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वित्त मंत्रालय MINISTRY OF FINANCE  
राजस्व विभाग DEPARTMENT OF REVENUE

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OFFICE OF THE COMMISSIONER OF CUSTOMS  
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व्यापार सुविधा सं. TRADE FACILITY NO. 18/2018

विषय: कस्टम्स ब्रोकर्स लाइसेंसिंग रेग्युलेशन, 2018-संबन्धित

Sub: Customs Brokers Licensing Regulations, 2018 -Reg.

आयातकों, निर्यातकों, सीमा शुल्क ब्रोकरों और अन्य सभी हितधारकों का ध्यान केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड द्वारा जारी अधिसूचना सं. 41/ 2018 - कस्टम्स (एनटी) दिनांक 14.05.2018 के माध्यम से अधिसूचित सीमा शुल्क ब्रोकर्स लाइसेंसिंग रेग्युलेशन, 2018 की ओर आकर्षित किया जाता है।

Kind attention of importers, exporters, Customs Brokers and all other stakeholders is drawn to the Customs Brokers Licensing Regulations, 2018, notified by the Central Board of Indirect Taxes and Customs vide Notification No.41/2018 -Customs (N.T) dated 14.05.2018.

2. उपर्युक्त विनियम को सीमा शुल्क ब्रोकर्स लाइसेंसिंग विनियम, 2013 के अधिक्रमण में अधिसूचित किया गया है। नए विनियम द्वारा निम्नलिखित गए प्रमुख परिवर्तन किए गए हैं, जो इस प्रकार हैं:

The said Regulations has been notified in suppression of the Customs Brokers Licensing Regulations, 2013. The major changes brought about by the new Regulations are as follows:

(i) The Regulations explicitly defines F/G/H card holders under Regulation 2. The definition of Customs Broker has also been modified to include the field of activity of Audit.

(ii) Regulation 4 prescribes an application fee of Rs.500/- (Rupees Five Hundred) to be paid along with the application in Form A for License to act as a Customs Broker.

(iii) Regulation 5 prescribes that the applicant for a license shall hold an Aadhar Number and a valid PAN Card and shall not have been penalised under the Central Goods and Services Tax Act, 2017 and the Integrated Goods and Services Act, 2017, in addition to the other acts mentioned in the CBLR, 2013.

(iv) As per Regulation 6, an applicant shall be allowed a maximum of 6 attempts to clear the examination with an attempt at the written exam deemed to be an attempt notwithstanding the disqualification/cancellation of application, the fact of appearance of the applicant will count as an attempt. The examination shall, in addition to the topics already listed out in CBLR, 2013, include questions from the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Act, 2017, and rules, regulations, notifications, etc. under the Customs Act and other allied Acts.

(v) Significant additions have been made to the Regulation 7, which deals with the Grant of License. The applicant who passes the written as well as the oral examination is to, within 2 months of the declaration of results, make a payment of Rs. 5000/- (Five Thousand Rupees) and intimate the payment particulars to the Commissioner of Customs, who shall issue license within one month of payment of such fee. Non-payment within the stipulated period would be treated as the applicant forfeiting the right to be granted license.

The License shall be granted in Form B1 in the case of individual applicant, and in Form B2 to any Company, firm or Association if at least one director/partner/authorised employee, has passed the examination, provided at any given time such a person shall not transact business under the subject Regulations for more than one such firm/company.

In case of any change in the PAN of the licensee, fresh license shall be applied for within 60 days of such change. Any change in directors, or managing director or partner shall be communicated to the Commissioner of Customs within one month of such change.

A Licensee shall be eligible to transact business under the Regulations at any other Customs Station under Form C, only after a period of 2 years from the date of issue of license in Form B1 or B2, except where the License was granted under the provisions of the previous Regulations, and where the intimation under

Form C is to the Principal Commissioner/Commissioner of Customs to whom the application for License to work as a Custom Broker was submitted.

(vi) The validity of the License granted under Regulation 7 shall remain to be 10 years, but the renewal fee has been increased to Rs.15,000/- (Fifteen Thousand Rupees) as per Regulation 9. Further, in case of failure to renew the License before its expiry, the Commissioner of Customs shall, on being satisfied with the reasons for such delay, renew the License upon payment of Rs.2000/- (Two Thousand Rupees) as late fee.

(vii) Obligations of Customs Broker, as laid out in Regulation 11, has been expanded to include the following:

(a) Maintenance and preservation of all records and accounts that are required to be maintained under the regulations for at least 5 years, which shall be made available at any time for inspection of authorised officers; and

(b) Co-operation with the Customs Authorities in the event of an inquiry against them or their employees.

(viii) In case of a change in constitution of a firm owing to the death or retirement of any partner/director/authorised employee who was an F-card holder and in the instance where there is no such person in the firm or company, then, as per Regulation 11, they may authorise any other partner/director/authorised person, who is a G-Card Holder, to appear in the examination referred to in Regulation 6 within a period of 2 years from the date of retirement/demise of such person, and clear the same.

(ix) In the case of the License being granted to a person, not being a firm or a company, which has ceased to be in force because of the death of that person, his/her legal heir may be permitted to work as a Customs Broker with the approval of the Commissioner of Customs provided he/she is a G-Card Holder and that he appears for the examination referred to in Regulation 6 within 2 years of such demise and clears it. A relaxation in educational qualifications as specified in Regulation 5 shall be relaxed if the person has been holding G Card for a minimum of Five Years prior to the date of demise of the original licensee.

(x) In case of the G Card and H Card holders employed by the Custom Brokers upon approval from the Deputy/Assistant Commissioner of Customs, the same shall possess a valid Aadhar Card. Any change in the persons issued a F/G/H Card on behalf of the licensee firm/company shall be communicated to the Deputy/Assistant Commissioner of Customs.

(xi) The period of Prohibition of any Customs Broker from working in one or more sections of the Customs Station is limited to a maximum period of one month as per Regulation 15.

(xii) Regulation 17, dealing with the Procedure for revoking license or imposing penalty, clearly defines the term 'Offence Report'. It also provides for imposing penalty on the F-Card holder by the Commissioner of Customs, if found guilty of grounds specified in Regulation 14. Upon passing an Order imposing penalty on the F-card Holder, he/she shall surrender the photo ID card issued in Form F to the Deputy/Assistant Commissioner of Customs.

In the case of a G-Card Holder, such an order shall be passed by the Deputy/Assistant Commissioner of Customs, upon which the photo ID card issued in Form G shall be surrendered.

(xiii) Regulation 18 prescribes a maximum penalty of Fifty Thousand Rupees (Rs.50,000/-) to be imposed by the Commissioner of Customs on the Customs Broker/F-card Holder for contravening or failing to comply with the provisions of these Regulations.

A maximum penalty of Rupees Ten Thousand (Rs.10,000/-) is prescribed to be imposed by the Assistant/ Deputy Commissioner of Customs on the G-card Holder for contravening or failing to comply with the provisions of these Regulations.

(xiv) An Appeal against the order of the Commissioner on the Customs Broker/F Card Holder shall be made to the Central Excise and Service Tax Appellate Tribunal (CESTAT) under Section 129A of the Customs Act; while the G Card Holder may approach the Commissioner (Appeals) against the order of the Deputy/Assistant Commissioner of Customs as per Section 128 of the Customs

Act, 1962, who shall decide the appeal expeditiously within two months of filing the Appeal.

(xv) In respect of Membership of Customs Brokers' Associations, it has been stated in Regulation 20 that No Customs Broker shall enroll himself in more than one Association at a given time.

More than one such Association may be recognised by the Commissioner of Customs at a Customs Station provided that the minimum number of members of each such association is not less than 30 percentage of the total licenses issued under Form BI and Form B2 or intimation received in Form C

3. सीमा शुल्क ब्रोकर लाइसेंसिंग विनियम, 2018 को अधिसूचित करते हुए जारी अधिसूचना सं. 41/2018-कस्टम्स (एनटी) दिनांक 14.05.2018 की प्रतियां संदर्भ के लिए इसके साथ संलग्न हैं।

The copy of the Notification No.41/2018 -Customs (NT) dated 14.05.2018 notifying the Customs Broker Licensing Regulations, 2018, is enclosed herewith for reference.

4. सभी हितधारकों को सलाह है कि इसका संज्ञान लें और नए नियमों का पालन करें। इसके अनुपालन में कोई कठिनाई हो तो उसे अधोहस्ताक्षरी की सूचना में लाएँ।

All the stakeholders are required to take cognisance and comply with the new Regulations. Any difficulty in complying with the same may be intimated to the undersigned.

Sd/-

(सुमित कुमार SUMIT KUMAR)

सीमाशुल्क आयुक्त COMMISSIONER OF CUSTOMS

संलग्न Encl: As above

F.No.C1/03/2016 TU. Cus.

दिनांक Dated: .06.2018

प्रतिलिपि Copy to :

1. The Chief Commissioner, Central Tax, Central Excise and Customs.
2. Commissioner's file/Addl Commissioners/ All D.Cs & A.Cs/ Development Commissioner (CSEZ)/ All Appraisers/ All Sections / Guard File and as per mailing list. All concerned officers are directed to note and comply with the instructions/changes
3. Official Language Unit
4. The Cochin Customs Brokers Association, Cochin

//अनुप्रमाणित / ATTESTED//

//जी.अनिलकुमार / G.ANILKUMAR//  
मूल्यांकक (टैरिफ यूनिट) APPRAISER (TARIFF UNIT)