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सीमाशुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
सीमाशुल्क गृह CUSTOM HOUSE : कोचिन COCHIN- 682009

TRADE FACILITY NO. - 11/2011

Sub: Duty drawback on gold and silver jewellery: Procedure for Drawback claim thereof
– reg.

1. Attention of all exporters, CHAs and trade is invited to the notification No.175/2009-Cus (NT) dated 27-11-09 and CBEC Circular No. 33/2009 – Cus dated 27-11-09 issued in connection with granting of drawback on gold and silver jewellery exports. The Trade Facility 01/2010 dated 09.03.2010 issued on the procedure of filing and processing of drawback Bills on export of Gold and Silver Jewellery on shall stand superseded by this Trade Facility from the date of issue of the Trade Facility.

2. The drawback rates prescribed for gold and silver jewellery and parts thereof shall not be applicable to goods manufactured or exported in discharge of export obligation against any scheme of the relevant Export & Import Policy of the Foreign Trade Policy of the Government of India, which provides for duty free import / replenishment / procurement from local sources of gold / silver.

3. Since drawback for gold and silver jewellery shall be admissible subject to purity as aforesaid, it is necessary to ascertain the quality and purity of such gold/ silver exported, by subjecting the goods to examination by Bureau of Indian Standards (hereinafter called BIS) approved Assaying Centers.

4. In order to ensure the smooth implementation of the drawback scheme, following procedure is prescribed:-

(a) The Exporter/CHA may file a Drawback shipping bill as per existing procedure for filing Drawback shipping bills at ACC, Cochin. The format of SB shall be same as is being filed at present in the case of under claim for drawback as per section 75 of the Customs Act, 1962 and the same shall be accompanied by the following documents.

- i. Export Invoice
- ii. Copy of Purchase Order/export contract / Letter of Credit [LC]
- iii. Packing List

To ascertain the weight of stones in the case of studded jewellery, the importer shall declare the net weight of gold/silver and stone weight (in case of studded jewellery) of each item in the packing list.

- (iv) GR-I form in duplicate

- (v) Declaration as per enclosed Annexure-1
- (vi) Certificate of Registration with the Gem and Jewellery Export Promotion Council.
- (b). The shipping bill must contain item wise details indicating identification mark, gross weight and net weight of gold content [0.995 or more purity] / net silver content [0.999 purity] as the case may be.
- (c). The appraising Officer ACC after assessing the shipping bill shall:
1. Mark the S/B for drawal of sample for testing purity by any of the assaying centres indicated in Annexure-2.
 2. Simultaneously a test memo is to be issued for testing the purity of the gold exported. The test memo should have details of S/B, Invoice, Description and Purpose of test (i.e. for purity/stone wt etc.).
 3. The sample is to be tested by any of the BIS certified assaying centres in Ernakulam or Trichur Districts (as mentioned in annexure-2 of this Trade facility) for:
 - i. Purity and
 - ii. Ascertain wt of stones in the case of studded jewellery.
- If the ascertained weight, as per test report, of stones of a random sample tallies with the declared weight of that item, then declared weight of the stones in the shipping bill may be accepted for computing the net weight of studded jewellery.
4. A Customs attested copy of the invoice to be sent with the letter. The test memo should be issued in running serial numbers and the details should be recorded in separate register kept at ACC for this purpose. AC/DC (ACC) should countersign the assessed S/B.
- (d). The Exporter/CHA shall make application to AC/DC (ACC) for posting a Preventive Officer for examination of Gold at BIS approved Assaying Centers as marked by Assessing Officer.
- (e). The Exporter may bring the jewellery and parts (meant for export) packed in steel / tin containers of suitable size; to the earmarked BIS approved Assaying Centre along with copies of the invoice and packing list. They shall also provide conveyance to the Preventive Officer posted by AC/DC (ACC) on MOT, and bring him/her to the Assaying Centre. Authorised staff of the Assaying Centre shall draw necessary samples according to the norms prescribed by BIS and thereafter, refurbish/rejoin the jewellery if required, under supervision of the Preventive Officer and in presence of exporter/CHA. In order to avoid short shipment or to adjust the declared net weight due to the cutting of jewellery for the purpose of assaying, the exporter may keep more number of pieces in the box which is presented for assaying. However, inclusion of fresh piece of jewellery will not be permitted after sampling procedures are over.
- (f). After drawal of samples and adjusting the weight by way of removing excess jewellery, the steel/tin container containing the jewellery shall be securely packed. The Preventive Officer, who

shall supervise all these shall also escort/bring the steel/tin container containing the jewellery to ACC along with the copies of the invoice and packing list and present it to Appraiser ACC. The Preventive Officer, while handing over the package shall also make a declaration on the reverse of the Original Shipping Bill in the following lines: -

“Certified that I have supervised the drawal of samples from the jewellery covered under Invoice No..... by the staff of (Name of Assaying Centre) and escorted the same packages containing jewellery meant for export from

..... (Name of Assaying Centre) to ACC”

Dated signature of the Officer

(seal)

(g). The examiner/Appraiser (ACC) may examine the cargo after verifying the declaration made by preventive officer and write the examination report certifying the following.

1. Name of the assaying centre where the sample was sent for testing.
2. Details/reference of test memo issued (With running serial no.)
3. Description of goods.
4. Net wt. of gold in the jewellery (is ascertainable).

Let Export Order to given by Appraiser subsequently

After Let Export Order is issued, the triplicate copy of S/B and drawback documents should be retained at ACC after getting endorsement “shipped in full” by proper officer.

(h). **The assaying centre may send the report to ACC in duplicate** indicating the following details along with the customs attested invoice signed by assayer.

1. The reference number of the sample as per test memo
2. Shipping Bill No.
3. Invoice No.
4. Description of goods
5. Purity of Gold
6. Weight of stones (if applicable)

The assay certificate should be sent in original and should be signed in full by the authorised signatory with seal.

After receipt of Test Result Examining Officers at ACC may endorse the net weight of gold and purity in the drawback Shipping Bill and forward the same to drawback section for further processing of the drawback claim. The test register kept at ACC should be updated and the entry rounded off.

On receipt of claim in drawback section, the claim will be processed after registration in the section. The net gold content will be worked out by drawback section by multiplying the net gold weight with purity to ascertain the net gold content.

5. All other procedures/formalities as laid down for filing & processing the drawback claims of ACC shall *mutatis mutandis* be applicable in respect of export of Gold/Silver jewellery.

6. Any difficulties on implementation of the above may be brought to the notice of the undersigned.

7. The above procedure comes into effect from immediately.

8. For the shipping bill where export is already over, the net weight of gold declared in shipping bill and purity ascertained by the assay centre may be endorsed in triplicate copy of shipping bill for processing drawback.

Sd. /-
(V.RAMA MATHEW)
COMMISSIONER OF CUSTOMS

F.No. C1/08/2011 TU Cus.

Date: 08.04.2011

Copy to:-

All Concerned

- 1. The Chief Commissioner of Customs, Cochin.**
- 2. Development Commissioner (CSEZ)**
- 3. Commissioner's file/ Addl. Commissioners / Jt. Commissioner / All D.Cs & A.Cs / All Appraisers /All Sections / Guard File/ EDI.**
- 4. ICTT, Vallarpadam/ CFS Falcon/ CFS Peta/ Cochin Port Trust**
- 5. As per mailing list**
- 6. Notice Board**

Attested

(BAIJU DANIEL)

APPRAISER (TARIFF UNIT)