

## **F.No.450/26/2011-Cus.IV**

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs  
227-B, North Block,**

New Delhi-110001  
1st September, 2011.

'Self-Assessment' has been introduced in Customs vide Finance Act, 2011. Further, it has been made mandatory for importers and exporters to file declarations electronically. These changes necessitated a re-look at the extant regulations / forms. Accordingly, draft 'Bill of Entry (Electronic Declaration) Regulations, 2011' and draft 'Shipping Bill (Electronic Declaration) Regulations, 2011' have been prepared by CBEC and are attached herewith as Annexure - 'X' & 'Y' respectively.

2. Board solicits comments and suggestions on the above draft Regulations from the trade and industry associations, departmental officers and others. The comments and suggestions to the draft Regulations may please be sent latest by 16th September, 2011, to Director (Customs), Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, Room No.227-B, North Block, New Delhi - 110001 or at Fax No. (011) 23092173 or at e-mail I.D.: dircus@nic.in

3. Draft 'Bill of Entry (Electronic Declaration) Regulations, 2011' and draft 'Shipping Bill (Electronic Declaration) Regulations, 2011' have been put up only to elicit public response. Final decision shall be taken only after due examination of the responses received.

**( R. P. Singh )  
Director (Customs)**

**Annexure - 'X'**

### **Draft 'BILL OF ENTRY (ELECTRONIC DECLARATION) REGULATIONS, 2011'**

In exercise of the powers conferred by section 157, read with section 46 of the Customs Act, 1962 (52 of 1962), and in supersession of the Bill of Entry (Electronic Declaration) Regulations, 1995, except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title, extent and commencement. -

(i) These regulations may be called the Bill of Entry (Electronic Declaration) Regulations, 2011.

ii) These regulations shall apply to the import of goods through all customs stations where the Indian Customs Electronic Data Interchange System (ICES) is in operation.

(iii) These regulations shall come into force on the date of their publication in the Official Gazette.

2. Definitions. - In these regulations, unless the context otherwise requires, -

(a) "authorised person" means an importer or a person holding a valid licence under the Customs House Agents Licensing Regulations, 2004 who is authorised by such importer;

(b) "bill of entry" means electronic declaration that has been accepted and assigned a unique number by the ICES, and its print-outs;

(c) "electronic declaration" means particulars relating to the imported goods that are entered in the ICES;

(d) "ICEGATE" means Indian Customs EDI Gateway, an e-commerce portal of the Central Board of Excise and Customs;

(e) "service centre" means the place specified by the Commissioner of Customs where the data entry of an electronic declaration is carried out;

(f) words and expressions used and not defined herein but defined in the Customs Act, 1962 (52 of 1962) shall have the same meaning respectively, assigned to them in the said Act.

3. The authorised person may enter the electronic declaration in the ICES by himself through ICEGATE or by way of data entry through the service centre. In the case of data entry through the service centre, the authorised person shall furnish the particulars, in the format set out in Annexure-A to these regulations.

4. The bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration in the ICES either through ICEGATE or by way of data entry through the service centre, a unique bill of entry number is generated by the ICES for the said declaration.

5. After the completion of assessment, the authorised person shall obtain the original bill of entry (customs copy) and challan and present the same along with duty-paid challan and supporting import documents to the proper officer of customs for making an order permitting clearance, after examination of the imported goods if so required.

6. After making order permitting clearance of the imported goods, duplicate bill of entry (importer's copy) and the triplicate bill of entry (exchange control copy) shall be generated by the ICES. The original bill of entry (customs copy) along with supporting import documents shall be retained by the proper officer of customs and after suitable endorsements the duplicate bill of entry (importer's copy) and the triplicate bills of entry (exchange control copy) shall be handed over to the authorized person.

## **Annexure A of X**

### Annexure - 'Y'

Draft 'SHIPPING BILL (ELECTRONIC DECLARATION) REGULATIONS, 2011'

In exercise of the powers conferred by section 157, read with section 50 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title, extent and commencement. -

(i) These regulations may be called the Shipping Bill (Electronic Declaration) Regulations, 2011.

(ii) These regulations shall apply to export of goods from all customs stations where the Indian Customs Electronic Data Interchange System (ICES) is in operation.

(iii) These regulations shall come into force on the date of their publication in the Official Gazette.

2. Definitions. - In these regulations, unless the context otherwise requires, -

(a) "authorised person" means an exporter or a person holding a valid licence under the Custom House Agents Licensing Regulations, 2004 and authorised by such exporter;

(b) "electronic declaration" means particulars relating to the export goods entered in the ICES;

(c) "ICEGATE" means Indian Customs EDI Gateway, an e-commerce portal of the Central Board of Excise and Customs;

(d) "service centre" means the place specified by the Commissioner of Customs where the data entry for an electronic declaration is carried out;

(e) "shipping bill " means an electronic declaration that has been accepted and assigned a unique number by the ICES, and its print-outs;

(f) words and expressions used and not defined herein but defined in the Customs Act, 1962 (52 of 1962) shall have the same meaning respectively, assigned to them in the said Act.

3. The authorised person may enter the electronic declaration in the ICES by himself through ICEGATE or by way of data entry through the service centre. In the case of data entry through the service centre, the authorised person shall furnish the particulars, in the format set out in Annexure - A to these regulations.

4. The shipping bill shall be deemed to have been filed and where applicable self assessment of duty completed when, after entry of the electronic declaration in the ICES either through ICEGATE or by way of data entry through the service centre, a unique number is generated by the ICES for the said declaration.

5. The checklist together with the supporting export documents and challan evidencing payment of duty and/or cess, if any, shall be presented to the proper officer of customs for making an order permitting clearance, for loading of goods for exportation, after examination of the export goods if so required.

6. After making an order permitting clearance of goods for exportation, the original (customs copy), exporter's copy, exchange control copy and the export promotion copy of shipping bills shall be generated by the ICES. The original (customs copy) of the shipping bill and the checklist shall be retained by the proper officer. The exporter's copy, exchange control copy and the export promotion copy of shipping bill shall after suitable endorsements be handed over to the authorised person. Transference copies of shipping bill shall be generated wherever necessary.

## **Annexure A of Y**