

**F. No. 609/132/2004-DBK  
Government of India  
Ministry of Finance  
Department of Revenue  
New Delhi**

**Circular No. 34/2005-Cus.**

Dated 5th August, 2005

**Reduction in Export Documentation – Abolition of Various Declarations- reg.**

The undersigned is directed to invite your attention to the above mentioned subject and to say that in the wake of representations from the trade and industry that the present export documentation procedure is complex and cumbersome and that under the system the exporters are required to submit a large number of documents and declarations to the Customs, causing delays and adding to the transaction cost, the Government had set up a Sub-Committee under the chairmanship of the Chief Commissioner of Customs, Delhi to study the problem in all its aspects and make recommendations. The Sub-Committee was a multi-disciplinary group and consisted of representatives from the Customs, DGFT, RBI, Federation of Indian Export Organisations (FIEO) and Delhi Exporters Association. After a careful scrutiny of the export documentation requirements under EDI system, the Sub-Committee has found that the documents required for Customs purposes are only five viz. commercial invoice, packing list, ARE-1, self declaration form and declarations pertaining to various export promotion schemes. These documents are essential documents containing vital information required for various purposes by various agencies. The Sub-Committee has, therefore, recommended that these documents can not be dispensed with. There are, however, a number of declarations presently being filed by the exporters for exports under drawback and various export promotion schemes. The Sub-Committee has observed that many such declarations have outlived their utility and presently do not serve any useful purpose. The Sub-Committee has, therefore, recommended that these declarations should be done away with.

2. The recommendations of the Sub-Committee have been examined by the Board and in pursuance of the decision of the Board, it has been decided to abolish a number of declarations as enumerated below :

**2.1. Exports under Drawback Scheme**

The declarations being abolished are those relating to availing/non-availing of the rebate of duty under Rules 18 & 19 of the Central Excise Rules, the goods manufactured/ not manufactured and exported against an Advance Licence, the goods not manufactured or exported after availing of the facility under DEPB scheme, the present market value of goods, the export value of goods being not less than the total value of imported materials used in the manufacture of such goods, the market price of export goods being not less than the drawback amount being claimed, the drawback being claimed is more than 1% of FOB value/less than 1% of the FOB value but more than Rs. 500 against the shipping bill, the payment of duties in respect of containers, packing materials or other materials used in the manufacture and packing of export products and the goods being exported under bond or claim for rebate of duty. The above declarations are presently listed at Sl. Nos. 3, 4, 5, 9, 10, 11, 12, & 14 of Appendix-III and Sl. No. 2 of Appendix IV as prescribed vide this office letter No. 609/99/2002-DBK dated 29.5.2002.

**2.2. Exports under DEPB Scheme**

The declarations being abolished are those relating to not claiming the benefits- under Engineering Products Export (Replenishment of Iron and Steel Intermediates) Scheme and duty drawback, of conversion of DEPB Shipping Bill into Drawback/DEEC Shipping Bill and of credit in respect of additional duty debited from DEPB, the fact of goods being exported under DEPB Scheme, the present market value of goods, DEPB benefits being claimed not exceeding 50% of the present market value of export goods, usage of preservatives in export products and export products having been obtained from aqua culture sources. The above declarations are presently listed at Sl. Nos. 2-7, 11, 12, 14 & 15 of Annexure-F as DEPB declaration.

**2.3. Export under DEEC/ DFRC Scheme**

The declarations being abolished are those relating to export goods corresponding to the goods specified in DEEC Licence and availing /non-availing of benefits under Rule 191-A and 191-B of the Central Excise Rules, 1944. The said declarations are presently listed at Sl. Nos. 1(a) & 1(c) of the Annexure-II of the shipping bill.

**3. Non-EDI Stations**

It is clarified that a few declarations viz. the goods manufactured/not manufactured and exported against an Advance Licence, the goods not manufactured or exported after availing the facility under the DEPB scheme (Sl. Nos. 4 and 5 of Appendix III as prescribed by this office letter supra), not claiming the benefits under duty drawback for exports under DEPB (Sl. No. 4 of Annexure - F as DEPB declaration) and the declaration about export goods corresponding to the goods specified in DEEC Licence (Sl. No. 1(a) of the Annexure-II of the shipping bill) for exports under DEEC/DFRC licence, although abolished in respect of exports under EDI, will



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continue to be filed at non-EDI stations until such time that these stations are brought under EDI. Barring these exceptions all declarations are abolished for exports under schemes indicated in paragraph 3 above.

4. It is further clarified that the declaration dealing with no change in the manufacturing formula and quantum per unit imported material (Sl. No. 2 of Appendix III as prescribed by this office letter supra) is required to be given only for fixation of brand rate of duty drawback under Rule 6 or 7 of the Drawback Rules, 1995 and, therefore, exporters need not give this declaration for exports under claim of All Industry Rate of Duty Drawback.

5. A suitable Draft Notice and Standing Order may be issued for the guidance of trade and staff. Difficulties faced, if any, in implementation of the circular may be brought to the notice of the Board at an early date.

*Sd/-*

(P. K. MOHANTY)

Joint Secretary (Drawback)