



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

केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS

सीमाशुल्क गृह, विल्लिंग्टन आईलैंड, कोच्चिन
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009

Sevottam Compliant



An IS 15700 certified Custom House

Website: www.cochincustoms.gov.in

Control Room: 0484-2666422

E-mail: commr@cochincustoms.gov.in

Fax: 0484-2668468

Ph: 0484-2666861-64/774/776

TRADE FACILITY No.26/2018
SUB: PROCEDURE FOR EXPORTS THROUGH FOREIGN POST OFFICE
(FPO), KOCHI -REG.

It is to bring to the notice of Public, Exporters, Customs Brokers and all other Stake holders that Central Board of Indirect Taxes and Customs vide it's Notification No.48/2018 dated 04.06.2018 has notified regulations namely Exports by Post Regulations and also made a detailed procedure vide Circular No.14/2018-Customs dated 04.06.2018 and 18/2018 dated 13.06.2018 etc. as modified from time to time. The procedure is being followed in this regard at **FPO, YMCA Building, Chittoor Road, Ernakulam** is as follows:-

2. For exports not involving MEIS and Jewellery, the following procedure is being prescribed:

- i.** The exporters holding a valid Import-Export Code shall be permitted to export goods by filing Postal Bill of Export (PBE) in the form prescribed under the "Export by Post Regulations 2018".
- ii.** Every PBE-I (for e-commerce exports) shall be filed in duplicate and shall cover only one consignor, though it can be used for any number of consignees. In other words, there will be no limit on the number of postal shipments which can be effected using a single. Postal Bill of Export-I. The exporter shall be required to attach the

invoice(s) with the PBE. In addition, the exporter shall continue filing of the postal label or declaration as per CN22/CN23 (Forms attached). An important ingredient of the revised CN22/CN23 forms is that a column for "sale of goods" has been added.

- iii.** The PBE along with goods shall be presented to the Customs at the Foreign Post Office. The PBE shall be processed manually. Upon completion of processing of the PBE by Customs, the goods shall be presented to the Postal department, who will acknowledge receipt of the shipment on the PBE and affix the tracking number of each shipment on the same. Upon affixation of the tracking number by postal authorities, the PBE shall be brought back to the Proper Officer for grant of "Let export order". The original PBE will be retained by Customs and the duplicate PBE will be handed over to the exporter or his customs broker.
- iv.** In case of exports, not involving e-commerce, the PBE-II shall be filed in duplicate and shall cover only one consignor and Single/multiple consignees. The procedure as above will be followed.
- v.** The Board has permitted Customs Broker (CBs) to operate at all FPOs for the ease of operations of exporters. It is also decided that in order to ensure transparency and visibility, CBs will be required to onboard any third-party web application before commencing operations at the FPO.
- vi.** The web application shall have the following functionalities:
 - (a) The IEC holders and Customs brokers using FPOs for exports should be registered on the application with KYC documents, (GSTIN No., IEC, AD Code of the Bank etc.);
 - (b) The e-commerce exporter would input data required in the PBE (with multiple consignees) on the web-application;
 - (c) The application shall provide the facility of printing the Postal Bill of Export (PBE-I) from the web-application, and the Customs Broker shall file the same at the FPO as per manual procedure;
 - (d) The web-application shall also provide the facility of uploading

postal tracking numbers by the Customs Brokers;

(e) The application should provide dashboards to the exporters and Customs Brokers w.r.t. their shipments;

(f) Customs at the FPO shall have log in facility to view data with respect to a FPO or a Customs Broker or any exporter for the purpose of data analysis and profiling for risk management; and

(g) The application will provide the facility to customs officer to verify the data and download into a locally installed PC.

(h) The above procedure shall apply to commercial exports under PBE-II also.

vii. The Noting section of Customs at FPO will process the PBEs. After completion of process from customs, exporters will present/handover PBE's to the postal authorities for booking the parcel. Postal department will affix/ scan tracking number on each shipment.

viii. After booking the parcels and noting of the PBEs the goods along with PBEs will be presented to the designated officer of Customs for 'Let Export Order' by the postal department.

ix. The designated officer of Customs after scanning or examination of the export goods will give a 'Let Export Order' if the goods are not contraband, or otherwise.

x. The Postal Authorities will furnish the proof of export of the goods i.e. copy of relevant MCP forms, as applicable to different categories of postal mails, to the Customs at the FPO. Essentially, the document must contain the tracking nos, of the parcel along with dispatch identifier. A corresponding entry relating to proof of export will be made in noting register. Only after receipt of such proof of export should details in ICAN (ICES compact Application for NonEDI Sites) be uploaded by Customs for the purpose of capturing the details of postal exports also, and subsequent use of the data for IGST Refunds and export incentives as applicable.

3. For exports by natural persons (i.e. other than firms and companies)

exporting parcels for personal use, there is no change in procedure being followed hitherto. Such persons will not be required to file any PBE.

4. The officers of Customs are required to comply with the ICES advisory 29/2018 dated 22.06.2018 (FPO) for the smooth functioning of the process.
5. Further in case of personal imports i.e. non-commercial/non e-commerce there is no change in the existing procedure.
6. In case of commercial imports and imports through e-commerce, a separate Trade Notice will be issued.
7. Difficulties faced, if any, while implementing the above procedure may brought to the notice of undersigned.
8. Hindi version follows.


(Sumit Kumar) 18/09/18

Commissioner of Customs

F.No.S 56/26/2018-PAD.Cus

Dated: 18.09.2018.

To

The Post Master General, Central Region, Kochi - to make procedural arrangements for implementation.

Copy to:

1. **The Chief Commissioner of Indirect Taxes and Customs, Thiruvananthapuram Zone, C.R. Building, I.S. Press Road, Ernakulam- 18.**
2. **The Chief Post Master General, Kerala Zone**
3. **Commissioner's file/Addl. Commissioners/ All DCs & ACs/ Development Commissioner (CSEZ)/ All Appraisers/ All Sections / Guard File and as per mailing list. All concerned officers are directed to note and comply with instructions / changes**
4. **Customs Brokers Association, Cochin.**
5. **EDI - for uploading in Custom House website.**