e), (f), (g) and (j), wherever eligible for refund of TED, if the applicant is not able to furnish payment certificate, he may alternatively furnish the copies of the excise invoices showing the receipt of the material by the Project Authority duly countersigned by the authorised person for this purpose as given in note (3) of Appendix-27, in lieu of payment certificate.
  - c. Photocopy of complete A.R.O./Back to Back LC
  - d. Photocopy of the purchase order/L.O.I/contract (self certified).
  - e. Original input stage Invoices with corresponding ER-1/ER-3 duly certified by Excise authorities or self certified invoice showing the Terminal Excise Duty paid.
  - f. In respect of supplies under paragraph 8.2(d), (e) (f) (g) and (j), the applicant shall furnish a copy of the project authority certificate as given in Appendix-27.
3. Additional documents to be submitted wherever brand rate of duty drawback is being claimed:
  - a. DBK I duly certified by a Chartered Engineer in the format given in Appendix 35

- b. DBK II, IIA, III & III-A, duly certified by a Chartered Accountant along with self certified non-availment of CENVAT credit
- c. Photocopies of Bill of Entries along with relevant Import Invoices.
- d. Original input invoices with corresponding ER-1/ER-3 duly certified by Central excise authorities or self-certified invoices showing payments of excise duty in support of the details shown in DBK-III and DBK-IIIA in the format given in Appendix 35

Note: In case of public sector undertaking, the DBK statements may be signed/ certified by the Head of Production and Head of Finance department.

## **APPENDIX 35**

### **FORMATS FOR** **CLAIMING DUTY DRAWBACK ON ALL INDUSTRY RATES/FIXATION OF DRAWBACK RATES/** **REFUND OF TERMINAL EXCISE DUTY**

#### **DBK I STATEMENT**

Description of the Export Product supplied \_\_\_\_\_ Bill of Materials\* issued for manufacture of (No. of units of the export product).

\*(Bill of materials should consist of raw materials and components going into the manufacture of export product supplied and the actual packing materials used).

S. No.	Name of the material/ component	Quality	Technical characteristics	Whether imported or indigenous	Unit	Gross qty. required	Wastage Qty	
							Irrevo cable	recover able
1	2	3	4	5	6	7	8	9

Sale Price of waste per unit of Qty	By Product/ co-product		Net wt. of the material	Remarks
	Qty.	Sale value per unit		
10	11	12	13	14

Give convenient units by which goods are invoiced for export (e.g. per ton, per dozen/Pcs., per Sq. meter etc).

Notes:-

1. The Units of quantity to be furnished in Col.6 should be given in such a manner that it could be related to Statements II and III respectively.
2. Maintenance stores/materials such as lubricating oil, greases, fuel etc. which are employed to run the machinery and plant should be excluded.
3. The data for packing materials should be for the same unit quantity for which data for export product for raw materials and components have been given.
4. Only those raw materials/components etc. to be indicated for which proof of payment of Customs/Central Excise duties is shown in DBK-II/III. Details of such inputs need not be given where no benefit of duty paid is claimed because of MODVAT or absence of proof of duty. Only a brief mention of such inputs being used would be sufficient.

### **CERTIFICATE REQUIRED FOR DBK I STATEMENT**

1. On behalf of the applicant, I hereby certify that the materials as mentioned above are actually required and being used for production of export product.

Station \_\_\_\_\_

Dated \_\_\_\_\_

Signature \_\_\_\_\_  
(Name & Designation of the Chief  
Executive/Production incharge  
(with seal.)

II. It is certified that (To be given by an independent Chartered Engineer):

- a) The consumption of various materials shown in DBK-I has been examined by us and these are actually required and being consumed in the factory of production for manufacture of export product supplied as checked by us on verification of the production process and relevant technical and related documents.
- b) The imported materials above shown in DBK-I are being actually used in the manufacture of the export product supplied and are not being substituted by indigenous materials;
- c) The wastage /co-product/by-product claimed are as per production process in the factory. There is no suppression of co-product/by-products. The wastages claimed in our views are reasonable and are comparable to the general norms for the industry. Where wastages are considered high, an indication of the normal wastage in the industry has been indicated by us, under 'Remarks' column.

Signature \_\_\_\_\_

Name \_\_\_\_\_

Designation \_\_\_\_\_

Address \_\_\_\_\_

Place \_\_\_\_\_  
Date \_\_\_\_\_

Branch of Engg.  
in which qualified: \_\_\_\_\_

Name & Address of the institution : \_\_\_\_\_  
under which Chartered Ref.No.and date \_\_\_\_\_  
of membership. \_\_\_\_\_

## **DBK II STATEMENT**

Direct import of materials/components made by the manufacturer and foreign materials obtained locally by the manufacturer during the period commencing three months prior to the date of supply /first supply upto the date of application, for manufacture of \_\_\_\_\_ (Name of export product supplied).

S.No.	Description	Technical characteristics	S.No. in DBK 1 statement	B/E No. & date under which imported	Name of the Customs House	Unit	Qty. imported originally	Assessable value
1	2	3	4	5	6	7	8	9

Heading No. in Customs Tariff Act, 1975	Rate of duty	Country from which imported and name of supplier	Is assessment final	Basic duty + Additional Customs Duty	Name and full address of the supplier in case the material/ Components obtained locally	Remarks
10	11	12	13	14	15	16

### Notes:

1. If any of the materials mentioned above have also been procured from indigenous origin, this must be specifically stated in remarks column and full details of the procurement alongwith proof of payment of duty should be furnished in DBK-III statement, even if it is claimed that they are not used in the products exported.
2. Minor items which do not contribute to any significant proportion to the expected drawback rates may be ignored, at the discretion of the applicant.
3. If the assessment against any B/E is not final the nature of dispute may be clearly indicated supported by appropriate letter from concerned customs authorities. Normally no DBK is admitted for provisionally assessed B/Es.
4. Refund application made against any B/E, with details must be indicated.
5. Stock position of the above materials/Components also to be given separately (in linked statement II-A).

### **CERTIFICATE REQUIRED FOR DBK II STATEMENT**

Certified that the particulars mentioned in this statement are correct to the best of my knowledge and belief and no claims for refund of duty in respect of any of the above mentioned bills of entries (other than whose details are furnished) has been or will be lodged with the Customs Authorities.

Signature and Stamp of Independent  
Chartered Accountant/Cost Accountant

Place:  
Date:

Signature \_\_\_\_\_  
(Name & Designation of the Chief Executive/  
Production incharge (with seal)

## **DBK II A STATEMENT**

Details of procurements relating to stock of imported materials as on commencement \*date (\*the date three months prior to the date of supply/first supply required for the manufacture of \_\_\_\_\_ (Name of export product supplied).

S.No.	Description	Technical Characteristics	S.No. in DBK I statement	B/E No. and date covering the imported stock	Name of the Customs House	Unit	Qty. imported originally	Assessable value
1	2	3	4	5	6	6A	7	8

Heading no. in Customs Tariff Act, 1975	Rate of duty	Country from where imported & name of supplier	Is assessment final	Basic duty + Addl. customs duty	Name and full address of the supplier in case the foreign materials/ components obtained locally	Stock as on _____	Remarks
9	10	11	12	13 13A	14	15	16

Note:-

1. In this statement furnish details of stock of all the imported inputs mentioned in statements II which were in stock 3 months prior to the date of shipment/first shipment of the export product and how these were imported/procured. (Actual stock to be given under Col.15, with procurement details in other Columns).
2. If the assessment for any of the inputs in stock as shown is not final, the nature and current status of dispute may be clearly indicated. (Normally no DBK for provisionally assessed B/E are admitted).
3. Refund applications made if any for procurement shown in stock with details to be indicated.
4. Photocopies of all Bills of Entries mentioned above must be enclosed.



**CERTIFICATE REQUIRED FOR DBK II A STATEMENT**

Certified that the particulars mentioned in this statement are correct to the best of my knowledge and belief and no claims for refund of duty in respect of any of the above mentioned bills of entries has been or will be lodged with the Customs Authorities.

Signature and Stamp of independent  
Chartered Accountant/Cost Accountant

Signature \_\_\_\_\_  
(Name & Designation of the Chief Executive/  
Production Incharge (with seal))

Place:  
Date:

### **DBK III STATEMENT**

Materials/Components of Indian Origin obtained by the manufacturer during the period commencing three months prior to the date of supply /first supply upto the date of application for the manufacture of \_\_\_\_\_ (Name of export product supplied).

Sl. No.	Description	Technical Characteristics	S.No. in DBK-I statement	Unit	Qty purchased	Assessable value	Central excise Tariff Heading no.
1	2	3	4	5	6	7	8

Effective rate of duty paid	Amount of duty paid	Name and address of supplier	Invoice No. and date	Is assessment on duty final	Remarks
9	10	11	12	13	14

Notes:-

1. In this statement details of only those items which are chargeable to the excise duty to be given for which proof of Central Excise duty can be established by Invoices.
2. Materials/Components specified in Drawback II Statement if these are also of indigenous origin and procured locally should be included in this statement, whether dutiable or not. This is irrespective of the fact whether the said materials/components are used for export production or not. Where the said materials/components are claimed to be only for manufacture of goods for local sales and not for exports, this should be specifically indicated in the 'Remarks' column, against the respective serial number of the said material/component.
3. The particulars of Invoice numbers and date where the applicant is the consignee should be furnished under col.11. Photocopies of all Invoices for inputs which are subject to Central Excise Duties of 20% or higher and some representative copies for other Invoices must be enclosed.
4. If the assessment which is not final or duty is paid under protest the extent of dispute may please be clearly indicated (copy of S V B Order to be attached).
5. Refund applications made if any against any Invoice with Details, to be indicated.

### **CERTIFICATE REQUIRED FOR DBK III STATEMENT**

Certified that the particulars mentioned in this statement are correct to the best of my knowledge and belief and no claims for refund of duty in respect of any of the above mentioned materials/components procured against Invoices/ subsidiary Invoices has been or will be lodged with the Central Excise Authorities.

Signature and Stamp of independent  
Chartered Accountant/Cost Accountant

Signature \_\_\_\_\_  
(Name & Designation of the Chief Executive/  
Production incharge) (with seal)

Place:

Date:

### **STATEMENT DBK III A**

Details of procurements relating to stocks of indigenous materials as on commencement to (the date three months prior to the date of supply/first supply)

S. No.	Description	Technical Characteristics	S.No. in DBK-I statement	Unit	Qty purchased originally	Assessable value	Central Excise Tariff heading no.
1	2	3	4	4A	5	6	7

Effective rate of interest	Amount of duty paid	Name and address of supplier	Invoice No. and date	Is assessment of duty final	Stocks as on _____	Remarks
8	9	10	11	12	13	14

Notes:-

1. In this statement furnish details of stock of all the indigenous materials mentioned in statements I & III which were in stock three months prior to date of shipment/first shipment of the export product and how these were procured (including Invoices Nos.etc.).
- 1A In this statement details of only those items which are chargeable to the Excise Duty may be given for which proof of payment of Central Excise duty can be established.
2. The particular of Invoice number, date etc. should be furnished in Column 11.
3. If the assessment which is not final or duty is paid under protest the extent of dispute may please be clearly indicated.
4. Refund applications made, if any with details to be indicated.

### **CERTIFICATE REQUIRED FOR DBK III A STATEMENT**

Certified that the particulars mentioned in this statement are correct to the best of my knowledge and belief and no claims for refund of duty in respect of any of the above mentioned materials/components has been or will be lodged with the Central Excise Authorities.

Signature and Stamp of independent  
Chartered Accountant/Cost Accountant

Signature \_\_\_\_\_  
(Name & Designation of the Chief Executive/  
Production incharge) (with seal)

Place:

Date:

## **ANF 5A**

### **APPLICATION FORM FOR EPCG AUTHORISATION ISSUE**

{Please see guidelines (given at the end) before filing the application}

<b>1. IEC Number</b>
<b>2. Applicant Details</b>
i. Name
ii. Address
<b>3. RCMC Details</b>
i. RCMC Number
ii. Date of Issue and valid upto
iii. Issuing Authority
iv. Products for which registered
<b>4. Type of Exporter (please tick)</b>
i. Merchant Exporter
ii. Manufacturer Exporter
iii. Merchant cum Manufacturer - Exporter
iv. Service Provider - Exporter
v. Others( please specify)
<b>5. Industrial Registration Details</b>
i. SSI / IEM/LOI or IL Registration Number
ii. Date of Issue
iii. Issuing Authority
iv. Products for which registered
<b>6. Drug Manufacturing license Details</b>
i. Drug Manufacturing License Number
ii. Date of Issue
iii. Issuing Authority
iv. Products for which registered
<b>7. Service Tax Registration Details ( In case of Service providers registered with Service Tax authorities)</b>
i. Service Tax Registration Number
ii. Issuing Authority
iii. Services for which registered
<b>8. Excise Details (For those registered with Central Excise Authority )</b>
i. Excise Registration Nimber
ii. Date of Issue / Issuing Authority
<b>9. Status House Details</b>
i. EH / SEH /TH / STH / PTH
ii. Certificate Number
iii. Date of Issue and valid upto
iv. Issuing Authority
<b>10. Application Fee Details</b>
Amount (Rs)
Demand Draft/Bank Receipt/Electronic Fund Transfer No
Date of Issue
Name of the Bank and branch on which drawn

<b>11. Sector Classification of Capital Goods sought to be imported under the Scheme (Please tick)</b>
i. Industrial sector
ii. Agricultural sector
iii. Port sector
iv. Service sector
v. Retail sector
vi. Others

<b>11A. whether imports made are also Project Imports as per Para 5.1B of Policy</b>	<b>Yes / No</b>
--	-----------------

<b>11B. whether imports made are under Technological Upgradation Scheme</b>						<b>Yes / No</b>
<b>If yes, give following details:</b>						
Sr No	FOB Authorisation No	FOB Authorisation Date	FOB Value / duty saved	FOB fixed in freely convertible currency	%age of FOB fulfilled	Expiry date of FOB period
1	2	3	4	5	6	7

<b>11C. Details of Freely Importable Capital Goods applied for import</b>				
S 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 ++
1	2	3	4	5

Technical Specifications/ Model No. etc	Quantity	CIF Value
6	7	8

<b>11D. Details of Restricted Capital Goods applied for import</b>				
S 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 ++
1	2	3	4	5

Technical Specifications/ Model No. etc	Quantity	CIF Value
6	7	8

<b>11E. Total CIF value of CG to be imported:</b>	
---	--

+ - whether Capital Goods / Spares / Tools /Jigs / Fixtures / Dies / Moulds /*spare* Refractories / Catalysts

++ - whether used for Pre Production activity/ Production activity/ Post Production activity/ For rendering Services

**(From amongst col.11C and 11D 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 cols.)**

<b>11F. In case the CG proposed to be imported is under restricted category following information with regard to the sponsoring authority may be furnished ( To be furnished wherever applicable)</b>	
Ministry / Department recommending the case	
Recommendation letter no. and date	

<b>11G (a). Port of Registration for purpose of imports</b>
---

**11G (b). Address of the Factory/Premises****11G (c). Supporting manufacturer details**

In case the proposed CG sought to be imported are to be used by supporting manufacture, please furnish

i. Name of Supporting Manufacturer:

ii. Address of supporting manufacturer

iii. SSI / LOI / IL Regn. No. & Date of Supporting Manufacturer

iv. Product endorsed on SSI/IL/IEM: (of Supporting Manufacturer)

v. Excise Reg. No. and issuing authority (if applicable) (of supporting manufacturer)

**12. Details of duty saved**

Total effective Custom Duty on items to be imported/deemed to be imported (in %) +++	Duty to be leived under the scheme (in %)	Duty saved in (%)	CIF value of imports / deemed imports in Rs.	Duty saved in Rupees
1	2	3 = 1-2	4	5

**Note:**

- +++ in case of indigenous sourcing of CG , duty saved is to be calculated on notional custom duty saved on FOR Value of CG as per para 5.7A of FTP
- In case of EPCG Authorization for projects as per para 5.1B of Policy, the basic customs duty would be 7.5%. wherever CVD is paid in cash and not subsequently cenveted, CVD would not be taken for computation of net duty saved.

**13. Whether any export obligation has been imposed in the Letter of Intent/Industrial Licence/Foreign Collaboration approval Yes/No**

i. If yes, please furnish details thereof including FOB fulfilled, if any

ii. In case of Service Provider, please furnish

a. Serial No of Appendix 36 under which classified

b. Whether registered with Service tax authorities Yes / No

**14. Products to be exported/Services to be rendered****15A. Details of exports made in preceding 4 licensing years same and similar products (including exports against all pending EPCG Authorisations)**

Sl.No.	Financial Year	Amount of Export of same product / services	Export Amount for similar product / services	Export Amount for alternate / other product / services	Total
1	2	3	4	5	6 = 3+4+5
1.					
2.					
3.					
4.					
Total					

**15B. Export Channel Details**

Sl.No.	Financial Year	Direct Exports By applicant firm itself	Through Third party Exports	Through Group company	Total
1	2	3	4	5	6 = 3+4+5
1.					
2.					
3.					
4.					
Total (1+2+3+4)					



**15C. Details of Group Company Exports****1. Group company Name****2. Date of Incorporation**

Sl.No.	Financial Year	Product Particulars	Direct Exports Value	Value of Group Company Exports through third party	Total
1	2	3	4	5	6 = 4+5
1.					
2.					
3.					
4.					
Total					

**16. EPCG Authorisations already obtained till date.**

S. No	EPCG Authorisation No and Date	Products to be exported/services to be rendered	RA which issued Authorisation	CIF Value / Duty saved (Rs)	Expiry Date of E.O. Period	Redemption Date / Remarks
1	2	3	4	5	6	7
(i)	<b>Redeemed cases during the last 4 years (year-wise)</b>					
	<b>Total:</b>					
(ii)	<b>Not redeemed cases</b>					
	<b>Total:</b>					

**16 (Contd.)**

Sl. No.	EPCG Authorization Details & Date	Average EO (over complete EOP)		Specific EO on CIF / Duty Saving (over complete EOP)		Total EO	
		Fixed	Fulfilled	Fixed	Fulfilled	Fixed	Fulfilled
1	2 (as in 16)	8	9	10	11	12 = 8+10	13 = 9+11
(i)	<b>Redeemed EPCG Authorization</b>						
	<b>Total (i)</b>						
(ii)	<b>Non-Redeemed EPCG Authorization</b>						
	<b>Total (ii)</b>						
	<b>Grand Total (i + ii)</b>						

**17A. Details of Export Obligation (Average and Specific):**

Average Export Obligation to be imposed (Rs) (as shown in sr.no.15(A) [Total of Col (3+4) of row (2+3+4)/3]		Total duty saved (Rs.) as per column no.5 at sr.no.12.	Specific Export Obligation to be imposed (as a multiple of duty saved)		Total Export Obligation imposed	
Rs.	USD		(Rs.)	(USD)	(Rs.)	(USD)
1	2	3	4	5	6	7

**17B. Export obligation Period: (8 year/ 12 years) :**

**Note: For Premier Trading Houses, exercising option of average over 5 years, all the above details must be given for 2 more years.**

### **DECLARATION/UNDERTAKING**

1. I / We hereby declare that 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 and if found incorrect or false 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, the Rules and Orders framed there under, the Foreign Trade Policy, the Handbook of Procedures and the ITC(HS) Classification of Export & Import Items.
3. I / We hereby certify that none of the Proprietor / Partner(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 to the adverse notice of DGFT.
4. I / We hereby certify that 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.
5. I / We hereby declare that I/we have perused the list of SCOMET items as contained in the Appendix 3 to the Schedule 2 of the ITC (HS) Classifications of Export-Import Items, 2004-09 and that the item(s) exported / proposed to be exported does not fall within this list and that I/ We agree to abide by the provisions of the Policy for export of SCOMET items contained in the Foreign Trade Policy, Schedule 2 of ITC (HS) and the Handbook of Procedures (Vol.1), irrespective of the scheme under which the item is exported / proposed to be exported.
6. I / We declare that no export proceeds are outstanding beyond the prescribed period as laid down by the RBI, or such extended period for which RBI permission has been obtained.
7. I / We hereby declare that the capital goods/spares sought for import in the application are actually required for use at pre production/production/post production stages for the export product(s) or for rendering services for fulfilment of export obligation.
8. I / We hereby declare that in respect of goods for which nexus is not established at a later date, I / We shall pay to the Government Customs duty saved together with 15% interest on such imported goods which are found having no relation with product exported or service rendered.
9. I / We hereby declare that in case of import of refurbished/reconditioned spares, the refurbished/reconditioned spares have a residual life which is not less than 80% of the life of the original spares.
10. I / We hereby declare that I / We do not come under the purview of Service Tax and therefore are not registered with the Service Tax Cell of the jurisdictional Central Excise Authorities. (in case of Service Providers who are not covered under service tax)
11. I / We hereby declare that I/We shall not exceed the SSI investment limit in plant and machinery after making imports under the EPCG Authorisation. (applicable in cases of imports made by SSI sector)
12. I / We hereby declare that the import of capital goods shall be used for building and operating shopping malls/super markets having a minimum covered area of 1000 sq meters. (Applicable in case of imports made by Retail sector).
13. I / We hereby declare that I/We have not made imports under the Technological Upgradation Scheme previously before any Licensing authority and the present imports of Capital Goods to be made under this Scheme (for which this application is made) are more than 10% of the my/our present investment in the plant and machinery. (applicable in case of imports under EPCG Technological Upgradation Scheme)
14. I hereby certify that I am authorised to verify and sign this declaration as per Paragraph 9.9 of the Policy.

**(Note: Strike out the clause which is not applicable.)**

Signature of the Applicant  
Name  
Designation  
Official Address  
Telephone  
Residential Address  
Email Address

Place  
Date

### **GUIDELINES FOR APPLICANTS**

1. Two copies of the application must be submitted unless otherwise mentioned.
2. Each individual page of the application has to be signed by the applicant.
3. In case CG sought to be imported 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 authorisation shall be issued by RA and will bear an endorsement that EFC has approved issue of EPCG Authorisation for restricted CG.
4. Application must be accompanied by documents as per details given below:
  - (1) Bank Receipt / Demand Draft / EFT details evidencing payment of application fee in terms of Appendix 21B.
  - (2) Self certified copy of Drug Manufacturing License in case of export of Pharmaceutical product or self certified copy of IEM/SSI Registration Number in case of other 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 and a declaration in this regard has been submitted as a part of the application (declaration no.10) , service tax registration is not required to be submitted. In such cases RCMC from EPC concerned will suffice).
  - (3) Certificate from a Chartered Engineer in the format given in Appendix 32A certifying:
    - a the end use/nexus of machinery sought for import under EPCG Scheme in the pre production/production/post production activity of the exported goods/services (explaining the end use of machinery in detail); and/or
    - b the essentiality of spare parts sought for import and its required quantity for existing machinery manufacturing the goods to be exported/ machinery sought for import; and/or
    - c complete usage of equipments/goods sought for import under the EPCG Scheme for supply of service to overseas customers/ service consumers of any other country in India to earn free foreign exchange/supply of service in India relating to export paid in free foreign exchange.
  - (4) Statement of exports made/services rendered by the applicant firm during the preceding three licensing years duly certified by a Chartered Accountant / Cost and Works Accountant in the format given in Appendix 26 as applicable.
    - a. In case of import of spares for existing plant and machinery, a list of plant/machinery imported and already installed in the factory/premises of the applicant firm/supporting manufacturer for which the spares are required, duly certified by a Chartered Engineer or jurisdictional Central Excise authority
    - b. In case of EPCG applications made by 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.
  - (5) Copy of previous EPCG Authorisation (in case application is made under EPCG Technological Upgradation Scheme).
  - (6) In case of import of restricted capital goods under ITC(HS) a self certified copy of the recommendation letter by the Sponsoring authority. (**To be enclosed in case the same has already been obtained**)
5. For example, if the application is in Financial Year 2008-09, then details may be given for 2004-05 and onwards.

## **APPENDIX 32 A**

### **FORMAT OF CHARTERED ENGINEER CERTIFICATE FOR EPCG SCHEME**

(To be furnished on the letterhead of the Chartered Engineer)

A. I have examined the applicant firm's/company's import requirement for the Capital Good(s) with respect to their nexus with the pre production/production/post production activity undertaken by the firm/company and with reference to their endorsement in SSI/Industrial Licence/IEM as mentioned in 'Aayaat Niryaat Form' and I hereby certify that the Capital Good(s) proposed to be imported under EPCG Scheme by M/s. \_\_\_\_\_ having IEC number \_\_\_\_\_ and PAN number \_\_\_\_\_ is/are required for use at the pre production/production/post production stage for manufacture of the export product(s)/rendering service(s) as per the details given below:-

1. Name, Model Number and Technical Description of the Capital Good (s) to be imported
2. Quantity required with justification thereof
3. Export products /Services rendered to which Capital Good(s) is/are related
4. End use of Capital Goods(s) for export product(s) and the stage where and how to be used
5. Stepwise Process/Flow Chart

B. I have examined the applicant firm's/company's declaration on the wastages anticipated at the time of installation of capital goods and certify that the wastage claimed by the applicant i.e. \_\_\_\_\_ (item-wise percentage where wastage is being claimed) is reasonable. (Please strike off, if not applicable)

Signature & Seal of Chartered Engineer

Place

Date

Registration Number

Official Address

Official Telephone

Residential Address

Name & Address of the Institution with which registered

#### **Note**

1. Additional sheets, wherever required, may be attached.
2. Each individual page of the Certificate has to be signed by the Chartered Engineer.