

## GUIDELINES FOR FILING DECLARATION FORM FOR IMPORTS AT SERVICE CENTRE

1. **CHA LICENCE NUMBER** Please write the licence number issued by Customs authorities.

Field Length: 8 characters      If the licence number is not registered in the system, please contact DC-EDI for registration. The declaration form will be accepted by the system only after the registration is done. If CHA registration has expired or the licence is suspended/cancelled system will not accept the document for submission.

**MANDATORY FIELD**

Importers who do not want to avail of the services of Customs House Agents can file the document themselves under the category “SELF”. It has to be marked “SELF” on the declaration form in this field.

If the CHA code given on the declaration form does not match with the codes available in the directory, the system will reject the document

### **NAME & ADDRESS**

Please give the name and complete address of the CHA. System will however pick up the data from the directory created at the time of registration. To be verified by the CHA before submission of the check list.

2. **IE CODE NUMBER**

Field Length: 10 characters

### **MANDATORY FIELD**

All Importers/Exporters are allocated a 10 digit Import/Export code by the Director General of Foreign Trade at the time of registration. This information is then transmitted to the Customs System. The system will accept the document only after the IE Code has been received from DGFT in the system. Please note this is a 10 digit numeric number and system will not accept the combination of Alpha-Numeric codes or a code comprising of less or more than 10 digits.

### **BRANCH SERIAL NUMBER**

Field length : 4 characters

If the Importer has more than one address in the system for a particular IE code then please write the Branch Serial Number as registered by DGFT. The invoice should also have the same address. In case of any problem, please contact the office of Director General of Foreign Trade.

**NAME & ADDRESS** Please give the name and complete address of the importer. The PAN based Business Identification Number (BIN) and name and address as communicated electronically by DGFT will be printed on the Bill of Entry by the system. BIN and the name and address of the importer should be verified before submission of checklist.

DGFT has notified the following Importer/Exporter codes to be used by importers/exporters who are otherwise exempted from obtaining individual IE codes for the purpose of carrying out business of imports and exports (Refer 'Handbook of Procedures' of DGFT for details).

<b>S.NO.</b>	<b>CODE NUMBER</b>	<b>CATEGORIES OF IMPORTERS / EXPORTERS</b>
1	<b>0100000011</b>	All Ministries / Departments of the Central Government and Agencies wholly or partially owned by them.
2	<b>0100000029</b>	All Ministries / Departments of the State Government and Agencies wholly or partially owned by them
3	<b>0100000037</b>	Diplomatic personnel, Consular officers in India and the officials of UNO and its specified agencies.
4	<b>0100000045</b>	Indians returning from / going abroad and claiming benefit under the baggage rules.
5	<b>0100000053</b>	Persons / Institutions / Hospitals importing or exporting goods for their personal use not connected with trade or manufactures or agriculture.
6	<b>0100000061</b>	Persons importing/exporting goods from / to Nepal provided the CIF value of a single consignment does not exceed Indian Rupees 25000/-
7	<b>0100000070</b>	Persons importing/exporting goods from / to Myanmar through Indo-Myanmar border areas provided the CIF value of a single consignment does not exceed Indian Rupees 25000/-
8	<b>0100000088</b>	Ford Foundation
9	<b>0100000096</b>	Importer importing goods for display or use in fairs / exhibitions or similar events under the provisions of ATA carnet.

S.No.	CODE NUMBER	CATEGORIES OF IMPORTERS / EXPORTERS
10	0100000100	Director, National Blood group references laboratory Mumbai or their authorized offices.
11	0100000126	Individuals / Charitable Institutions / Registered NGO's importing goods, which have been exempted from Custom Duty under the Notification issued by Ministry of Finance for bonafied use by the victims affected by natural calamity.
12	0100000001 *	Importers who are required to obtain an IE Code / BIN from DGFT but have not obtained the same, Bill of Entry to be filed after permission from Deputy/Asst. Commissioner and subject to adjudication by proper officer.

**\* Not allocated by DGFT**

- 3. TYPE OF IMPORTER** The type of importers can be categorized in four categories. Please tick the appropriate box depending on the type of Importer.
- a ☐ Government Departments Applicable for Central and State Government departments and agencies.
- b ☐ Government Undertakings Applicable for Central and State undertakings.
- c ☐ Diplomatic / UN Applicable for Diplomatic missions, UN and its Organisations.
- d ☐ Others All others including private sector.
- 4. AUTHORISED DEALER CODE** All bank branches are allocated a branch code by Reserve Bank of India. Please write the AD code of the branch of the Bank through which the foreign exchange is proposed to be or has been remitted to the supplier abroad.
- Field length : 7 characters
- 5(A) TYPE OF BILL OF ENTRY** Please write the type of Bill of Entry.
- MANDATORY FIELD** "H"- for Bill of Entry for Home consumption.
- "W"- Warehousing Bill of Entry.
- "X"- for Ex-bond Bill of Entry.

- 5 (B) ☐ **NORMAL BILL  
OF ENTRY**  
☐ **PRIOR BILL OF  
ENTRY**  
☐ **ADVANCE BILL  
OF ENTRY**

Generally a Bill of Entry is filed after the Airlines/Shipping lines file their Import General Manifest in the system after the goods have actually arrived at respective Airport/Docks. This Bill of Entry is classified as “Normal Bill of Entry

**MANDATORY FIELD**

You may file your Bill of Entry after the Airline/Shipping Lines has filed their IGMs in the system but the goods have not yet arrived at the Airport/Dock. This Bill of Entry is classified as “Prior Bill of Entry”. This condition will be mainly applicable at sea ports.

You may also file your Bill of Entry before the arrival of goods and before the filing of IGMs in the system by Airline/Shipping Line. This Bill of Entry is classified as “Advance Bill of Entry”.

At Air Cargo and ICDs only normal or advance Bill of Entry can be filed.

Please tick on the appropriate box.

- 5 (C) **HIGH SEA SALE**  
☐ **Y** ☐ **N**

If Bill of Entry is for goods sold on high seas, please provide the following particulars of the seller at high seas.

(1) Importer / Exporter code of high sea seller.

(2) Branch Serial number of high sea seller.

(3) Name of high sea seller.

(4) Address.

- 5(D) **SECTION 46 (I)  
Proviso Case**  
☐ **Y** ☐ **N**

If the importer does not have information regarding description, quantity or value of goods etc, please indicate “YES”.

- 6(A) **WHETHER FIRST:  
CHECK REQUIRED**  
☐ Y ☐ N
- If the importer desires to verify the goods before payment of duty and therefore first check of goods is requested, please write "YES" else "NO".

MANDATORY FIELD

IF YES, REASONS  
THEREOF

Please write the reasons for requesting the first check.

Field Length: 2000 characters

- 6(B) **WHETHER GREEN  
CHANNEL CLEARANCE  
REQUIRED** ☐ Y ☐ N
- If waiver of examination of goods is requested, please write "YES" else "NO".

MANDATORY FIELD

- 6(C) **KACHCHA BE**  
☐ Y ☐ N
- If Kachcha BE is being filed then write "YES" else "NO". This type of BE is filed for urgent clearance against temporary documents and applies to clearance of goods notified through a Public Notice.

- 6(D) **SECTION 48:**
- If the document is being filed after 30 days of the arrival of the goods, the Bill of Entry attracts provisions of section 48. The system will enquire the reasons for the delay in filing the document. The Bill of Entry number will be allocated only after the Deputy Commissioner grants extension of the time limit and permission on the system to process the document.

UNDER SECTION 48  
☐ Y ☐ N

If the Bill of Entry attracts the provisions of section 48, please write "YES" else "NO".

IF YES, REASONS FOR  
DELAY

Please write the reasons for the delay. If the period of 30 days has elapsed, it is mandatory to furnish the reasons for delay in the system.

Field Length : 2000 Characters

7. **PORT OF SHIPMENT**  
MANDATORY FIELD
- Please write the name of the city in which the Airport / Sea port is located. Please do not write the name of the Airport / Sea port or the country's name.

8. **COUNTRY OF ORIGIN:** Please write the name of the country where the goods were originated / manufactured. If in a consignment, all goods are not manufactured / originated from the same country, please declare the origin at item level.  
MANDATORY FIELD
9. **COUNTRY OF CONSIGNMENT** Please write the name of the country from which the imported goods have been consigned / dispatched.  
MANDATORY FIELD

**NOTE :- Please fill in the information at S . Nos. 10-15 carefully.**

**The document will not get accepted by the system if any one of the information given in serial numbers 10 to 15 does not match with the information available in the system.**

10. **IGM NUMBER** Please write the IGM (Import General Manifest) number.  
Field Length: 5 characters  
MANDATORY FIELD
- The IGM number is allocated by Customs Officer at the time of arrival of the aircraft. In the case of vessel, the IGM number is allocated at the time of its filing. The airlines have to file the IGM at the Service Centre or through the service providers. Please indicate the correct IGM number after verification from the carrier. IGM particulars are validated at the time of submission of checklist and not at the time of data entry.

The system will not accept Normal Bill of Entry if corresponding IGM details are not available in the system.

Please contact the respective carriers :

- (i) If IGM is not filed.
- (ii) To correct any error in IGM details filed by the carrier such as MAWB, HAWB, gross weight, number of packages etc. The carrier has to seek permission from the Deputy Commissioner for amending the information.

**IGM YEAR**

Please write the year of IGM i.e. YYYY  
(Required in case of SEA & ICD Import).

Field length : 4 characters

**IGM DATE**

Please write the date of the IGM i.e. DD/MM/YYYY.

Field Length: 8 characters

MANDATORY FIELD

**MULTIPLE IGMs**

There may be cases where a single consignment has landed in more than one flight/vessel since the total consignment could not be accommodated in the same flight/vessel. Some packages have arrived in one flight/vessel and the remaining on another flight/vessel. While filing the declaration for such cases, please give IGM details for all flights/vessels by which the consignment has arrived.

For multiple IGMs, please write complete details of IGMs,

- (i) IGM numbers
- (ii) IGM date
- (iii) Number of packages in each IGM
- (iv) Weight given in each IGM

11. **MAWB / BILL OF LADING NUMBER**

Field Length : 20 Characters

MANDATORY FIELD

Please write the Master Airway Bill / Bill of Lading number as given by airlines / shipping line. System does not accept MAWB number which is more or less than 11 numeric characters. The MAWB number is entered without any blank or prefix. Please ensure that the correct MAWB/Bill of Lading number is indicated. In case of normal bill of entry an incorrect MAWB would not enable submission of the Bill of Entry. In case of prior Bill of Entry with incorrect MAWB, the Bill of Entry will not be regularised.

Example:

The MAWB number 020-6974-7296 will be entered as 02069747296.

In case of Bill of Lading, the number of characters can be more or less than 11 alpha numeric characters.

<b>MAWB DATE</b>	Please write the date of the Master Airway Bill i.e. DD/MM/YYYY.
Field Length: 8 characters	
<b>MANDATORY FIELD</b>	
12. <b>HAWB / HOUSE BILL OF LADING NUMBER</b>	Please write the House Airway Bill / Bill of Lading number as given by airlines/shipping lines. An incorrect HAWB/house bill of lading number would result in same consequences as indicated in S. No. 11 for incorrect MAWB or Bill of Lading. This number is entered without any blank or prefix.
Field Length: 20 characters	
	Example:
	The HAWB number 12-8763 will be entered as 128763.
<b>HAWB DATE</b>	Please write the date of the House Airway Bill number i.e. DD/MM/YYYY.
Field Length: 8 characters	
13. <b>MARKS AND NUMBERS</b>	Please write the Marks and Numbers, if any, given on the packages for identification of the packages.
Field Length: 40 characters	
14(A) <b>NUMBER OF PACKAGES</b>	Please write the total number of packages of the consignment
Field length: 8 characters	For example : 30 boxes.
<b>MANDATORY FIELD</b>	For multiple IGMs, please write the number of packages of each IGM. Number of packages in the consignments should be correctly indicated. The Bill of Entry will not get submitted if there are any errors in this field.
14(B) <b>TYPE OF PACKAGES</b>	Please indicate type of packages . For example: boxes, bags, drums.
<b>MANDATORY FIELD</b>	There is a directory available in the system for type of packages.



The types available in the system are given hereunder :

Code – Description		Code – Description	
BDL	Bundle	BGS	Bags
BLK	Bulk	BLO	Steel Blocks
BLS	Bails	BOX	Boxes
BRL	Barrel	BUL	Steel Bulks
CAN	Cans	CAS	Cases
CRY	Carboys	CHI	Chest
CLS	Coils	COL	Collies
CON	Container	CRI	Crates
CSK	Wooden Cases	CTN	Cartons
CYL	Cylinder	DRM	Drums
ENV	Steel Envelopes	FLK	Flask
FUT	Futs	HBK	Habbuck
JAL	Jumble Bale	JTA	Jotta
KEG	Keggs	LOG	Logs
NGT	Ingot	PAI	Pails
PKG	Packages	PLT	Pallets
QDS	Quads	REL	Reels
SKD	Skid & Skidded	SLB	Slabs
	Packages	TBL	Table
TIN	Tins	TRK	Trunk
UNT	Units		

For multiple IGMs, please write the number of packages of each IGM.

**15 (a) GROSS WEIGHT**

Please write the gross weight of the consignment.

Field length : 9 Characters

EXAMPLE : 657 Kgs

MANDATORY FIELD

For multiple IGMs, please write the gross weight for each IGM.

**15 (b) UNIT OF WEIGHT**

Please write the unit of measure i.e. in KGS

Field length : 3 Characters

For multiple IGMs, please write the unit of measure for each IGM.

MANDATORY FIELD

16. **ADDITIONAL INFORMATION  
FOR CLEARANCE AT ICDs.**

- (i) **NAME OF THE GATEWAY PORT** Please write the name of the Gateway port i.e. the port at which the containers were unloaded from the vessel and a Sub Manifest Transshipment Permit (SMTP) was filed for removal of such containers to the ICD.

Field Length : 3 Characters

MANDATORY FIELD

- (ii) **GATEWAY IGM NUMBER** Please give IGM number for the vessel allocated at the gateway port.

Field Length : 5 Characters

MANDATORY FIELD

- (iii) **DATE OF ENTRY INWARDS AT GATEWAY PORT** Please write the date of IGM at the gateway port i.e. DD/MM/YYYY

Field Length : 8 Characters

MANDATORY FIELD

17. **CONTAINER DETAILS :** Please write details such as :

Field Length : 11 Characters (i) Container Number

Field Length : 10 Characters (ii) Seal number

Field Length : 1 Characters (iii) FCL / LCL (Full container load / Less than Container load )

MANDATORY FIELD

18. **BOND DETAILS :** If the goods are being cleared against a bond registered with Customs, please provide following details :

Type of Bond	Bond Regn. No.
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Warehousing (WH)	(20 characters)
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100 % EOU (EO)	
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Provisional Duty (PD)	
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Job Work (JB)	
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For 100 % EOU (EO) if a certificate has been issued by the Central Excise Authorities then please write the following details of procurement certificate, if any.

- |                              |   |
|------------------------------|---|
| Field length : 30 characters | (i) Certificate number  |
| Field length : 8 characters  | (ii) Date i.e. DD/MM/YYYY   |
| Field length : 6 characters  | (iii) Location code of Central Excise office issuing the certificate. This code will be validated from the directory in the system. |

**19. WHETHER IMPORT UNDER MULTIPLE INVOICES :**  
☐ Y ☐ N

If the import is under multiple invoices then please write :-

- (i) Number of invoices
- (ii) Total freight with the currency or rate.
- (iii) Total insurance with currency or rate.

If freight or insurance charges against individual invoices are not available, the system will apportion the total freight/insurance charges towards each invoice depending upon the invoice value.

**INVOICE PARTICULARS :**

**NOTE - 1 :**

Please carefully complete the information since the assessment of the consignment is done based on the information given herein.

Please attach a clear copy of invoice along with declaration form. The following vital information should be clearly highlighted in the invoice.

- a) Supplier's name and complete address. The document will not be accepted if the complete address of the supplier is not available on the copy of the invoice.
- b) The country of origin should match with the information given in Serial 8 of this Appendix.
- c) Item description

To facilitate the data entry of item description, please highlight the essential components of the item description.

There is a provision in the system to accept one entry per invoice for the import of Books and Journals. Please provide the following information for filing such Bill of Entry.

Unit	A/C Unit	Item Description	Inv. Value
1	LOT	Books No. of titles = 50 No. of Books = 200	\$500

It may however be noted that once the remote filing of Bills of Entry is permitted universally, titles of the books would need to be mentioned and declaration made as in the case of other commodities.

d) Brand/Model/Grade/Specifications – please indicate these particulars in the relevant columns.

e) Quantity - Self - explanatory

f) Accounting Unit

There is a directory available in system for Accounting Unit. The unit of measure available in the system are given hereunder:

Code Description	Code Description
BAG - Bags	MTS - Metric ton
BAL - Bale	MLT - Mililitre
BOU - Billion of units	MTR - Metres
BUN - Bunches	NOS - Numbers
BDL - Bundles	PAC - Packs
BKL - Buckles	PCS - Pieces
BOX - Box	PRS - Pairs
BTL - Bottles	QTL - Quintal
CAN - Cans	ROL - Rolls
CTN - Cartons	SQY - Square Yards
CCM - Cubic centimetres	SET - Sets
CBM - Cubic metres	SQF - Square feet
CMS - Centimetres	SQM - Square metres
DRM - Drums	TBS - Tablets
DOZ - Dozen	TUB - Tubes
GGK - Great gross	TGM - Ten gross
GYD - Gross yards	THD - Thousands
GRS - Gross	TON - Tonnes
GMS - Grammes	UNT - Units
KME - Kilometre	UGS - US Gallons
KGS - Kilograms	YDS - Yards
KLR - Kilolitre	

g) Unit Price

The unit price given in the invoice should be for the Accounting Unit say unit, hundred, per thousand or for the accounting units given above.

**NOTE 2 :-**

**Please furnish information against Serial Numbers 20 to 38 for each invoice on a separate sheet.**

20 (a) **INVOICE NUMBER :**  
Field length : 16 Characters

Please write the invoice number clearly.  
The system accepts maximum 16 characters including blanks, hyphens, slash etc.).

(MANDATORY FIELD)

EXAMPLE

IMP-12-97-98 means total of 12 characters.

There is a provision in the system to accept "NIL" invoice number.

20 (b) **INVOICE DATE:**  
Field length : 8 Characters

Please write the date as mentioned on the invoice i.e. DD/MM/YYYY.

MANDATORY FIELD

21 (a) **PURCHASE ORDER NUMBER**  
Field length : 20 Characters

Please write the purchase order number issued by the buyer to the seller / supplier .

(b) **DATE**  
Field length : 8 Characters

Please write the date of the above purchase order i.e. DD/MM/YYYY.

22 (a) **CONTRACT NUMBER**  
Field length : 20 Characters

Please write the contract number of the contract entered between the buyer and the seller/supplier.

(b) **DATE**  
Field length : 8 Characters

Please write the date of the above contract i.e. DD/MM/YYYY.

23 (a) **LETTER OF CREDIT  
NUMBER**

Please write the LC number issued in favour of the seller/supplier.

Field length : 20 Characters

(b) **DATE**

Please write the date of the above LC i.e. DD/MM/YYYY.

Field length : 8 Characters

24. **SUPPLIER DETAILS**

Please provide the following details of the supplier of the goods abroad:-

Field length : 35 Characters

(i) Name

Field length : 105 Characters

(ii) Address

Field length : 35 Characters

(iii) Country

**MANDATORY FIELD**

Please ensure that the above details are the same as given in the invoice.

25. **IF SUPPLIER IS NOT  
THE SELLER**

Please provide the following details of the seller if it is not the supplier :-

(i) Name of the Seller

(ii) Address

(iii) Country

26. **BROKER / AGENT DETAILS**

If some broker / agent is associated in the deal then please provide following details about the broker/agent :-

(i) Name of the Broker / Agent

(ii) Address

(iii) Country

**27. NATURE OF TRANSACTION :** Please tick the applicable box depending upon the type of transaction.

- ☐ SALE
- ☐ CONSIGNMENT (If the goods are sold on consignment basis)
- ☐ HIRE / RENT
- ☐ REPLACEMENT
- ☐ GIFT
- ☐ SAMPLE
- ☐ FREE OF COST
- ☐ OTHER

**MANDATORY FIELD**

**28. TERMS OF PAYMENT** Please tick the applicable box depending upon the terms of payment .

- |                                  |                                       |
|----------------------------------|---------------------------------------|
| <input type="checkbox"/> LC      | Letter of Credit                      |
| <input type="checkbox"/> DP / DA | Delivery against payment / acceptance |
| <input type="checkbox"/> FOC     | Free of Charge                        |
| <input type="checkbox"/> OTHERS  |                                       |

**MANDATORY FIELD**

**29 CONDITIONS ATTACHED WITH SALES (IF ANY)** Please write the conditions, if any attached with sales. If no conditions are attached, please write "NOT APPLICABLE "

Field length : 200 characters

**30 VALUATION METHOD APPLICABLE** There are seven options available in the system. Please write the one applicable to your Consignment with reference to the Customs Valuation Rules.

Field length : 100 characters

1. Rule (4) Transaction value
2. Rule (5) Identical Goods value
3. Rule (6) Similar Goods value
4. Rule (7) Deductive value
5. Rule (7A) Computed value
6. Rule (8) Residual Method value
7. Others - Please specify

**31 (a) INVOICE VALUE :**

Field length : 14 Characters

**MANDATORY FIELD**

Please write the total value of the goods specified in the invoice. The value of the invoice written should be equivalent to to the total of item values i.e. unit price X quantities for all items listed in the invoice.

**31 (b) CURRENCY OF INVOICE:**

**MANDATORY FIELD**

The directory of exchange rates for standard currency as notified by the Ministry of Finance from time to time under section 14 of the Customs Act 1962 is available in the system. Please write the Currency of Invoice and do not use the codes.

**EXAMPLE :**

For French Francs, please write clearly “French Francs” and not FRF. For multiple invoices you can give different currencies such as.:

Invoice number XXX - US Dollars

Invoice number YYY - UK Pounds.

Invoice number ZZZ - Euros

For non-specified currency for which exchange rates are not notified by the Ministry of Finance under the said section 14, a bank certificate mentioning the exchange rate of the current date is to be attached.

It should read as:

Foreign currency 1 = INR XXX

**32 TERMS OF INVOICE:**

☐ FOB

☐ CIF

☐ CI

☐ CF

Please tick the applicable box depending upon the terms of invoice.

There are 4 types of terms :

**MANDATORY FIELD**

(1) FOB - Free-on-Board.

(The value does not include any other components such as freight, insurance etc.)

For FOB invoices, please write the actual freight and insurance charges or in percentage.

(2) CIF - There can be two types of CIF invoices :



EXAMPLE :

	Item Desc.	Qty	Unit Price	Total CIF
1.	XXX	10	50	500

In such a case, freight and insurance charges should be shown as NIL.

- (b) Where the Unit price does not include the freight and insurance charges and these charges are mentioned separately in the invoices. Please write the freight and insurance charges in the designated fields of the declaration form.

EXAMPLE :

	Item Desc.	Qty	Unit Price	Total FOB
1.	XXX	10	40	400
	Freight charges			= 75
	Insurance charges			= 25
	TOTAL CIF			= 500

- (3) CF- There can be two types of CF invoices.

- (a) Where the unit price includes the freight, please write the actual insurance charges or in percentage in the designated field of the declaration form.

EXAMPLE :

	Item Desc.	Qty	Unit Price	Total CF
1.	YYY	10	50	500

- (b) Where the unit price does not include the freight charges and are mentioned separately in the invoice, please write the invoices in the designated field of the declaration form.

freight charges as mentioned

EXAMPLE :

	Item Desc.	Qty	Unit Price	Total FOB
1.	YYY	10	45	450
	Freight charges		=	50
	TOTAL CF		=	500

(4) CI - There can be two types of CI invoices.

(a) Where the unit prices includes the insurance charges, please write the actual freight charges or in percentage in the designated field of the declaration form.

EXAMPLE :

	Item Desc	Qty	Unit Price	Total CI
1.	YYY	10	50	500

(b) Where the unit price does not include the insurance charges and are mentioned separately in the invoice, please write insurance charges in the designated field of the declaration form

EXAMPLE :

	Item Desc.	Qty	Unit Price	Total FOB
1..	YYY	10	48	480
	Insurance Charges		=	20
	TOTAL CI		=	500

33 (a) **FREIGHT CHARGES :**

Field length : 13 characters

MANDATORY FIELD

Please write the actual freight charges and the currency in which the freight had been paid. If the terms of invoice are either FOB or CI and the actual freight charges are not given on the declaration form, the system will take 20% of the value for assessment purposes. In case of imports by air, if the actual freight exceeds 20% of the FOB value, the system would adopt the freight only as 20% of FOB for levy of duty. If the imports is against a licence, the licence will be debited for the actual CIF value.

There is a provision in the system to accept different currencies for freight charges. It also accepts freight charges in percentage.

33 (b) **INSURANCE CHARGES :**

Field length : 13 Characters

MANDATORY FIELD

Please write the actual insurance charges and the currency in which the amount is paid. If the terms of invoice are either FOB or CF and the actual insurance charges are not given on the declaration form, the system will take 1.125 % of the value for assessment purposes.

There is a provision in the system to accept different currencies for insurance charges. It also accepts insurance charges in percentage.

33 (c) **LANDING CHARGES  
RULE 9 (2) (b)**

These are loading, unloading and handling charges associated with the delivery of the imported goods at the place of importation and have been fixed at 1 % of CIF value of the consignment in terms of Rule 9 (2) (b) of the valuation rules.

33 (d) **OTHER CHARGES:**

Field length: 12 Character

Please write any other charges given in invoice along with the currency ( packing, handling, inland freight incurred outside India etc.). Please write the total of all such charges. Do not include landing charges as specified at S.No. 33(c).

The value given in “other charges” field is added to total cost for calculating assessable value of the consignment. The other charges get apportioned to all the items of the Bill of Entry.

**34. COST AND SERVICES NOT INCLUDED IN THE INVOICE VALUE**

Please write the total expenses incurred on individual services availed of from (a) to (l) if these are not already included in the invoice.

This information can also be given in percentage. Please mention the currency in which the expenses are incurred.

- (a) BROKERAGE AND COMMISSION
- (b) COST OF CONTAINERS
- (c) COST OF PACKING
- (d) DISMANTLING, TRANSPORT AND HANDLING CHARGES AT THE COUNTRY OF EXPORT OR ANY OTHER COUNTRY
- (e) COST OF GOODS AND SERVICES SUPPLIED BY THE BUYER
- (f) DOCUMENTATION
- (g) COUNTRY OF ORIGIN CERTIFICATE
- (h) ROYALTIES AND LICENCE FEES
- (i) VALUE OF PROCEEDS WHICH ACCURE TO SELLER
- (j) COST OF WARRANTY SERVICES, IF ANY, PROVIDED BY THE SELLER OR ON BEHALF OF THE SELLER
- (k) OTHER COSTS OR PAYMENTS, IF ANY, TO SATISFY THE OBLIGATION OF THE SELLER
- (l) OTHER CHARGES AND PAYMENTS, IF ANY

**35. DISCOUNT , IF ANY [ ] Y [ ] N**

Please tick the appropriate box.

**(a) NATURE OF DISCOUNT**

Please mention the nature of discount.  
(e.g. quantity discount etc.)

Field Length : 35 characters

**(b) RATE (%) or AMOUNT**

Please write the total amount of discount or give in percentage of the invoice value.

Field Length : 14 characters

- 36. ADDITIONAL CHARGES, IF ANY FOR PURCHASE ON HIGH SEAS** This is applicable only for High Sea Sale consignment. For additional expenses incurred for purchase on High Seas over and above the invoice value. please write the amount or the percentage if the charges are a percentage of the invoice value.
- 37. ANY OTHER RELEVANT INFORMATION WHICH HAS A BEARING ON VALUE** Please give information for expenses incurred on the import of above consignment which has not been included above and can affect the assessable value of the consignment.  
Field Length : 100 characters
- 38. DETAILS OF SVB LOADING WHEREVER APPLICABLE (AT INVOICE LEVEL)**
- WHETHER BUYER AND SELLER ARE RELETAED : [ ] Y [ ] N** Please write “YES” if buyer and seller are related else “NO”.
- IF YES, WHETHER RELATIONSHIP HAS BEEN EXAMINED EARLIER BY SVB** Please write “YES” if any loading has been decided by the Special Valuation Branch of Customs, else write “NO”.  
The SVB loading is decided on the basis of relationship between the buyer and the seller.  
There may be some cases where it has been decided by Special Valuation Branch not to load the value on the basis of declared value by the importer. In such cases, please write “NIL LOADING ”.
- IF YES, PLEASE PROVIDE THE FOLLOWING INFORMATIONS:**
- a) **REFERENCE NUMBER** Please write the SVB Reference number.  
Field length : 20 characters
- b) **DATE** Please write the date of the SVB reference i.e. DD/MM/YYYY.  
Field Length : 8 Characters
- c) **CUSTOM HOUSE** Please write the Customs House name, city in which the case was decided.

d) **LOADING ON:** Please tick on the applicable box.

**ASSESSABLE VALUE** [ ] : A - If loading is on assessable value.  
**DUTY** [ ] : D - If loading is on duty.  
**BOTH** [ ] : B - If loading is both on assessable value and duty.

e) **PERCENTAGE OF: LOADING** Please write the loading percentage which has been decided by the Special Valuation Branch.

Field length : 15 Characters

f) **PROVISIONAL OR FINAL:** Please mention “P” if loading is Provisional and “F” if loading is Final.

### 39. ITEMS OF IMPORTS :

#### A. DETAILED DESCRIPTION OF ITEMS :

1. **ITEM NUMBER** Please write the serial number of the item as given in the invoice.

2. **ITEM DESCRIPTION** In case the item description as given in the invoice is more than 120 characters, please write the essential components of the description of the item.

Field Length : 120 Characters

MANDATORY FIELD

3. **GENERIC DESCRIPTION** Please write the generic description of the item. This is neither printed on the checklist nor on the bill of entry. It is available on the system to facilitate Appraising Officer to identify the item for classification purposes. This information may be different from what is mentioned in the item description. The item description is printed on the bill of entry.

Field Length : 60 Characters

MANDATORY FIELD

4. **UNIT PRICE** The unit price given in the invoice should be for the accounting unit. Say unit, hundred, per thousand or for the accounting unit given below. The field can accept upto 6 digits after the decimal point.

Field Length : 22 Characters  
(16, 6)

MANDATORY FIELD

## 5. QUANTITY

## Self explanatory

Field Length : 15 Characters

### MANDATORY FIELD

## 6. ACCOUNTING UNIT / UNIT OF QUANTITY

There is a master available in the system for Accounting Unit. The unit of measure available in the system are given hereunder:

Code	Description	Code	Description
BAG	- Bags	MTS	- Metric ton
BAL	- Bale	MLT	- Millilitre
BOU	- Billion of units	MTR	- Metres
BUN	- Bunches	NOS	- Numbers
BDL	- Bundles	PAC	- Packs
BKL	- Buckles	PCS	- Pieces
BOX	- Box	QTL	- Quintal
PRS	- Pairs	ROL	- Rolls
BTL	- Bottles	SQY	- Square Yards
CAN	- Cans	SET	- Sets
CTN	- Cartons	SQF	- Square feet
CCM	- Cubic centimetres	SQM	- Square metres
CBM	- Cubic metres	TBS	- Tablets
CMS	- Centimetres	TUB	- Tubes
DRM	- Drums	TGM	- Ten gross
DOZ	- Dozen	THD	- Thousands
GGK	- Great gross	TON	- Tonnes
GYD	- Gross yards	UNT	- Units
GRS	- Gross	UGS	- US Gallons
GMS	- Grammes	YDS	- Yards
KME	- Kilometre		
KGS	- Kilograms		
KLR	- Kilolitre		

## 7. ACCESSORIES, IF ANY

Please write the description and the quantities of accessories to the main item being imported as described in Column 2 of the table and where the value of the accessories is included in the unit price of the main item. This is neither printed on the checklist nor on the bill of entry but will appear on the display unit of Appraising officer to facilitate him to assess the value of the item and to determine whether the accessories are eligible for classification with the main item under the Accessories (Conditions of Exemption) Rules, 1963.

- 8. MANUFACTURER'S NAME** Please write the name of the manufacturer at item level.  
Field Length : 30 Characters
- 9. BRAND** Please write the brand name, if any, at item level.  
Field Length : 20 Characters
- 10. MODEL / GRADE / SPECIFICATION** Please write the model/grade and give detailed specification of the item.  
Field Length : 20 Characters
- 11. END USE OF THE ITEM** Please write how and where finally the item imported will be used to enable the assessing officer to appropriately assess the goods.  
Field Length : 20 Characters
- 12. COUNTRY OF ORIGIN** Please write the Country of Origin of each item.
- PREVIOUS IMPORTS IF ANY**
- 13. BILL OF ENTRY NUMBER** Please write the bill of entry number if the same item has been imported earlier.
- 14. DATE** Please write the date of the above bill of entry.
- 15. UNIT VALUE** Please write the unit value of the item.
- 16. CURRENCY** Please write the currency for the above unit value.
- 17. CUSTOM HOUSE** Please write the name of the Custom House where the above bill of entry was assessed and the consignment got cleared.

**39 (B) CLASSIFICATION DETAILS :**

- 1. ITEM NUMBER** This information is already given in 39 (A) above 'detailed description of items'.
- 2. RITC CODE** Please consult Revised Indian Trade Classification Book published by the Directorate General of Commercial Intelligence & Statistics, Kolkata (2002 version) before writing this code on the declaration form. The system will not accept field length less or more than 8 characters.  
Field length : 8 Characters
- MANDATORY FIELD**



### 3. CTH CODE

Field length : 6 Characters

MANDATORY FIELD

Please write the Customs Tariff Heading under which the item is classified. Please consult the Tariff before writing the code. The system calculates Basic Customs Duty based on CTH code. The system will not accept a code which is less or more than 6 characters or a code which is non-existent.

### 4. NOTIFICATION NUMBER /YEAR

Field length : 10 Characters

Serial number

Field length : 10 Characters

Please write the notification number/year and relevant serial number, if any, for claiming concessional Basic Customs Duty benefits. The system will do the calculations based on the information given in both the fields.

EXAMPLE :

For CTH code                      901849

Notification number              17

Year                                      2001

Serial number                      343a

be written as :

CTH	Notin/Yr. Serial no.
-----	-------------------------

901849	17/2001 Sl. (343a)
--------	-----------------------

### 5. CETH CODE

Field length : 6 Characters

MANDATORY FIELD

Please write the Central Excise Tariff Heading under which the item is classified. Please consult the Tariff before writing the code. The system calculates Central Excise Duty based on this code. The system will not accept the code which is less or more than 6 characters or a code which is non-existent.

Certain imported goods are not liable to central excise duty under the Central Excise Tariff Act, 1985. However, these goods are liable to excise duties under other Central Acts (such as Medicinal and Toilet Preparation Act, 1955) or

are liable to additional duty under section 3(1) of the Customs Tariff Act, 1975. These items have been given 6 digit CETH codes to enable the documents for such goods to be processed on the system. A list of such codes is given in Annexure 'A'.

**6. NOTIFICATION NUMBER/ YEAR AND SERIAL NUMBER**

Notification number/Year

Please write the notification number /year and relevant serial number, if any, for claiming Central Excise Duty benefits. The system will do the calculations based on information given in both the fields.

Field length : 10 Characters

EXAMPLE :

Serial number

For CETH code 710140

Field length : 10 Characters

Notification number 12

Year 1997

Serial number 4

be written as:  
CETH Notin/yr  
Serial no.

710140 12/97.  
Sl. (4)

**7 SPECIAL ADDITIONAL DUTY NOTIFICATION NUMBER/YEAR AND SERIAL NUMBER**

All items are subject to 4 % Special Additional Duty. Please write the notification number /year and relevant serial number, if any, for claiming Special Additional Duty benefits. The system will do the calculations based on the Notification number/Year information given in both the fields.

Field length : 10 Characters

EXAMPLE :

Serial number

Notification number 19

Field length : 10 Characters

Year 2001

Serial number 45

be written as:  
Notin/yr 19/2001 SL(45).  
Serial no.

**8. SIA ( NOTIFICATION /  
SERIAL NUMBER)**

An additional duty of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 is applicable to specified items of the Customs Tariff. Please write the notification number / year and relevant serial number for claiming exemption from the said duty.

**EXAMPLE :**

Notification Number    9  
Year                        1996  
Serial Number            1

be written as : 9/96 SL (1)

**9. SED ( NOTIFICATION /  
SERIAL NUMBER)**

Special Excise Duty is applicable on items specified in the second schedule of the Central Excise Tariff. Please write the notification number / Year and relevant serial number for claiming exemption from the said levy.

**10. TTA ( NOTIFICATION /  
SERIAL NUMBER)**

A duty of excise is also leviable under the Additional Duties on Excise (Textiles and Textile Articles) Act 1978 is applicable to items falling under Custom Tariff head chapters 50 to 63. Please write the notification number / Year and relevant serial number for claiming exemption from the said levy.

**EXAMPLE :**

Notification Number    18  
Year                        1996  
Serial Number            1

be written as : 18 / 96 SL no. (1)

**11. NCD DUTY**  
**( NOTIFICATION / YEAR** Some Items attract additional duty as National Calamity Duty under the Finance Act, 2001. Please write notification number / Year and relevant serial number for claiming exemption from the said levy.

**12. RE – IMPORT [ ] Y [ ] N** Please tick the appropriate box.

**13. RSP (PER UNIT)** There are a number of items on which additional duty equal to central excise duty is leviable on the basis of Retail Sale Price. Declaration of Retail Sale Price (RSP) is mandatory in such cases. Please refer to notification under section 4 A of the Central Excise Act, 1944.

**NUMBER OF UNITS**  
**RSP (Per unit)** Please indicate the Retail Sale Price per accounting unit as indicated in Col. 6 of serial number 39 (A).

## **IMPORT LICENCING DETAILS**

**14. EXIM SCHEME CODE :** Please write the EXIM scheme code if applicable. The EXIM codes have been notified by the DGFT in the Handbook of Procedures, a part of EXIM policy. Use the code relevant for the import. The commonly used scheme codes are as follows :-

Code	Scheme Name
06	DEPB – Post Export
07	DEPB - Pre Export
15	Special Import Licence (SIL)
20	JOBGING
21	EOU/EPZ/SEZ

**15. IMPORT AGAINST LICENCE** Please tick on the appropriate box.  
[ ] Y [ ] N If yes, please give details under head 39 (D).

**16. PARA NUMBER / YEAR OF EXIM POLICY** Please write the Para Number / Year of EXIM Policy applicable to import of goods.

**SVB DETAILS :**

**DETAILS OF SVB LOADING (ITEM LEVEL)** If loading is to be done, please write “YES” or else “NO”.  
[ ] Y [ ] N

**IF YES, PLEASE PROVIDE THE FOLLOWING INFORMATION :**

**17. SVB REFERENCE NUMBER** Please write the SVB Reference number.

Field length : 20 characters

**18. DATE** Please write the date of the SVB reference.

**19. CUSTOM HOUSE** Please write the Customs House name, City in which the case was decided.

**20. LOAD ON ASSESSABLE VALUE** If loading is on assessable value then please write “A” and indicate the percentage of loading determined by the Special Valuation Branch.

**21. LOAD ON DUTY** If loading is on duty then please write “D”.

Field length : 8 Characters

Please write the loading in percentage which has been decided by Special Valuation Branch.

**22. PROVISIONAL OR FINAL:** Please mention “P” if loading is Provisional and “F” if loading is Final.

**39. (C) IN CASE OF RE-IMPORT,  
SHIPPING BILL DETAILS**

If the item is being re-imported, please provide the following details of the Shipping Bill by which the item was exported. If the goods are re-imported after repairs, please indicate this fact in the field for description of import goods.

**1. ITEM NUMBER**

This information is already given in 39 (A) above i.e. 'detailed description of items'.

**2. SHIPPING BILL NUMBER**

Please write the number of the Shipping Bill by which the item was exported.

Field Length : 7 Characters

**3. SHIPPING BILL DATE**

Please write the date of the above Shipping Bill i.e. DD/MM/YYYY

Field Length : 8 characters

**4. PORT OF EXPORT**

Please write the Port through which the above Shipping Bill was granted let export order.

**5. INVOICE NUMBER OF SB**

Please write the invoice number by which the item was exported.

Field Length : 16 Characters

**6. ITEM SERIAL NUMBER IN SB**

Field length : 4 characters

If the number of items in the Shipping Bill were more than one, please write the serial number of the item in the Shipping Bill which is being re-imported.

**7. FREIGHT (IN Rupees)**

Field length : 14 characters

Please write the proportionate freight amount paid for exporting this item.

**8. INSURANCE (IN Rupees)**

Field length : 14 characters

Please write the proportionate insurance amount paid for exporting this item.

### 39. (D) DETAILS RELATING TO DUTY EXEMPTIONS BASED ON EXIM SCHEMES AND LICENCE PARTICULARS.

1. **ITEM NUMBER.** This information is already given in 39 (A) above i.e. 'detailed description of items'.
  
2. **ADDITIONAL DUTY EXEMPTION REQUESTED [ ] Y [ ] N** Please tick the appropriate box. Please write "YES" if additional duty exemption of Excise portion is required under DEPB scheme or any other relevant scheme, else "NO". If "YES" then system will debit the duty amount calculated under Central Excise Tariff Head along with the duty calculated under Custom Tariff head in the DEPB Licence else only the Custom portion will be debited.
  
3. **NOTIFICATION/ SERIAL NO.** Please write the notification number of the EXIM scheme and its relevant serial number.  
  
EXAMPLE :  
  
For DEPB Scheme : 034/97 SIno (1)
  
4. **LICENCE REGISTRATION NUMBER** The licence has to be first registered in the system (for DEPB scheme). Please contact Customs DEPB registration section for this purpose. After registration a registration number will be issued to the licence. Please mention this number here.  
  
Field length : 10 Characters
  
5. **LICENCE REGISTRATION DATE** Please write the date of registration of the licence in the system i.e. DD/MM/YYYY.  
  
Field length : 8 characters
  
6. **DEBIT VALUE (IN Rupees)** Please write the debit value (CIF) of the item against which the amount is to be debited from the licence.  
  
Field length : 14 Characters
  
7. **DEBIT QUANTITY** Please write the quantity which will be debited from the licence.  
  
Field length : 14 Characters

**8. UNIT**

Field length : 3 characters

Please write the unit of measure of the quantity to be debited. i.e. Kgs, Nos etc. Please note that this unit must be registered against the item in the licence from which the quantity is to be debited (in field 7 above).

**9. ITEM SERIAL NUMBER  
LICENCE**

Field length : 4 characters

Please mention the serial number of the item as shown in licence against which the quantity is to be debited.