EXPORT-IMPORT PROMOTIONAL SCHEMES IN INDIA



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	AAYAT NIRYAT FORMS	TITLE	
-	ANF1	PROFILE OF IMPORTER/EXPORTER	
	ANF 2A	IMPORTER EXPORTER CODE NUMBER	
	ANF 2B	IMPORT LICENCE FOR RESRICTED ITEMS	
	ANF 2C	IMPORT CERTIFICATE UNDER INDO-US MEMORANDUM	
	ANF 2 C	APPLICATION FORM FOR END USER CERTIFICATE UNDER PARA 2.11 A OF THE HBP V-1	
	ANF 2D	EXPORT LICENCE FOR RESTRICTED ITEMS	
	ANF 2E	EXPORT LICENCE FOR SCOMET ITEMS	
	ANF 2F	REFUND OF APPLICATION FEES	
		COMMON APPLICATION FORM FOR VKGUY, FMS, FPS (INCLUDING MLFPS) FOR EXPORTS MADE ON OR AFTER 27.08.09	
		ANF FOR POLICY PARA 3.13.4 (FOR AGRI, INFRASTRUCTURE INCENTIVE SCRIP UNDER VKGUY)	
	ANF 3E	STATUS HOLDER INCENTIVE SCRIP (To Be Notified)	
		ADVANCE AUTHORISATION (INCLUDING ADVANCE AUTHORISATION FOR ANNUAL REQUIREMENT) /(ADVANCE RELEASE ORDER (ARO)/ INVALIDATION LETTER)	
	ANF 4B	FIXATION / MODIFICATION OF STANDARD INPUT OUTPUT NORMS (SION)	

AAYAT NIRYAT	TITLE
FORMS	
ANF 4C	FIXATION OF DEPB RATES/ FIXATION OF BRAND RATES OF DEPB FOR SAD COMPONENT
ANF 4D	CLUBBING OF ADVANCE AUTHORISATION
ANF 4E	ENHANCEMENT IN CIF/FOB VALUE FOR REVALIDATION OR EO EXTENSION OF AUTHORISATION
ANF 4F	REDEMPTION/ NO BOND CERTIFICATE AGAINST ADVANCE AUTHORISATION
ANF 4G	DUTY ENTITLMENT PASSBOOK (DEPB APPLICATION)
ANF 4H	DUTY FREE IMPORT AUTHORISATION (DFIA APPLICATION)
ANF 4I	GEM REP AUTHORISATION
ANF 5A	EXPORT PROMOTION CAPITAL GOODS (EPCG AUTHORISATION)
ANF 5B	STATEMENT OF EXPORT FOR REDEMPTION OF EPCG AUTHORISATION
ANF 5C	EO REFIXATION UNDER EPCG SCHEME
ANF 4C	FIXATION OF DEPB RATES/ FIXATION OF BRAND RATES OF DEPB FOR SAD COMPONENT
ANF 4D	CLUBBING OF ADVANCE AUTHORISATION
ANF 4E	ENHANCEMENT IN CIF/FOB VALUE FOR REVALIDATION OR EO EXTENSION OF AUTHORISATION
ANF 4F	REDEMPTION/ NO BOND CERTIFICATE AGAINST ADVANCE AUTHORISATION
ANF 5D	CLUBBING OF EPCG AUTHORISATION

AAYAT NIRYAT FORMS	TITLE
ANF 8	FOR CLAIMING DUTY DRAWBACK ON ALL INDUSTRY RATES/ FIXATION OF DRAWBACK RATES/ REFUND OF TERMINAL EXCISE DUTY
ANF 8A	APPLICATION FOR PAYMENT OF INTEREST ON DELAYED REFUND OF DUTY DRAWBACK (DBK)/ TERMINAL EXCISE DUTY (TED) ON DEEMED EXPORTS/ CENTRAL SALES TAX (CST) ON SUPPLIES TO EXPORT ORIENTED UNITS

EXPORT PROMOTION AND DUTY EXEMPTION/REMISSION SCHEME UNDER FOREIGN TRADE POLICY

PRE-EXPORT (Advance Authorization)

VISHESH KRISHI & GRAM UDYOG YOJANA

SERVED FROM INDIA SCHEME (SFIS)

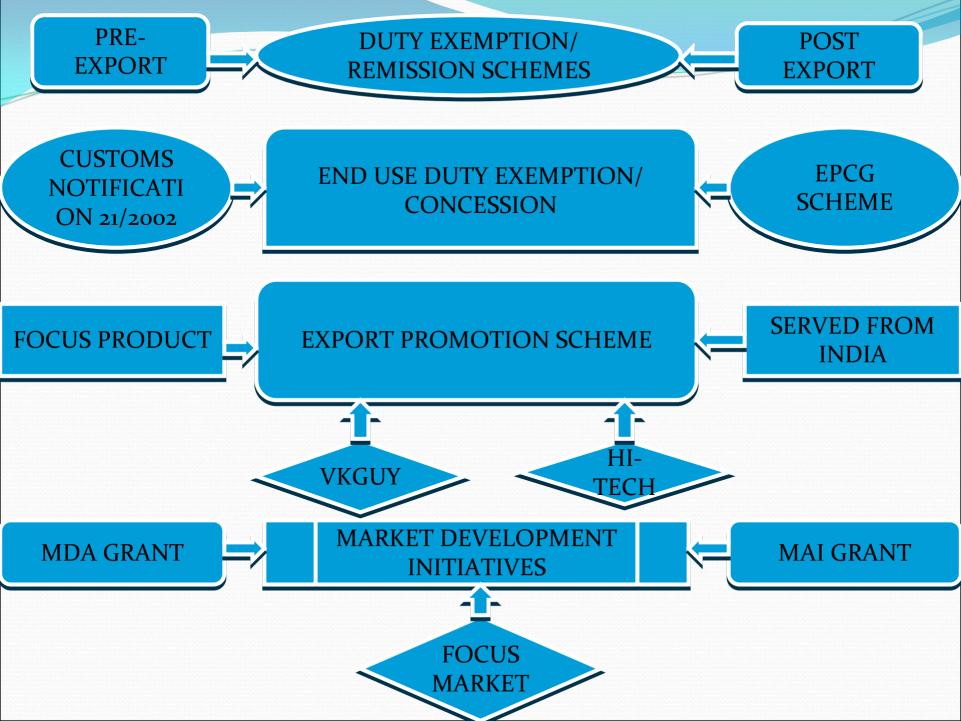
FOCUS PRODUCT SCHEME

FOCUS MARKET SCHEME

NOTIFICATIONS

POLICY CIRCULARS

EPCG



PRE-EXPORT

Advance Authorization:- Permits duty free imports of raw material, consumables, fuel (both as input & for power generation), catalyst for exports/intermediate supplies or deemed exports.

BASIC FEATURES:-

- · Based on SION, adhoc or self declared forms.
- With a minimum value addition of 15%, except tea (50%),
- 36 months validity, except for BIFR/SSIs under State Rehabilitation, Auth's for spices, drugs & tea
- Redemption on S/B and BRC.

ADVANCE AUTHORIZATION

Other Features

- Exemption from
 - · Basic Custom duty
 - · Additional customs duty
 - Education Cess
 - Anti dumping & safeguards duty (except for supply to projects funded by UN Agencies & supply to nuclear power plants under Competitive bidding)
- Actual User
- Inputs cannot be transferred after EO completion.

ADVANCE AUTHORIZATION PROCEDURE

ANF-1 (PROFILE OF IMPORTER / EXPORTER)

ANF 4A -

- IEC Number
- CIF Value of Imports
- FOB / FOR Value of Exports
- · Value Addition
- Details of export product(s)
- Details of imports
- · Outstanding EO under other AA's
- Details of exports/suppliers in last 3 years
- Address of factory/CE authority for imports
- · Details of supporting manufacturer

ADVANCE AUTHORATION PROCEDURE S

Annual Requirements

- CA/CWA Certificate on last year exports
- Manufacturing license of AA Holder/Supporting manufacturer

Self Certification (Para 4.7)

- Technical details of export product (Appendix 33)
- · CE certificate on imports nexus
- CA/CWA certificate on production/consumption data for last 3years

Deemed Exports/ Intermediate Supplies

- · Invalidation letter for supplies to
 - EPCG Authorization holder
 - AA Holder
- Project Authority Certificate for other supplies

ADVANCE AUTHORIZATION REDEMPTION

ANF 1 (Profile of Importer/ Exporter

ANF 4 F

- AA Details
- Details of exports (Physical or deemed)
- · Details of Imports
- · Details of excess imports wrt EO
- DOCUMENTS
 - BRC/FIRC/Appendix 2 2 A/ Payment Certificate
 - Shipping Bill/BOE/Excise attested invoice/ PAC

EPCG SCHEME

Import of Capital goods for pre-production, production & post production at 3% net duty with an EO of 8 times duty saved to be fulfilled in 8 years

Derogations of :-

12 years EO period of duty saved > Rs. 100 crores, BIFR/SSI under State Rehabilitation cases.

6times duty saved for SSI Units s.t. imports not> Rs. 50 Lakhs.

75% EO if fulfilled within half the original EO period

6 times duty saved and 12 years EO period for agrounits.

ZERO DUTY EPCG SCHEME

Import of capital goods for preproduction, production & post production at 0% net duty with an EO of 6times duty saved to be fulfilled in 6years.

- Scheme available for exporters of :-
 - Engineering & electronic products
 - Basic chemicals & pharmaceuticals
 - Apparels & textiles
 - Plastics
 - Handicrafts
 - Chemicals & allied products

EPCG SCHEME PROCEDURES

ANF 1

(PROFILE OF IMPORTER / EXPORTER)

ANF 5A

- · Sectoral Categorization of CG
- · Goods exported/Services Rendered
- Nature of EPCG imports
- Exports/Supplies in last 3 years
- · EPCG already obtained
- · CG Details
- Duty Saved Computation
- EO and average EO fixed
- · Port of Registration
- Factory Address
- Supporting manufacturer details

EPCG AUTHORIZATION REDEMPTION

ANF 1 (PROFILE OF EXPORTER / IMPORTER)

ANF 5B

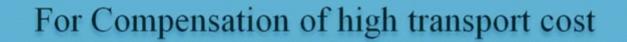
- EPCG Authorization details
- · Details of exports and services
- · Details of exports for maintaining average
- Documents
 - Consolidated statement of exports/services rendered signed by CA and Bank
 - Evidence of Supplies and payment vide banking channels for deemed exports

VISHESH KRISHI & GRAM UDYOG YOJANA

Transferable duty credit for export of specified agricultural

- @5% of FOB Value of Exports made from 27-08-2009
- @3% of FOB Value of inputs (other than catalysts, consumables, packing materials) related to export product
- under VKYUG are Imported under AA, DFRC, DFIA • Additional 2% credit for export of flowers, fruits &
- Imports of
 - Ram Material barring restricted list
 - Only specified permitted capital goods.

VISHESH KRISHI & GRAM UDYOG YOJANA



10% total duty credit for status holders for import of

Cold Storage units

Pack houses

Reefer Vans/containers

Other goods notified under Appendix 37F

Benefit subject to actual user condition

Total benefit to all status holders not to exceed Rs. 100Cr/yr (50 Cr/half year)

VISHESH KRISHI & GRAM UDYOG YOJANA

Exports and counted for entitlement

- Export of goods imported in the same form
- Exports made through trans shipment
- Deemed Exports
- Exports by SEZ
- Products not in Appendix 37A
- Exports by EOU/BTP if availing of direct tax benefits

VISHESH KRISHI & GRAM UDYOG YOJNA-PROCEDURES

ANF 1 (Profile of Importer / Exporter)

ANF 3C

FOB Value of Exports

Duty free Credit Entitlement

Port of Registration

Export Details

No. of Split certificates

Copy of Shipping Bills/Bill of export Bank Realisation Certificate/ FIRC

COMMON PROCEDURES FOR VKGUY, FMS, EPS, HI-TECH

Filing of Application on the later of

- 12 Months of date of export.
- 6 Months of date of realization.
- 3 months of date of printing/release of shipping bill.
- 6 Months from Public Notice of inclusion / Modification of products (only for shipments made prior to the public notice.

Separate applications for periods 2006-07, 2007-08, 2008-09.

One application restricted to 50 Shipping bills.

No clubbing of EDI and non EDI Shipping bills.

SERVED FROM INDIA SCHEME (SFIS)

Actual user
Duty credit for
service
providers with
Rs. 10 Lakhs
(current/preced
ing year) or
individuals
with Rs.
5Lakhs Forex
earning.

Entitlement

All Service providers of Service listed in Appendix 10): 10% Ineligible Remittances

Related to financial services sector

Raising of all types of foreign currency loans

Export proceeds realization of Clients

Issuance of foreign currency bonds

Ineligible Services

Payments for services received from EEFC Account.

Foreign Exchange turnover by Health care Institutions.

Foreign Exchange turnover by educational institutions.

Services provider in Telecom Sector.

SERVED FROM INDIA SCHEME (CONTD.)

IMPORTS OF:-

Capital Goods (including spares) Offices & Professional equipments

Office Furniture

Consumables

Food &
Alcoholic
beverages
(only for
hotels, clubs,
golf resorts
and standalone
restaurants)

SERVED FROM INDIA (PROCEDURES)

ANF 1

• Profile of IMPORTER/EXPORTER

ANF 3B

- Classification of Service
- · Category of Service
- Foreign Exchange earned and entitlement
- Port of Registration

Docum ents

- CA/CWA Certificate for service providers
- · Service Tax Registration

Applica tion Period

- · June 2009, for SFIS under Previous Financial year
- 12 Months from end of application frequency period (SFIS under current financial year)

SERVED FROM INDIA SCHEME (ANF 3B)

Examined & Verified

- BRC
- FIRC
- Certificate from international cerdit card companies
- Evidences of foreign exchange.

Maintained

- Accounting Registers
- Financial Registers

Authentication of Certificate of Foreign exchange earned by supply of service.

FOCUS PRODUCT

Categories

General: - @ 2 % FOB value of Exports

Sports goods and toys: @ 5% of FOB Value of exports

High Value Added Manufactured Goods: @ 2 % of FOB Value of exports

Market L inked focus product : @ 2 % of FOB Value of exports

Features

Duty free Scrip freely transferrable

Intended to incentivize export of employment intensive products in rural and semi urban areas

FPS GENERAL CATEGOR Y

Leather & Footwear

Fire works

Stationery

Handicrafts (Carpets, Glass ware, metal/alloys)

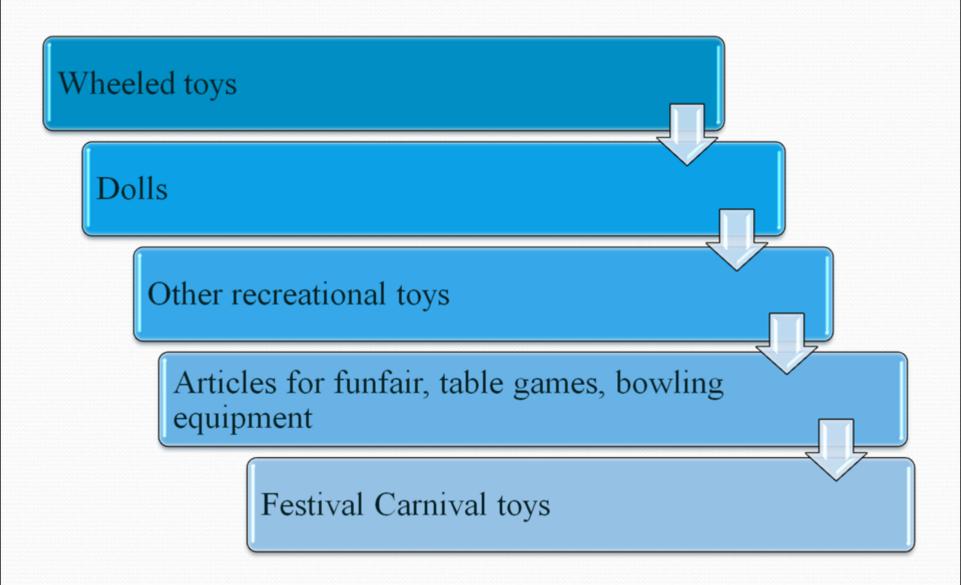
Handloom

Handmade Carpets

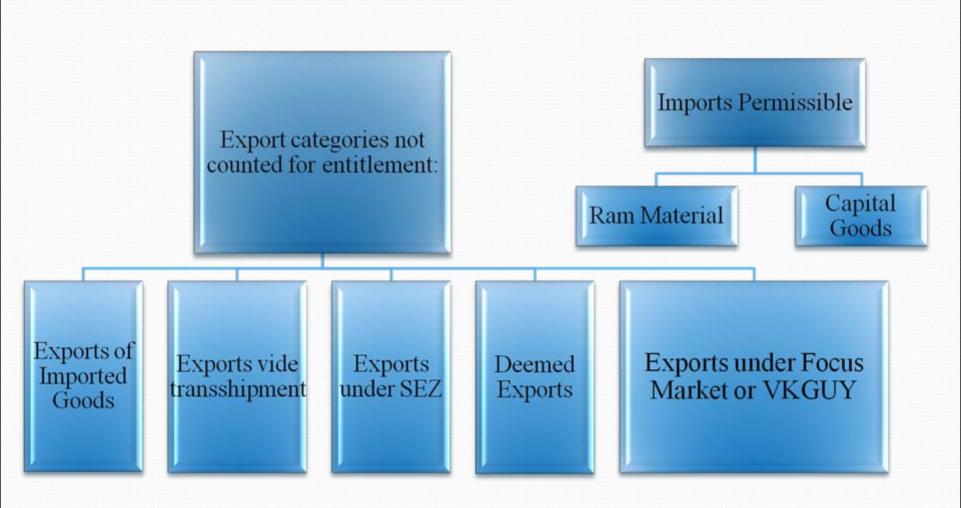
Coir Products

Agricultural Products (Cereals, Seeds)

FPS TOYS AND SPORTS GOODS



FOCUS PRODUCT



FOCUS PRODUCT (PROCEDURES)

ANF 1 (Profile of Importer / Exporter)

ANF 3 C

- IEC Number
- Application Details
- RCMC Detials
- Details of Exports

DOCUMENTS

- Shipping Bill/Bill of Export
- BRC/FIRC/Appendix 22A

FOCUS MARKET SCHEME

Export to notified countries are entitled for entitled for duty credit scrip @ 2 % of FOB of exports

Features

- Scrip freely transferrable
- Intended to offset high freight costs and disabilities for that market with a view to enhancing export competitiveness

FOCUS MARKET PROCEDURES

ANF 1

• Profile of Importer / Exporter

ANF 3C

- Details of exports in base period
- Port of Registration

DOCUMENTS

- Shipping Bill or copies thereof
- BRC/FIRC/Appendix 22A
- Export Order
- Invoice
- Bill of Entry in the export destination

NOTIFICATION NO.	DATE	SUBJECT
01/2009-2014	27.08.2009	The Central Government hereby notifies the Foreign Trade Policy, 2009-2014 as contained in Annexure to this notification. The Policy shall come into force w.e.f. 27 th August, 2009.
02/2009-2014	27.08.2009	Amendment in Schedule-I (Imports) of the ITC (HS) Classifications of Export and Import items-reg.
03/2009-2014	27.08.2009	Amendment in Chapter-12&44 relating to Export of Plant and Plant Products and in Chapter-31 relating to Export of Fertilizer in schedule -II of ITC(HS)
04/2009-2014	04.09.2009	Amendment in Notification No:85 dt.17.03.2008 to extend the ban on export of Edible Oil upto 30.09.2010 and amendment in Notification No:60 dt. 20.11.2008 for allowing export of Edible Oil in branded consumer packs upto 30.09.2010.
05/2009-2014	07.09.2009	Export of Basmati Rice-MEP and conditions regarding.
<u>06/2009-2014</u>	08.09.2009	Export of shavings of Shed Antlers – relaxation regarding.
07/2009-2014	08.09.2009	Import Policy of Electrical Energy.
08/2009-2014	09.09.2009	Import Policy of Carbon black and Other, polyesters. 32

NOTIFICATION		
NOTIFICATION NO.	DATE	SUBJECT
09/2009-2014	10.09.2009	Import Policy of Electrical Energy.
10/2009-2014	22.09.2009	Amendment in Chapter 15, Sl.No.67 of Schedule-II (Export Policy) for adding Lanolin in item description.
11/2009-2014	23.09.2009	Import Policy of Electrical Energy.
12/2009-2014	29.09.2009	Amendment in Notification No.17)RE-2007)/2004-09 dated 26.7.2007.
13/2009-2014	14.10.2009	Import Policy of wild animals (including their parts and products).
14/2009-2014	14.10.2009	Import policy of "Mobile Handsets".
15/2009-2014	15.10.2009	Policy for issue of import licences of Rough Marble Blocks/Slabs, w.e.f. 1st October, 2009.
<u>16/2009-2014</u>	23.10.2009	AMENDMENT IN POLICY FOR ISSUE OF IMPORT LICENCES FOR ROUGH MARBLE BLOCKS/SLABS, w.e.f. 1st OCTOBER, 2009.
17/2009-2014	27.10.2009	Amendment in Paragraph 2.1.2 of the Foreign Trade Policy,2009-2014 in respect of direct/indirect export and import to/from Democratic People's Republic of Korea (DPRK)

NOTIFICATION	DATE	SUBJECT
NO.		
18/2009-2014	2.12.2009	Permission for export of edible oil in small consumer packs-regarding.
19/2009-2014	07.12.2009	Export of Organic Wheat- conditions regarding.
20/2009-2014	07.12.2009	Export of Organic Non-basmati Rice - conditions regarding.
21/2009-2014	14.12.2009	Export of Rice-MEP and conditions regarding.
<u>22/2009-2014</u>	23.12.2009	Prohibition on import of milk and milk products from China.
23/2009-2014	08.01.2010	Import policy of items under Exim Code "7208".
<u>24/2009-2014</u>	14.01.2010	Amendment in chapter 8 of FTP regarding mega power projects.
<u>25/2009-2014</u>	15.01.2010	Amendment in Chapter 3 of FTP regarding Para 3.13.2, 3.14.2, 3.15.2 & 3.15.3.
<u>26/2009-2014</u>	25.01.2010	Amendment for Export of Animal by product to EU in the Schedule 2 (Export Policy) of ITC(HS) Classifications of Export and Import items.

NOTIFICATION NO.	DATE	SUBJECT
27/2009-2014	27.01.2010	Import Policy of Toys.
<u>28/2009-2014</u>	08.02.2010	Amendment in Chapter 8 of FTP regarding Mega Power Project.
29/2009-2014	09.02.2010	Prohibition on export of wheat and wheat products – exemption for export of wheat to Nepal.
30/2009-2014	10.02.2010	Import policy for vehicles.
31/2009-2014	16.02.2010	Amendment in paragraph 4.1.6 related to Value Addition under Advance Authorization scheme.
32/2009-2014	26.02.2010	Amendment in Para 3.17.11 of FTP 2009-14.
33/2009-2014	03.03.2010	Prohibition on Export of Non-basmati Rice – exemption regarding.

NOTIFICATION NO.	DATE	SUBJECT
34/2009-2014	25.03.2010	Exemption in Prohibition on export of Pulses - regarding.
35/2009-2014	30.03.2010	Prohibition on export of Pulses – regarding.
36/2009-2014	31.03.2010	Policy for issue of import licenses of Rough Marble Blocks for the Financial year 2010-11.
37/2009-2014	09.04.2010	Amendment in the ITC(HS) Classification of Export and Import items.
38/2009-2014	09.04.2010	Compulsory registration of cotton yarn export contracts – reg.
39/2009-2014	04.05.2010	Amendment in the Notification No.26/2009-14 dated 25.1.2010 regarding export of Animal by Products to EU.
40/2009-2014	12.05.2010	Prohibition on export of wheat - exemption for export of wheat to Bangladesh

NOTIFICATION NO.	DATE	SUBJECT
41/2009-2014	18.05.2010	Amendment in Paragraph 1 of Notification No. 33(RE-2007)/2004-2009 dated 08.10.2007
42/2009-2014	18.05.2010	Prohibition on Export of Non-basmati Rice - exemption regarding.
43/2009-2014	19.05.2010	Import Policy of worm clothing and other worm articles.
44/2009-2014	21.05.2010	Amendments in the Schedule 2, Table B of ITC HS Classifications of Export and Import Items, with immediate effect.
45/2009-2014	21.05.2010	Amendments in Chapter 25 (export licensing note regarding export to Maldives) of the Schedule 2 (Export Policy) of ITC HS Classifications of Export and Import Items.
46/2009-2014	24.05.2010	Amendments in Notification No. 44 /2009-14 dated 21.5.2010.
47/2009-2014	26.05.2010	Import Policy of Radial Tyres.
48/2009-2014	15.06.2010	Mandatory Indian quality standards.

CIRCULAR NO.	DATE	SUBJECT
<u>Circular -01</u>	27.08.2009	Amendment of Policy Circular No. 77 dated 31.03.09 related to "Guidelines for import of Precious Metal by the Nominated agencies" - regarding.
<u>Circular -02</u>	27.08.2009	Import of sports weapons by 'Renowned Shootersreg.
Circular -03	27.08.2009	Automatic Endorsement of Additional Items permitted for imports under Target Plus Scheme (under Para 3.7 - FTP RE2004 / FTP RE2005) and under DFCE for Status Holders Scheme (under Para 3.7.2.1 (vi) of EXIM Policy (RE2003)).
<u>Circular -04</u>	01.09.2009	Corrigendum in respect of export of Meat of Sheep/Goat covered under Chapter 2 of ITC(HS).
<u>Circular -05</u>	04.09.2009	Import of sports weapons by "Renowned Shooters."
<u>Circular -06</u>	09.09.2009	Import of waste paper
Circular -07	16.09.2009	Constitution of an Inter-Ministerial Committee to redress/resolve problems/issues of exporters – Constitution reg.
<u>Circular -08</u>	29.09.2009	Guidelines for import of Rough Marble Blocks/Slabs for the year 2009-10.

CIRCULAR NO.	DATE	SUBJECT
<u>Circular -09</u>	01.10.2009	Clarification with regard to:
		A: Deemed Export Benefits on supplies against Invalidation Letter / ARO.
		B: Value Addition requirement on clubbing - regarding.
Circular -10	12.10.2009	Clarification to enable procurement of spares beyond 5% by granite sector EOUs.
<u>Circular -11</u>	13.10.2009	Reimbursement of Secondary and higher education cess paid on excise duty/terminal excise duty in case of supplies made under deemed exports.
Circular -12	23.10.2009	Import licences for Rough Marble Blocks/Slabs – Issue of balance quota for the year 2009-10 as per New Policy.
Circular -13	27.10.2009	Operationalisation of provisions of Para 5.11.2 of Hand Book of Procedure Vol1 (2009-14)
Circular -14	30.10.2009	Constitution of an Inter-Ministerial Committee to redress/resolve problems/issues of exporters- Constitution reg.
<u>Circular -15</u>	05.11.2009	Grant of VKGUY and FPS/FMS benefits against self attested EP copy of shipping bills (in cases where original EP copy of Shipping Bill has been negotiated by the Bank).
<u>Circular -16</u>	13.11.2009	Clarification regarding Foreign Exchange earnings to be counted for redemption of EPCG Authorizations issued to Service Provider.

CIRCULAR NO.	DATE	SUBJECT
<u>Circular -17</u>	18.11.2009	Issuance of EPCG authorization to Branch Offices etc.
Circular -18	08.12.2009	Admissibility of DEPB benefit under DEPB entry number 507 meant for the export product "Rubber Compounded Sheets/ Rings/Gasket" falling under the product Group "Chemicals" (Product Code: 62).
<u>Circular -19</u>	18.12.2009	Permission for export of edible oil small consumer packs-regarding.
<u>Circular -20</u>	01.01.2010	Extension of time for filing of applications for fixation of Brand Rate of Duty Drawback for High Speed Diesel (HSD) supplied by domestic oil companies to EOU's prior to issue of Notification No. 20 dated 17.8.05.
<u>Circular -21</u>	12.01.2010	Eligibility of cotton bathmats/rugs for grant of duty credit scrip under VKGUY/FPS of FTP.
<u>Circular -22</u>	03.02.2010	Procedure to re-credit 4% Special Additional Duty (SAD) of Customs in DEPB, VKGUY, FPS, FMS, MLFPS scrips in view of the refund facility allowed under Customs Notification No. 102/2007-Customs dated 14 th September, 2007 (as amended) to be read with the Customs instructions communicated vide F.No.354/129/2007-TRU dated 14.9.2007, Customs circular No6 /2008-Customs dated 28 th April, 2008 and 6 /2009-Customs dated 9th February, 2009 - regarding
Circular -23	09.02.2010	Confirming membership of Chartered accountants with the Institute of Chartered Accountants of India.

CIRCULAR NO.	DATE	SUBJECT
NO.		
<u>Circular -24</u>	11.02.2010	Clarification on the stipulation of minimum 15% disbursement of precious metal by Nominated agencies to exporters – regarding.
Circular -25	22.02.2010	Amendment in Policy Circular No. 94 dated 16.6.2009 – Verification of new IEC.
<u>Circular -26</u>	17.03.2010	Import of Ships (Vessels) & other moveable capital goods etc. if imported under SFIS Scheme of FTP and their installation, clarification thereof.
<u>Circular -27</u>	25.03.2010	Acceptance of cash payments (in Foreign Currency Notes), for the purpose of fulfillment of export obligation (EO) by Service Providers under EPCG Scheme; as well as for eligibility for SFIS scrips.
<u>Circular -28</u>	31.03.2010	Drawing of export samples of basmati rice for variety identification purposes.
Circular -29	31.03.2010	Invitation for applications for Import licences for Rough Marble Blocks - Issue of quota for the financial year 2010-11 as per Policy Notified vide Notification No. 36/2009-14 dated 31-3-2010.
<u>Circular -30</u>	12.04.2010	Listing of Supporting Manufacturer in the SHIS scrip (Para 3.10.4 of HBP V.I) and other details/instructions regarding SHIS.



CA. MUKESH KUMAR BANSAL