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

Notification No.08 /2015-2020

New Delhi, 4th June , 2015

S.O.(E) In exercise of powers conferred by Section 5 of the Foreign Trade (Development & Regulation) Act, 1992 (No.22 of 1992), as amended from time to time, read with paragraph 1.02 of Foreign Trade Policy 2015-2020, the Central Government hereby make the following amendments in the Foreign Trade Policy 2015-20. These amendments shall be deemed to have come into force with effect from 1st April 2015.

1. **Amendment in Paragraph 2.06**

Amended Paragraph 2.06 shall read as under:

2.06 Mandatory documents for export / import of goods from / into India

(a) Mandatory documents required for export of goods from India:

1. Bill of Lading/ Airway Bill / **Lorry Receipt / Railway Receipt / Postal Receipt.**
2. Commercial Invoice cum Packing List*
3. Shipping Bill/Bill of Export

(b) Mandatory documents required for import of goods into India

1. Bill of Lading / Airway Bill / **Lorry Receipt / Railway Receipt / Postal Receipt.**
2. Commercial Invoice cum Packing List*
3. Bill of Entry

[Note:* (i) As per CBEC Circular No. 01/15-Customs dated 12/01/2015. (ii) Separate Commercial Invoice and Packing List would also be accepted.]

(c) For export or import of specific goods or category of goods, which are subject to any restrictions/policy conditions or require NOC or product specific compliances under any statute, the regulatory authority concerned may notify additional documents for purposes of export or import.

(d) In specific cases of export or import, the regulatory authority concerned may electronically or in writing seek additional documents or information, as deemed necessary to ensure legal compliance.

(e) The above stipulations are effective from 1st April, 2015.

2. **Amendment in Paragraph 2.11**

Amended Paragraph 2.11 shall read as under:

2.11 Terms and Conditions of an Authorisation

Every Authorisation shall, inter alia, include **following terms and conditions (as applicable), in addition to such other conditions as may be specified:**

- (a) Description, quantity and value of goods;
- (b) Actual User condition (as defined in Chapter 9);
- (c) Export Obligation;
- (d) Minimum Value addition to be achieved;
- (e) Minimum export/import price;
- (f) Bank guarantee/ Legal undertaking / Bond with Customs Authority / RA (as in para 2. 35 of FTP).
- (g) Validity period of import/export as specified in Handbook of Procedures.

3. **Amendment in Paragraph 2.46 { II (d) }**

Amended Paragraph 2.46 { II (d) } shall read as under:

2.46 Import for export

II. (d) Exports under this dispensation, as at II (a), (b) and (c) above shall not be eligible for any export incentives.

4. **Amendment in Paragraph 3.02**

Amended Paragraph 3.02 shall read as under:

3.02 Nature of Rewards

Duty Credit Scrips shall be granted as rewards under MEIS and SEIS. The Duty Credit Scrips and goods imported / domestically procured against them shall be freely transferable. The Duty Credit Scrips can be used for :

- (i) Payment of Customs Duties for import of inputs or goods, **including capital goods, as per DOR notification**, except items listed in Appendix 3A.

- (ii) Payment of excise duties on domestic procurement of inputs or goods, including capital goods, as per DoR notification.
- (iii) Payment of service tax on procurement of services as per DoR notification.
- (iv) Payment of Customs Duty and fee as per paragraph 3.18 of this Policy.

5. **Amendment in Paragraph 3.06**

Amended Paragraph 3.06 shall read as under:

3.06 Ineligible categories under MEIS

The following exports categories /sectors shall be ineligible for Duty Credit Scrip entitlement under MEIS

- (i) EOUs / EHTPs / BTPs/ STPs who are availing direct tax benefits / exemption.
- (ii) Supplies made from DTA units to SEZ units
- (iii) Export of imported goods covered under paragraph 2.46 of FTP;
- (iv) Exports through trans-shipment, meaning thereby exports that are originating in third country but trans-shipped through India;
- (v) Deemed Exports;
- (vi) SEZ / EOU / EHTP / BPT / FTWZ products exported through DTA units;
- (vii) Items, which are restricted for export under Schedule-2 of Export Policy in ITC (HS), unless specifically notified in Appendix 3B.**
- (viii) Service Export.
- (ix) Red sanders and beach sand.
- (x) Export products which are subject to Minimum export price or export duty.
- (xi) Diamond Gold, Silver, Platinum, other precious metal in any form including plain and studded jewellery and other precious and semi-precious stones.
- (xii) Ores and concentrates of all types and in all formations.
- (xiii) Cereals of all types.
- (xiv) Sugar of all types and all forms, **unless specifically notified in Appendix 3B.**
- (xv) Crude / petroleum oil and crude / primary and base products of all types and all formulations.
- (xvi) Export of milk and milk products, **unless specifically notified in Appendix 3B.**
- (xvii) Export of Meat and Meat Products, **unless specifically notified in Appendix 3B.**
- (xviii) Products wherein precious metal/diamond are used or articles which are studded with precious stones.
- (xix) Exports made by units in FTWZ.

(xx) **Items, which are prohibited for export under Schedule-2 of Export Policy in ITC (HS).**

6. **Amendment in Paragraph 3.09 (2) (e)**

Amended Paragraph 3.09 (2) (e) shall read as under:

3.09 Ineligible categories under SEIS

(2) **(e) Export turnover relating to services of units operating under EOU / EHTP / STPI / BTP Schemes or supplies of services made to such units;**

7. **Amendment in Paragraph 4.22**

Amended Paragraph 4.22 shall read as under:

4.22 Export Obligation

- (i) Period for fulfilment of export obligation under Advance Authorisation shall be 18 months from the date of issue of Authorisation or as notified by DGFT.
- (ii) In cases of supplies to turnkey projects in India under deemed export category or turnkey projects abroad, the Export Obligation period shall be co-terminus with contracted duration of the project execution or 18 months whichever is more.
- (iii) Export Obligation for items falling in categories of defence, military store, aerospace and nuclear energy shall be 24 months from the date of issue of authorization or co-terminus with contracted duration of the export order whichever is more.
- (iv) **Export Obligation Period for inputs, as specified in Appendix 4-J, shall be as mentioned in the relevant column of the said Appendix.**

8. **Amendment in Paragraph 4.26**

Amended Paragraph 4.26 shall read as under:

4.26 Duties Exempted and Admissibility of Cenvat and Drawback

- (i) Duty Free Import Authorisation shall be exempted only from payment of Basic Customs Duty.

- (ii) Additional customs duty/excise duty, being not exempt, shall be adjusted as CENVAT credit as per DoR rules.
- (iii) Drawback as per rate determined and fixed by Central Excise authority shall be available for duty paid inputs, whether imported or indigenous, used in the export product. However, in case such drawback is claimed for inputs not specified in SION, the applicant should have indicated clearly details of such duty paid inputs also in the application for Duty Free Import Authorization, and as per the details mentioned in the application, the Regional Authority should also have clearly endorsed details of such duty paid inputs in the condition sheet of the Duty Free Import Authorisation.

9. **Amendment in Paragraph 9.51**

Amended Paragraph 9.51 shall read as under:

"Service Provider" means a person providing:

- (i) Supply of a 'service' from India to any other country; (Mode 1- Cross border trade)
- (ii) Supply of a 'service' from India to service consumer(s) of any other country **in India**; (Mode 2 - Consumption abroad).
- (iii) Supply of a 'service' from India through Commercial presence in any other country. (Mode 3 – Commercial Presence.)
- (iv) Supply of a 'service' from India through the presence of natural persons in any other country (Mode 4- Presence of natural persons.)

Effect of this Notification: In the Foreign Trade Policy, 2015-2020 released on 1.4.2015, some amendments have been made. These amendments would be deemed to have come into force with effect from 1st April 2015.

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