



भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE

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OFFICE OF THE COMMISSIONER OF CUSTOMS
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TRADE FACILITY NO. 25/2018

Subject: Sea Cargo Manifest and Transshipment Regulations, 2018 -Reg

Kind attention of importers, exporters, Steamer Agents, Shipping Lines, Consol Agents and all other stakeholders is drawn to the Sea Cargo Manifest and Transshipment Regulations, 2018 (hereinafter referred to as 'Regulations'), notified by the Central Board of Indirect Taxes and Customs vide Notification No.38/2018 -Customs (N.T) dated 11.05.2018 and the Public Notice No.21/2018 dated 25.05.2018 issued by this Office in this regard.

2. The said Regulations has been notified in suppression of the Import Manifest (Vessels) Regulations, 1971, Export Manifest (Vessels) Regulations, 1976 and Transportation of Goods (Through Foreign Territory) Regulations, 1965, and the same **shall come into force on 1st August, 2018.**

3. The major changes brought about by the new Regulations are as follows:

(i) The Regulations explicitly defines the terms 'arrival manifest', 'departure manifest', 'authorised carrier', "Coastal goods transited through a designated foreign route" etc. under Regulation 2.

(ii) Regulation 3 prescribes that any person who is required to deliver arrival manifest or departure manifest shall apply to the jurisdictional Commissioner of Customs for registration in the Form- I appended to the Regulations. The jurisdictional Commissioner, being satisfied with the information provided by the applicant shall register such applicant for an initial period of 3 years which may be renewed for a further period of five years at a time.

(iii) Further, an authorised carrier registered under these regulations at any customs station, **shall be deemed to be registered for other customs stations also**, for the purpose of transacting business under these regulations.

(iv) The format and contents of the Arrival and Departure manifests to be delivered by the Authorised Sea Carrier is prescribed under Regulation 4 and 5 respectively.

(v) In respect of declaration of specific cargo, Regulation 6 states that the same shall be delivered in separate sheets and set out in the order of the ports of loading. Further, 'Radioactive material' has been included in the list of such specific cargo.

(vi) Regulation 8 allows for the amendment of arrival and departure manifest by the Deputy/Assistant Commissioner (Import and Bonds) [proper Officer nominated by the Commissioner], on being satisfied that there was no fraudulent intention towards incorrect or incomplete submission as regards to its contents.

(vii) The conditions governing the transshipment or transit of goods through a designated foreign route is prescribed under Regulation 9. Transshipment shall be allowed provided the goods are mentioned in the arrival/departure manifest for transshipment to any customs station and the authorised carrier executes a bond in Form-IX A or Form-IX B or Form-IX C or Form-IX D (appended to the Regulations) as applicable, with or without bank guarantee or surety.

(viii) In case of Coastal Goods manifested for transit through a designated foreign territory (as defined in the act), the authorised carrier shall execute a bond in Form-X A or Form-X B or Form-X C or Form-X D as applicable with or without bank guarantee or surety.

(ix) Regulation 10 lists the **responsibilities of the Authorised Carrier**.

(x) Regulation 11 allows the Commissioner of Customs, of any Customs Station, to **suspend the operation of an Authorised Carrier** in his jurisdiction vide an Order stating the grounds of suspension, on reasonable belief that operations of such authorised carrier is detrimental to the interest of revenue. An opportunity for Personal Hearing shall be granted to the Authorized Carrier

within 15 days of issue of the suspension order and within 15 days of the same the Commissioner of Customs shall pass such Order either revoking the suspension or continuing it for a further period not exceeding ninety days from the date of suspension. In case of continuance of the suspension, the same shall be intimated to the Jurisdictional Commissioner (who had granted registration to the Carrier under Regulation 3) within 15 days of issue of such order.

(xi) The jurisdictional Commissioner, who had granted registration to the authorized carrier under Regulation 3, is empowered under Regulation 11 to revoke the registration for failure to comply with any of the provisions of the Regulations. The procedure for revoking registration is described under Regulation 12.

(xii) Regulation 13 provides for a Penalty, not exceeding Rupees Fifty Thousand, to be imposed on the Authorized Carrier who contravenes any of the provisions of the Regulations.

(xiii) Regulation 14 provides an opportunity for Appeal to any person aggrieved by any decision or order passed under the Regulations, before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) under Section 129A of the Customs Act, 1962.

4. Soft Copy of the Sea Cargo Manifest and Transshipment Regulations, 2018, may be accessed and downloaded from www.egazette.nic.in or from www.cbic.gov.in/Customs-Notifications. The Authorized Carriers are directed to exercise due prudence and caution while filing the Arrival and Departure manifests so as to avoid any errors in the same which may cause undue distress to the importer/exporter.

5. 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.

Sumit Kumar
27/7/18
(सुमित कुमार SUMIT KUMAR)

सीमाशुल्क आयुक्त Commissioner of Customs

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

दिनांक Dated: 27.07.2018

प्रतिलिपि Copy to :

1. The Chief Commissioner, Indirect Taxes 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. Cochin Steamer Agent's Association,
"Maritime House", Indira Gandhi Rd, Willingdon Island,
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