

F.No.450/147/2015-Cus-IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

227B, North Block
Dated the 31st March, 2016

To,

All Principal Commissioners/Commissioners of Customs / Customs (Preventive)
All Principal Commissioners/ Commissioners of Customs and Central Excise.

Sir/Madam,

Subject: Implementation of 'Integrated Declaration' -reg.

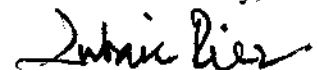
Following the issue of CBEC Circular 10/2016-Cus dated 15.03.2016 regarding implementation of the Single Window "Integrated Declaration" with effect from 1st of April, 2016, the 'Bill of Entry' will be replaced by an 'Integrated Declaration', which covers all information required for import clearance by the other government agencies. The Customs Broker or Importer shall submit the "Integrated Declaration" electronically to a single entry point, i.e. the Customs Gateway (ICEGATE). Separate application forms (both online and hardcopy) required by different Participating Government Agencies (PGAs) like Drug Controller, AQCS, WCCB, PQIS and FSSAI would be dispensed with.

2. DG (Systems) has issued an advisory vide their letter No. IV(25)/01/2012 dated 18/3/2016, to Commissioners of Customs informing the key points with regard to the changes being introduced to the BE format. Further, Agency-wise Filing Guidelines and Frequently Asked Questions (FAQs) have also been placed on the ICEGATE website. Customs officers, trade associations, Service Centre operators and IT service providers have been sensitized to these changes through training sessions held all over the country. The ICEGATE website now has a separate page to display all instructions and guidelines issued in connection with the Single Window project.

3. The changes introduced to the Bill of Entry include additional requirements on account of Customs as well as Participating Government Agencies (PGAs) under the Single Window project. For the benefit of the officers in the field, a summary has been prepared and is attached as Annex.

4. In case of any difficulty in the implementation of the 'Integrated Declaration' a reference may be made to the Single Window project team & DG (Systems).

Yours faithfully,



(Zubair Riaz)

Director Customs

Annex

Bill of Entry Level

- (i) With effect from April 1, 2016, importers will be required to submit the Authorised Dealer Code of the bank that will be making outward remittance of foreign exchange in connection with the imported goods. This follows the finalization of the specifications for RBIs IDPMS (Import Data Processing & Management System) which is aimed at monitoring the flow of outward remittance.
- (ii) A new field is being introduced to report the “UCR” or (Unique Consignment Reference). The UCR is for the identification of consignments in the international supply chain and will facilitate exchange of advance information bilateral agreements / Customs Mutual Assistance Agreements. Presently, this field will not be used and the importers should leave a blank.
- (iii) In view of the proposals under the Finance Bill, 2016 proposes amendments to the Customs Act, 1962, to provide for deferred payment of customs duties for importers and exporters to certain class of importers and exporters. To cater to such and other forms/methods of payment of Customs duty, a new field has been added called "payment method code". At present, the field will carry a mandatory value of 'T' for transaction-wise payments.

Invoice Level

- (iv) RBI Circular No. 70 November 8, 2013 allows Authorised Dealers to make payments to a third party for import of goods, provided the Bill of Entry mentions the name of the supplier and the narration that the related payment has to be made to the (named) third party. In order to comply with the above circular and to facilitate the recording of the third party details, a new field has been added into the Bill of Entry. The above RBI circular provides that the third party payment should be made only to FATF (Financial Action Task Force) compliant country. To monitor the same, the Address field is provided to capture Country code to verify compliance to above guidelines.
- (v) At present, the EDI Bill of Entry allows four INCOTERMS (CIF, FOB, C&I & C&F). To cater for other types of INCOTERMS, such as ex-works (EXW), a new field “TERMS place” has been added.
- (vi) Under Authorised Economic Operator (AEOs) of other countries will be granted facilitated clearance under Mutual Recognition Agreements (MRAs). To allow importers to declare such AEOs in the Bills of Entry, a set of fields have been added.
- (vii) A flag has been added with regard to the relationship between buyer and sell. If the importer answers ‘Y’, he has to fill-in the SVB Registration Number. This flag was

already present in the forms of the Service Centre. It has now been added to the Bill of Entry Message format.

Item Level Changes

(viii) 'End use of the item' is presently a free text field. This has been converted into a dropdown list, because, purpose of import/ Intended end-use is a key data field for Participating Government Agencies. It will be used to determine the agency (ies) from whom NOC is required.

(ix) In order to facilitate proper declaration by the importer with regard to accessories of items and their correct treatment under the Accessories (Condition) Rules, 1963, a new field "Accessory Status" has been added to the Bill of Entry at the item level: The importer will declare the Accessory status of an item as follows:

'0' Indicates that no accessory/spare part/maintenance or repair implements are imported along with the item

'1' Indicates that accessories/spare parts/maintenance or repair implements are imported along with the item. These are compulsorily supplied with the item, and are supplied free of cost with the item (Refer to Rule 2 of Accessories (Condition) Rules, 1963).

'2' Indicates that accessories/spare parts/maintenance or repair implements are imported along with the item. All such accessories /spare parts/maintenance or repair implements have been declared as separate items (and classified under the respective CTHs) in the Bill of Entry.

Note: If Accessory Status is '1', please provide a brief description of all accessories supplied as a part of the item in the already existing field "Accessories of Item".

(x) For receiving a proper declaration in relation to RSP Applicability, the current field is modified so that the importer makes a clear declaration in respect of every item. The importer needs to select Y, N, Q, T or D as follows:

- Importer selects "Y" when item being imported is covered under the Notification No. 49/2008 – CE dated 24.12.2008 as amended (RSP based assessment), and the system will expect details in the RSP table need to be provided.
- Importer selects "N" when item being imported is not covered under the Notification No. 49/2008 – CE dated 24.12.2008 as amended (RSP based assessment), and the system will not expect details in the RSP table need to be provided.

- Importer selects "Q" when item being imported is covered under the Notification No. 49/2008 – CE dated 24.12.2008 but additional duty of customs is not being paid on RSP basis as the item under import is covered under Rule 3(a) of the Legal Metrology (packaged commodities) Rules, 2011.
 - Importer selects "T" when item being imported is covered under the Notification No. 49/2008 – CE dated 24.12.2008 but additional duty of customs is not being paid on RSP basis as the item under import is covered under Rule 3(b) of the Legal Metrology (packaged commodities) Rules, 2011 and importer is an "institutional consumer" as per explanation (i) of Rule 3(b).
 - Importer selects "D" when item being imported is covered under the Notification No. 49/2008 – CE dated 24.12.2008 but additional duty of customs is not being paid on RSP basis as the item under import is covered under Rule 3(b) of the Legal Metrology (packaged commodities) Rules, 2011 and importer is an "industrial consumer" as per explanation (ii) of Rule 3(b).
- (xi) A new flag has been introduced at the item level in view of clarification issued vide Board's Circular 41/2013 dated 21-0-2013 under which the importer has the option to avail benefits of concessional Basic Customs Duty and Additional duties of Customs (CVD). Earlier a CVD notification field in the item table was always assumed to be Central Excise Notification. Thus, in order to avail exemption of Additional duty of Customs using Customs Notification, the importer should declare the flag "C" to indicate that the Notification Number declared in position 27 refers to Customs Notification and not a Central Excise one.
- (xii) Provision has been made to capture the name and address of the Manufacturer/Producer. Food Safety Authority of India and Drug Controllers are interested in the Manufacturer details, including their names and addresses. Both agencies would be assigning codes to manufactures for the control purposes.
- (xiii) Source Country & Transit country are details are required by Participating Government Agencies who are concerned with pest and disease control. Country of manufacturing is important risk indicator for Drug Controllers and Food Safety Authority of India. 'Country of Origin', which is a separate mandatory field, will most often be the same as source country and/or country of manufacturing, but that is not necessarily in all cases. Country of Origin is defined essentially in the legal context of a trade agreement and may not always fulfil the strict and specific concerns of the Participating Government Agencies.
- (xiv) Four new tables have been added to capture details of items required by the Participating Government Agencies. These tables capture different aspects of the item that are of interest to the PGAs. These include (a) item identification details, (b) item category details (based on regulatory categories defined by the PGAs) (c) Item Characteristics (aspects of an item that are of interest to the PGA) (d) Item name

(based on different taxonomy defined/followed by different PGA) (e) Item composition, which capture the constituent elements of the item, (f) Production details used to determine not only the item's residual shelf-life but also to track and trace production batches/lots even after they are released for home consumption (g) Item control details to capture the testing, control and processing history of the item prior to import. How an importer needs to provision data for different agencies in the Integrated Declaration has been specified in the "Agency-wise filing Guidelines", which can be found on the ICEGATE website.

- (xv) In relation to Free Trade Agreement/Treaty, a provision has been made to capture the origin criteria outlined in the respective Customs NT Notification (whether wholly obtained, based on value addition norms or product specific rules, including the specific text of the norms/rules). Separate instructions will be issued when this feature is implemented.
- (xvi) There are cases where a consignment has been sold on high seas more than once. A flag has been introduced to capture the transaction hierarchy where there are multiple High Sea Sale transactions involved.
- (xvii) Customs (Imported Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016 requires the importer to mandatorily provide the Central Excise Registration number in the Bill of Entry. Necessary changes have been introduced into the Bill of Entry format to capture Central Excise Registration Number. Similarly, the system has been made ready to capture the GSTIN number by setting the appropriate flag. This will be enabled as and when Goods & Services Tax (GST) is introduced in the country.
- (xviii) At the end of the Bill of Entry the declaration statement will appear covering requirements of Customs as well as PGAs. The text of the statement will dynamically include mandatory as well as conditional statements to reflect specific undertakings that an importer is required to make in the context of the Bill of Entry. At present, the text of the statement would only reflect the Customs requirements of in line with the Bill of Entry Regulations 1976, along with statements cover the contents of the Valuation Declaration.
- (xix) Details of supporting documents will be captured as part of the Bill of Entry. The table is also to be used in conjunction with the facility to upload electronic versions or copies of the supporting documents. Presently, this table is being used to capture essential data for PGAs.
- (xx) Upon preparation and filing of a Bill of Entry a checklist can be printed out containing the additional details that are now being captured as part of the Bill of Entry. Data submitted by the importer which is meant for the PGAs will also be visible to Customs officers in ICES.