

Notification No.FEMA 23 /2000-RB dated 3rd May 2000

In exercise of the powers conferred by clause (a) of sub-section (1) and subsection (3) of section 7, sub-section (2) of section 47 of the Foreign Exchange Management Act, 1999 (42 of 1999), the Reserve Bank of India makes the following regulations relating to export of goods and services from India, namely:

1. Short title and commencement :-

- (i) These Regulations may be called the Foreign Exchange Management (Export of Goods and Services) Regulations, 2000.
- (ii) They shall come into force on 1st day of June, 2000.

2. Definitions :-

In these Regulations, unless the context requires otherwise, -

- (i) 'Act' means the Foreign Exchange Management Act, 1999 (42 of 1999) ;
- (ii) 'Authorised dealer' means a person Authorised as an Authorised Dealer under sub-section (1) of section 10 of the Act, and includes a person carrying on business as a factor and Authorised as such under the said section 10 ;
- (iii) 'Exim Bank' means the Export-Import Bank of India established under the Export-Import Bank of India Act, 1981 (28 of 1981);
- (iv) 'export' includes the taking or sending out of goods by land, sea or air, on consignment or by way of sale, lease, hire-purchase, or under any other arrangement by whatever name called, and in the case of software, also includes transmission through any electronic media ;
- (v) 'export value' in relation to export by way of lease or hire-purchase or under any other similar arrangement, includes the charges, by whatever name called, payable in respect of such lease or hire-purchase or any other similar arrangement;
- (vi) 'form' means form annexed to these Regulations;
- (vii) 'schedule' means schedule appended to these Regulations;
- (viii) 'software' means any computer programme, database, drawing, design, audio/video signals, any information by whatever name called in or on any medium other than in or on any physical medium ;
- (ix) 'specified authority' means the person or the authority to whom the declaration as specified in Regulation 3 is to be furnished;
- (x) 'Working Group' means the Group constituted by the Reserve Bank for the purpose of considering proposals of export of goods and services on deferred payment terms or in execution of a turnkey project or a civil construction contract;
- (xi) the words and expressions used but not defined in these Regulations shall have the same meanings respectively assigned to them in the Act.

3. Declaration as regards export of goods and services :-

- (1) Every exporter of goods or software in physical form or through any other form, either directly or indirectly, to any place outside India, other than Nepal and Bhutan, shall furnish to the specified authority, a declaration in one of the forms set out in the Schedule and supported by such

evidence as may be specified, containing true and correct material particulars including the amount representing -

the full export value of the goods or software; or

if the full export value is not ascertainable at the time of export, the value which the exporter, having regard to the prevailing market conditions expects to receive on the sale of the goods or the software in overseas market, and affirms in the said declaration that the full export value of goods (whether ascertainable at the time of export or not) or the software has been or will within the specified period be, paid in the specified manner.

Declarations shall be executed in sets of such number as specified.

For the removal of doubt, it is clarified that, in respect of export of services to which none of the Forms specified in these Regulations apply, the exporter may export such services without furnishing any declaration, but shall be liable to realise the amount of foreign exchange which becomes due or accrues on account of such export, and to repatriate the same to India in accordance with the provisions of the Act, and these Regulations, as also other rules and regulations made under the Act.

4. Exemptions :-

Notwithstanding anything contained in Regulation 3, export of goods or services may be made without furnishing the declaration in the following cases, namely:

- a) trade samples of goods and publicity material supplied free of payment;
- b) personal effects of travellers, whether accompanied or unaccompanied;
- c) ship's stores, trans-shipment cargo and goods supplied under the orders of Central Government or of such officers as may be appointed by the Central Government in this behalf or of the military, naval or air force authorities in India for military, naval or air force requirements;
- d) goods or software accompanied by a declaration by the exporter that they are not more than **twenty five thousand USD¹** in value;
- e) by way of gift of goods accompanied by a declaration by the exporter that they are not more than **five lakhs rupees in value¹**;
- f) aircrafts or aircraft engines and spare parts for overhauling and/or repairs abroad subject to their re-import into India after overhauling /repairs, within a period of six months from the date of their export;
- g) goods imported free of cost on re-export basis;
- h) goods not exceeding USD 1000 or its equivalent in value per transaction exported to Myanmar under the Barter Trade Agreement between the Central Government and the Government of Myanmar;
- i) The following goods which are permitted by the Development Commissioner of the Export Processing Zones, *Electronic Hardware Technology Parks, Electronic Software Technology Parks* or Free Trade Zones to be re-exported, namely:
 - 1) imported goods found defective, for the purpose of their replacement by the foreign suppliers/collaborators;
 - 2) goods imported from foreign suppliers/collaborators on loan basis;
 - 3) goods imported from foreign suppliers/collaborators free of cost, found surplus after production operations.
- (ia) *goods listed at items (1), (2) and (3) of clause (i) to be re-exported by units in Special Economic Zones, under intimation to the Development Commissioner of Special Economic Zones/concerned Assistant Commissioner or Deputy Commissioner of Customs;*
- j) replacement goods exported free of charge in accordance with the provisions of Exim Policy in force, for the time being.
- k) *goods sent outside India for testing subject to re-import into India;*
- l) *defective goods sent outside India for repair and re-import provided the goods are accompanied by a*

certificate from an Authorised Dealer in India that the export is for repair and re-import and that the export does not involve any transaction in foreign exchange;

- m) exports permitted by the Reserve Bank, on application made to it, subject to the terms and conditions, if any, as stipulated in the permission.

5. Indication of importer-exporter code number :-

The importer-exporter code number allotted by the Director General of Foreign Trade under Section 7 of the Foreign Trade (Development & Regulation) Act, 1992 (22 of 1992) shall be indicated on all copies of the declaration forms submitted by the exporter to the specified authority and in all correspondence of the exporter with the Authorised Dealer or the Reserve Bank, as the case may be.

6. Authority to whom declaration is to be furnished and the manner of dealing with the declaration

A. Declaration in Form GR/SDF

- (1) (i) The declaration in form GR /SDF shall be submitted in duplicate to the Commissioner of Customs.
(ii) After duly verifying and authenticating the declaration form, the Commissioner of Customs shall forward the original declaration form/data to the nearest office of the Reserve Bank and hand over the duplicate form to the exporter for being submitted to the Authorised dealer.

B. Declaration in Form PP

- (2) (i) The declaration in form PP shall be submitted in duplicate to the Authorised Dealer named in the form. The Authorised Dealer shall, after countersigning the declaration form, hand over the original form to the exporter who shall submit it to the postal authorities through which the goods are being despatched. The (ii) postal authorities after despatch of the goods shall forward the declaration form to the nearest office of the Reserve Bank.

Declaration in Form SOFTEX

- C.** The declaration in form SOFTEX in respect of export of computer software and audio/video/television software shall be submitted in triplicate to the designated official of Ministry of Information Technology, Government of India at the Software Technology Parks of India (STPIs) or at the Free Trade Zones (FTZs) or Export (3) (i) Processing Zones (EPZs) or Special Economic Zones (SEZs) in India.
(ii) After certifying all three copies of the SOFTEX form, the said designated official shall forward the original directly to the nearest office of the Reserve Bank and return the duplicate to the exporter. The triplicate shall be retained by the designated official for record.

D₂. Duplicate Declaration Forms to be retained with Authorised Dealers

On the realisation of the export proceeds, the duplicate copies of export declaration forms viz. GR, PP and Softex and Exchange Control Copies of the shipping bills together with related Statutory Declaration Forms shall be retained by the Authorised dealer.

7. Evidence in support of declaration :-

The Commissioner of Customs or the postal authority or the official of Ministry of Information Technology to whom the declaration form is submitted, may, in order to satisfy themselves of due compliance with Section 7 of the Act and these regulations, require such evidence in support of the declaration as may establish that -

- a) the exporter is a person resident in India and has a place of business in India;

- b) the destination stated on the declaration is the final place of the destination of the goods exported;
- c) the value stated in the declaration represents -
 - 1) the full export value of the goods or software; or
 - 2) where the full export value of the goods or software is not ascertainable at the time of export, the value which the exporter, having regard to the prevailing market conditions expects to receive on the sale of the goods in the overseas market.

Explanation :

For the purpose of this regulation, 'final place of destination' means a place in a country in which the goods are ultimately imported and cleared through Customs of that country.

8. Manner of payment of export value of goods :-

Unless otherwise Authorised by the Reserve Bank, the amount representing the full export value of the goods exported shall be paid through an Authorised Dealer in the manner specified in the Foreign Exchange Management (Manner of Receipt and Payment) Regulations, 2000.

Explanation :

For the purpose of this regulation, re-import into India, within the period specified for realisation of the export value, of the exported goods in respect of which a declaration was made under Regulation 3, shall be deemed to be realisation of full export value of such goods.

9. Period within which export value of goods/software to be realised :-

(1) The amount representing the full export value of goods or software exported shall be realised and repatriated to India within six months from the date of export :

Provided that the goods or software and exported by the units in Special Economic Zones, the stipulation of the period of realization and repatriation to India of full export value of goods or software shall not apply³.

Provided that where the goods are exported to a warehouse established outside India with the permission of the Reserve Bank, the amount representing the full export value of goods exported shall be paid to the Authorised Dealer as soon as it is realised and in any case within fifteen months from the date of shipment of goods;

Provided further that the Reserve Bank, or subject to the directions issued by that Bank in this behalf, the Authorised Dealer may, for a sufficient and reasonable cause shown, extend the said period of six months or fifteen months, as the case may be.

Explanation :

For the purpose of this regulation, the "date of export" in relation to the export of software in other than physical form, shall be deemed to be the date of invoice covering such export.

- (2) (a) *Where the export of goods or software has been made by a Status Holder Exporter, as defined in the Foreign Trade Policy in force, then notwithstanding anything contained in sub-regulation (1), the amount representing the full export value of goods or software shall be realised and repatriated to India within twelve months from the date of export;*

Provided that the Reserve Bank may for a sufficient and reasonable cause shown, extend the said period of twelve months

- (b) *The Reserve Bank may for reasonable and sufficient cause direct that **the said exporters³** shall cease to be governed by sub-regulation (2):*

Provided that no such direction shall be given unless the unit has been given a reasonable opportunity to make a representation in the matter;

- (c) *On such direction, **the said exporters³** shall be governed by the provisions of sub-regulation (1), until directed otherwise by the Reserve Bank.*

10. Export on Elongated Credit Terms :-

No person shall enter into any contract to export goods on the terms which provide for a period longer than six months for payment of the value of the goods to be exported :

Provided that the Reserve Bank may, for reasonable and sufficient cause shown, grant approval to enter into a contract on such terms.

11. Submission of export documents :-

The documents pertaining to export shall, within 21 days from the date of export as, as the case may be, from the date of certification of SOFTEX form, be submitted to the Authorised Dealer mentioned in the relevant declaration form:

Provided that, subject to the directions issued by the Reserve Bank from time to time, the Authorised Dealer may accept the documents pertaining to export submitted after the expiry of the specified period of 21 days, for reasons beyond the control of the exporter.

12. Transfer of documents :-

Without prejudice to Regulation 3, an Authorised Dealer may accept, for negotiation or collection, shipping documents including invoice and bill of exchange covering exports, from his constituent (not being a person who has signed the declaration in terms of Regulation 3) :

Provided that before accepting such documents for negotiation or collection, the Authorised Dealer shall -

- a) Where the value declared in the declaration does not differ from the value shown in the documents being negotiated or sent for collection, or
- b) Where the value declared in the declaration is less than the value shown in the documents being negotiated or sent for collection,

require the constituent concerned also to sign such declaration and thereupon such constituent shall be bound to comply with such requisition and such constituent signing the declaration shall be considered to be the exporter for the purposes of these Regulations to the extent of the full value shown in the documents being negotiated or sent for collection and shall be governed by these Regulations accordingly.

13. **Payment for the Export :-**

In respect of export of any goods or software for which a declaration is required to be furnished under Regulation 3, no person shall except with the permission of the Reserve Bank or, subject to the directions of the Reserve Bank, permission of an Authorised dealer, do or refrain from doing anything or take or refrain from taking any action which has the effect of securing -

- (i) That the payment for the goods or software is made otherwise than in the specified manner; or
- (ii) That the payment is delayed beyond the period specified under these Regulations; or
- (iii) That the proceeds of sale of the goods or software exported do not represent the full export value of the goods or software subject to such deductions, if any, as may be allowed by the Reserve Bank or, subject to the directions of the Reserve Bank, by an Authorised dealer;

Provided that no proceedings in respect of contravention of these provisions shall be instituted unless the specified period has expired and payment for the goods or software representing the full export value, or the value after deductions allowed under clause (iii), has not been made in the specified manner within the specified period.

14. **Certain Exports requiring prior approval :-**

A. Export of goods on lease, hire, etc.

No person shall, except with the prior permission of the Reserve Bank, take or send out by land, sea or air any goods from India to any place outside India on lease or hire or under any arrangement or in any other manner other than sale or disposal of such goods.

B. Exports under trade agreement/rupee credit etc.

- (i) Export of goods under special arrangement between the Central Government and Government of a foreign state, or under rupee credits extended by the Central Government to Govt. of a foreign state shall be governed by the terms and conditions set out in the relative public notices issued by the Trade Control Authority in India and the instructions issued from time to time by the Reserve Bank.
- (ii) An export under the line of credit extended to a bank or a financial institution operating in a foreign state by the Exim Bank for financing exports from India, shall be governed by the terms and conditions advised by the Reserve Bank to the Authorised Dealers from time to time.

C. Counter Trade

Any arrangement involving adjustment of value of goods imported into India against value of goods exported from India, shall require prior approval of the Reserve Bank.

15. **Delay in Receipt of Payment :-**

Where in relation to goods or software export of which is required to be declared on the specified form, the specified period has expired and the payment therefor has not been made as aforesaid, the Reserve Bank may give to any person who has sold the goods or software or who is entitled to sell the goods or software or procure the sale thereof, such directions as appear to it to be expedient, for the purpose of securing, (a) the payment therefor if the goods or software has been sold and (b) the sale of goods and payment thereof, if goods or software has not been sold or re-import thereof into India as the circumstances permit, within such period as the Reserve Bank may specify in this behalf ;

Provided that omission of the Reserve Bank to give directions shall not have the effect of absolving the person committing the contravention from the consequences thereof.

16. **Advance payment against exports :-**

- (1) Where an exporter receives advance payment (with or without interest), from a buyer outside India, the exporter shall be under an obligation to ensure that -
- i) The shipment of goods is made within one year from the date of receipt of advance payment;
 - ii) The rate of interest, if any, payable on the advance payment does not exceed London Inter-Bank Offered Rate (LIBOR) + 100 basis points, and
The documents covering the shipment are routed through the Authorised Dealer through whom the advance payment is received;

Provided that in the event of the exporter's inability to make the shipment, partly or fully, within one year from the date of receipt of advance payment, no remittance towards refund of unutilised portion of advance payment or towards payment of interest, shall be made after the expiry of the said period of one year, without the prior approval of the Reserve Bank.

- (2) Notwithstanding anything contained in clause (i) of sub-regulation (1), where the export agreement provides for shipment of goods extending beyond the period of one year from the date of receipt of advance payment, the exporter shall require the prior approval of the Reserve Bank.

17. Issue of directions by Reserve Bank in certain cases :-

18. Without prejudice to the provisions of Regulation 3 in relation to the export of goods or software which is required to be declared, the Reserve Bank may, for the purpose of ensuring that the full export value of the goods or, as the case may be, the value which the exporter having regard to the prevailing market conditions expects to receive on the sale of goods or software in the overseas market, is received in proper time and without delay, by general or special order, direct from time to time that in respect of export of goods or software to any destination or any class of export transactions or any class of goods or software or class of exporters, the exporter shall, prior to the export, comply with the conditions as may be specified in the order, namely ;

a) that the payment of the goods or software is covered by an irrevocable letter of credit or by such other arrangement or document as may be indicated in the order ;

b) that any declaration to be furnished to the specified authority shall be submitted to the Authorised Dealer for its prior approval, which may, having regard to the circumstances, be given or withheld or may be given subject to such conditions as may be specified by the Reserve Bank by the directions issued from time to time⁴.

c) that a copy of the declaration to be furnished to the specified authority shall be submitted to such authority or organisation as may be indicated in the order for certifying that the value of goods or software specified in the declaration represents the proper value thereof.

No direction under sub-regulation (1) shall be given by the Reserve Bank and no approval under clause (b) of that sub-regulation shall be withheld by the Authorised Dealer unless the exporter has been given a reasonable opportunity to make a representation in the matter.⁴

18. Project exports

Where an export of goods or services is proposed to be made on deferred payment terms or in execution of a turnkey project or a civil construction contract, the exporter shall, before entering into any such export arrangement, submit the proposal for prior approval of the approving authority, which shall consider the proposal in accordance with the guidelines issued by the Reserve Bank from time to time.

Explanation:

For the purpose of this Regulation, 'approving authority' means the Working Group or the Exim Bank or the

Authorised Dealer.

(P.R. **GOPALA RAO**)

Executive Director

Schedule

(Refer to Regulation 3)

Form **GR:** To be completed in duplicate for export otherwise than by Post including export of software in physical form i.e. magnetic tapes/discs and paper media.

Form **SDF:** To be completed in duplicate and appended to the shipping bill, for exports declared to Customs Offices notified by the Central Government which have introduced Electronic Data Interchange (EDI) system for processing shipping bills notified by the Central Government.

Form **PP:** To be completed in duplicate for export by Post.

Form **SOFTEX:** To be completed in triplicate for declaration of export of software otherwise than in physical form, i.e. magnetic tapes/discs, and paper media.

¹ Amended vide Notification No. FEMA 116/2004-RB dated March 25, 2004

² Amended vide Notification No. FEMA 107/2003-RB dated October 29, 2003

³ Amended vide Notification No. FEMA 99/2003-RB dated August 27, 2003

⁴ Amended vide Notification No FEMA 114/2004-RB dated March 13, 2004

Forms: -GR, SDF,PP and SOFTEX

EXCHANGE CONTROL DECLARATION (GR) FORM NO.

ORIGINAL

Exporter	Invoice No. & Date	SB No. & Date
	AR4/AR4A No. & Date	
	Q/Cert. No. & Date	Importer-Exporter Code No.
Consignee	Export Trade Control	

		If export under:	
		Deferred Credit	
		Joint Venture	
		Rupee Credit	
		Others	
		RBI's Approval/Cir. No. & Date	
Custom House Agent	L/C. No.		
Pre-Carriage by	Place of Receipt by Pre-Carrier	Type of shipment :	
		Outright Sale	
		Consignment Export	
Vessel/Flight No.	Rotation No.	Others (Specify)	
	Port of Loading	Nature of contract	/C&F /FOB
		Other (Specify)	

	Port of Discharge	Country of Destination	Exchange Rate u/s 14 of CA Currency of invoice			
S. No.	Marks & No.	Container Nos.	No. & Kind of Pkgs.	Statistical Code & Description of Goods	Quantity	Value FOB
	Net Weight					
	Gross Weight					

Total FOB value (in words)

Analysis of Export value	Currency	Amount	Full export value or where not ascertainable, the value which exporter expects to receive on the sale of goods.

FOB Value				
Freight Insurance			Currency	
Commission Rate				
Discount Other Deductions			Amount	

EXCHANGE CONTROL DECLARATION (GR) FORM NO.

Is Export under L/C arrangements?	Yes		No		For customs
If yes, name of advising bank in India				Customs Assessable value Rs.	
				(Rupees)	
Bank through which payment is to be received				Export value Verified	
				Customs Appraiser	
Whether payment is to be received through the ACU Yes/No				Date of Shipment	Customs Appraiser
Declaration under Foreign Exchange Management Act, 1999: I/We hereby declare that I/we am/are the Seller/Consignor of the goods in respect of which this declaration is made and that the particulars given above are true and that (a) *the value as contracted with the buyer is the same as the full export value declared overleaf/ (b) *the full export value of the goods is not ascertainable at the time of export and that the value declared is that which I/we, having regard to the prevailing market conditions, expect to receive on the sale of goods in the overseas market.					
I/We undertake that I/we will deliver to the bank named herein the foreign exchange representing the full export value of the goods on or before @. _____ in the manner specified in the Regulations under the Act, I/we further declare that I/we am/are resident in India and I/we have a place of business in India.					
I/We* am/are OR am/are not in Caution List of the Reserve Bank of India.					
Date					
				(Signature of Exporter)	
@ State appropriate date of delivery which must be within six months from the date of shipment, but for exports to warehouses established outside India with the permission of the Reserve Bank, the date of delivery must be within fifteen months.					
*Strike out whichever is not applicable					
Space for use by reserve Bank of India					

EXCHANGE CONTROL DECLARATION (GR) FORM NO.

Duplicate

Exporter	Invoice No. & Date	SB No. & Date
	AR4/AR4A No. & Date	
	Q/Cert. No. & Date	Importer-Exporter Code No.
Consignee	Export Trade Control	

		If export under:	
		Deferred Credit	
		Joint Venture	
		Rupee Credit	
		Others	
		RBI's Approval/Cir. No. & Date	
Custom Agent	House L/C. No.		
Pre-Carriage by	Place of Receipt by Pre-Carrier	Type of shipment :	
		Outright Sale	
		Consignment Export	
Vessel/Flight No.	Rotation No.	Others (Specify)	
	Port of Loading	Nature of contract	/C&F /FOB
		Other (Specify)	

Port of Discharge		Country of Destination		Exchange Rate u/s 14 of CA Currency of invoice		
S. No.	Marks & No.	Container Nos.	No. & Kind of Pkgs.	Statistical Code & Description of Goods	Quantity	Value FOB
	Net Weight					
	Gross Weight					

Total FOB value (in words)

Analysis of Export value	Currency	Amount	Full export value or where not ascertainable, the value which exporter expects to receive on the sale of goods.
FOB Value			

Freight				
Insurance			Currency	
Commission Rate				
Discount			Amount	
Other Deductions				

EXCHANGE CONTROL DECLARATION (GR) FORM NO.

Is Export under L/C arrangements?	Yes	No	For customs
If yes, name of advising bank in India			Customs Assessable value Rs.
			(Rupees)
Bank through which payment is to be received			
			Export value Verified
			Customs Appraiser
			Cargo shipped in full/part
			Quantity
			Value
Whether payment is to be received through the ACU Yes/No			Date of Shipment
			Customs Appraiser

Declaration under Foreign Exchange Management Act, 1999: I/We hereby declare that I/we am/are the Seller/Consignor of the goods in respect of which this declaration is made and that the particulars given above are true and that (a) *the value as contracted with the buyer is the same as the full export value declared overleaf/ (b) *the full export value of the goods is not ascertainable at the time of export and that the value declared is that which I/we, having regard to the prevailing market conditions, expect to receive on the sale of goods in the overseas market.

I/We undertake that I/we will deliver to the bank named herein the foreign exchange representing the full export value of the goods on or before @. in the manner specified in the Regulations under the Act, I/we further declare that I/we am/are resident in India and I/we have a place of business in India.

I/We* am/are OR am/are not in Caution List of the Reserve Bank of India.

Date

(Signature of Exporter)

@ State appropriate date of delivery which must be within six months from the date of shipment, but for exports to warehouses established outside India with the permission of the Reserve Bank, the date of delivery must be within fifteen months.

*Strike out whichever is not applicable

FOR AUTHORISED DEALER'S USE

Uniform Number	Code	
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*Indicate () in the box applicable				
Date of negotiation	* (i)	(ii) receipt for collection,	Bill No	

Type of Bill* (i) DA	(ii) DP	(iii) Others (Specify)
Type of shipment Contract	: * (i) Firm Sale	(ii) Consignment Basis
(iii) Others (Specify)		
The GR Form was included in the statement sent to the Reserve Bank with the R Return for the fortnight ending _____ sent on _____		
We certify and confirm that we have received the total amount of _____ (Currency)		
(amount) as under being the proceeds of exports declared on this form.		

Date of receipt	Currency	Credit to Nostro Account in		Debit to NR Rupee Account of a Bank in		Period of R Return with which the realisation has been reported to RBI
		In our name	In the name of*	Held with us	Held with*	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

*(Write the name of the concerned Indian Authorised Dealer Branch)

Any other manner of receipt (Specify) _____ (Stamp & Signature of Authorised dealer)

Date : Address :

SPACE FOR USE BY RESERVE BANK OF INDIA

SDF

[See Regulation 3(1)]
[In duplicate]

Shipping Bill No. _____

Date : _____

Declaration under Foreign Exchange Management, Act, 1999 :

I/We hereby declare that I/We am/are the *Seller/Consignor of the goods in respect of which this declaration is made and that the particulars given in the Shipping Bill No. _____ dated _____ are true and that (a) *the value as contracted with the buyer is the same as the full export value declared in the above shipping bill (b) *the full export value of the goods is not ascertainable at the time of export and that the value declared is that which I/We, having regard to the prevailing market conditions, expect to receive on the sale of goods in the overseas market.

I/We undertake that I/We will deliver to the bank named herein _____ . The foreign exchange representing the full export value of the goods on or before @ _____ in the manner specified in the Regulations made under the Foreign Exchange Management Act, 1999. I/We further declare that I/We am/are resident in India and I/We have a place of business in India.

I/We* am/are OR am/are not in Caution List of the Reserve Bank of India.

Date: _____

(Signature of Exporter)

@ State appropriate date of delivery which must be within six months from the date of shipment but for exports to warehouses established outside India with permission of the Reserve Bank, the date of delivery must be within fifteen months.

*Strike out whichever is not applicable.

FOR AUTHORISED DEALER'S USE

Uniform Code Number _____

Date of (i) negotiation _____
receipt for collection _____
Bill No. _____

*Type of Bill (i) DA (ii) DP (iii) Others (Specify)

*Types of shipment	(i) Firm Sale Contract		(ii) Consignment Basis	
	(iii) Others		(Specify)	

*Indicate () in the box applicable

The SDF Form was included in the Statement sent to Reserve Bank with the R Return for the fortnight ending sent on _____

We certify and confirm that we have received the total amount of _____ (Currency amount) as under being the proceeds of exports declared on this form.

Date of receipt	Currency	Credit to Nostro Account in		Debit to NR Rupee Account of a Bank in.....		Period of R Return with which the realisation has been reported to RBI
			country		
		In our name	In the name of**	Held with us	Held with**	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

** (Write the name of the concerned Indian Authorised Dealer Branch)
 Any other manner of receipt (Specify)

_____ (Stamp & Signature of Authorised dealer)

_____ Date :

_____ Address :

SPACE FOR USE BY RESERVE BANK OF INDIA

FORM PP*

**EXCHANGE CONTROL
Exporter's Declaration
ORIGINAL**

Form Number :

(Please see 'Notes to Exporters')

Name of the Post Office			
<i>(b)</i> Number and date of Parcel Receipt			
2.	Exporter's Name		(for RBI use)
3.	Importer/Exporter Code No.		
4.	Buyer's/Consignee's Name and address:		
5.	Country of destination		
6.	Nature of contract*(i) CIF/(ii) C&F/(iii)FOB/ (iv) Others (Specify):		
7.	Date of despatch .		
8.	Type of Shipment*(i) Outright Sale/(ii) Consignment export/(iii) Others (Specify)		
9.	Description of goods :		
10.	Quantity of goods : Unit†		
11.	Currency of Invoice		
	[†Ton/Kilogram/Litre/Cubic Metre/ Sq. Metre/Metre/Number/Others (Specify)]		

@	Where the full export value is not ascertainable value expected on sale of goods in the oversease market may be shown	12. Analysis of export value :		
		Particulars	Currency	Amount
		@Full Export value		
	No application for permission for remittance/deduction From the declared value on account of agency Commission and/or discount will be Entertained by the Reserve Bank or Authorised Dealer unless these have been declared on this form	F.O.B. Value		
		Freight		
		Insurance		
		-Discount (Rate.....)		
		Agency Commission (Rate. ..)		

*see FEM (Export of Goods & Services) Regulation, 2000.

	(For Customs Use)	13. Customs Assessable Value	
	Export Value verified (Customs Appraiser)	(Rupees)	
14.	If the export is made under general permission of the Reserve Bank of India, Number and date of its approval		
15.	If the export is made under L/C arrangements, name of advising bank in India		
16.	State if the payment is to be received through the Asian Clearing Union: *Yes/No		
17.	Name & address of bank through whom payment is to be received		

I/We hereby declare that I/we am/are the *SELLER/CONSIGNOR of the goods in respect of which the declaration is made and that the particulars given above are true and that *(a) the export value as contracted with the buyer is the same as the full export value declared above/*(b) the full export value of goods is not ascertainable at the time of export and that the value declared is that which I/we, having regard to the prevailing market conditions, expect to receive on the sale of goods in the overseas market.

I/We undertake that I/we will deliver to the bank named above the foreign exchange representing the full export value of the goods on or before† _____ in the manner prescribed in rule 9 of the Foreign Exchange Regulation Rules, 1974. I/We further declare that I/we am/are resident in India and I/we have a place of business in India.

I/We* am/are not in the Caution List of the Reserve Bank of India.

†State approximate date of delivery which must be the due date for payment or within six months from the date of shipment, whichever is earlier.

*Strike out whichever is not applicable.

(For A.D.'s use)			
		(Signature of Exporter)	
Stamp & Signature of Authorised dealer		Date:	
Date :		Address :	
Bank's Uniform Code No.			

Notes to Exporters

(1)	This Form should not be pasted on the Parcel.
(2)	The PP Form procedure applies to postal exports to all territories outside India excluding Nepal and Bhutan. The PP Form should be completed in duplicate in all cases.
(3)	The Original should be submitted by the exporter to the Post Office after having it countersigned by an Authorised Dealer in foreign exchange. The Post Office through which the goods have been despatched will forward the Original to the nearest office of Reserve Bank of India.
(4)	All documents relating to export of goods from India must be passed through the medium of an Authorised Dealer in foreign exchange in India within 21 days of the date of

	shipment of the goods.
(5)	The amount representing the full export value of goods must be realised on the due date for payment or within six months from the date of shipment, whichever is earlier.
Note :	Government of India/Indian Financial institutions may conclude from time to time Special Trade Agreements with other countries providing for settlement of certain payments from the countries in a specified manner or for exports to be financed from Government to Government Credits. Reserve Bank will advise Authorised Dealers of such arrangements by issue of circulars. Methods of payment specified in the individual arrangements will have to be followed in such cases.
	Space for use by Reserve Bank of India

FORM PP

**EXCHANGE CONTROL
Exporter's Declaration
DUPLICATE**

Form Number :

(Please see 'Notes to Exporters' overleaf)

<u>1.</u>	<u>(a)</u>	Name of the Post Office
	<u>(b)</u>	Number and date of Parcel Receipt

2.	Exporter's Name		(for RBI use)
3.	Importer/Exporter Code No.		
4.	Buyer's/Consignee's Name and address:		
5.	Country of destination		
6.	Nature of contract*(i) CIF/(ii) C&F/(iii)FOB/ (iv) Others (Specify):		
7.	Date of despatch .		
8.	Type of Shipment*(i) Outright Sale/(ii) Consignment export/(iii) Others (Specify)		
9.	Description of goods :		
10.	Quantity of goods : Unit†		
11.	Currency of Invoice		
	[†Ton/Kilogram/Litre/Cubic Metre/ Sq. Metre/Metre/Number/Others (Specify)]		

@	Where the full export value is not ascertainable value expected on sale of goods in the oversease market may be shown	12. Analysis of export value :		
		Particulars	Currency	Amount
		@Full Export value		
	No application for permission for remittance/deduction From the declared value on account of agency Commission and/or discount will be Entertained by the Reserve Bank or Authorised Dealer unless these have been declared on this form	F.O.B. Value Freight		
		Insurance		
		-Discount (Rate		

Agency Commission
(Rate _____)

	(For Customs Use)	13. Customs Assessable Value	
	Export Value verified	(Rupees)	
	(Customs Appraiser)		
14.	If the export is made under general permission of the Reserve Bank of India, Number and date of its approval		
15.	If the export is made under L/C arrangements, name of advising bank in India		
16.	State if the payment is to be received through the Asian Clearing Union: *Yes/No		
17.	Name & address of bank through whom payment is to be received		

I/We hereby declare that I/we am/are the *SELLER/CONSIGNOR of the goods in respect of which the declaration is made and that the particulars given above are true and that *(a) the export value as contracted with the buyer is the same as the full export value declared above/*(b) the full export value of goods is not ascertainable at the time of export and that the value declared is that which I/we, having regard to the prevailing market conditions, expect to receive on the sale of goods in the overseas market.

I/We undertake that I/we will deliver to the bank named above the foreign exchange representing the full export value of the goods on or before† _____ in the manner prescribed in rule 9 of the Foreign Exchange Regulation Rules, 1974. I/We further declare that I/we am/are resident in India and I/we have a place of business in India.

I/We* am/are not in the Caution List of the Reserve Bank of India.

†State approximate date of delivery which must be the due date for payment or within six months from the date of shipment, whichever is earlier.

*Strike out whichever is not applicable.

(For A.D.'s use)			
		(Signature of Exporter)	
Stamp & Signature of Authorised dealer		Date:	
Date :		Address :	
Bank's Uniform Code No.			

Note : All documents relating to export of goods from India must be passed through the medium of an Authorised Dealer in foreign exchange in India within 21 days of the date of shipment of the goods.

FOR AUTHORISED DEALER'S USE

Date of *(i) negotiation/(ii) receipt for collection _____ Uniform Code Number : _____
 Bill No. _____

* Strike out whichever is not applicable	Type of Bill *DA/(ii)DP/ (iii) Others
	Type of shipment : *(i) Firm Sale Contract/ (ii) Consignment Basis/ (iii) Others (Specify)
	The PP Form was included in the Statement sent to the Reserve Bank with the R Return for the fortnight ending _____ sent on _____

We certify and confirm that we have received the total amount of _____ (Currency) _____ (Amount) as under being the proceeds of exports declared on this form.

Date of receipt	Currency	Credit to Nostro Account in _____ (Country)		Debit to NR Rupee Account of a bank _____ (country)		Period to R Return with which the realisation has been reported to RBI
		In our name	In the name of †	Held with us	Held with †	
1	2	3	4	5	6	7

(† Write the name of the concerned Indian Authorised Dealer branch).
 Any other manner of receipt (specify)

Notes to Authorised Dealer :

1. Please ensure that the columns on the face of the PP Form have been completed by the exporter and that they have been duly authenticated by the Postal authorities wherever necessary.
2. On receipt of the full export value of the shipment declared on this Form, the Authorised Dealer will forward to the Reserve Bank this duplicate copy of the Form together with a copy of the Customs certified Shipper's Invoice, duly certified. In respect of shipments made on consignment basis, the Account Sales received from the consignee in original in support of the proceeds actually realized should also be forwarded along with this copy of the Form.
3. In case the net amount received falls short of the full export value declared on the Form for reasons other than deduction of bank charges, please indicate the authority conferred on the Authorised Dealers by or under the Exchange Control Manual or the Authorised Dealer's Circular or Circulars, as the case may be, or the Reserve Bank of India's approval number and date for reduction.

 Space for use by Reserve Bank of India

EXCHANGE CONTROL

SOFTWARE EXPORT DECLARATION (SOFTEX) FORM

(For declaration of Software Exports through data-communication links and receipt of Royalty on the Software Packages/Products exported)

FORM NO: AB

1. Name and address of the exporter
2. STPI Centre within whose jurisdiction the unit is situated
3. Import-Export Code Number
4. Category of exporter : STP/EHTP/EPZ/SEZ/1 00% EOU/DTA unit
5. Buyer's name and address including country and their relationship with exporting unit (if any)
6. Date and Number of Invoice
7. a) Whether export contract/purchase order already registered with STPI. (If 'No', please attach copy of the contract/purchase order)

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
-----	--------------------------	----	--------------------------
- b) Does contract stipulate payment of royalty

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
-----	--------------------------	----	--------------------------

SECTION - A

(For exports through data communication link)

8. Name of Authorised datacom service provider STPI/VSN L/DOT/Internet/Others
(Please specify)
9. Type of software exported (Please mark on the appropriate box on the left side).

(a) <u>Computer Software</u>	RBI Code
<input type="checkbox"/> Data Entry jobs and Conversion Software Data Processing	9 0 6
<input type="checkbox"/> Software Development	9 0 7
<input type="checkbox"/> Software Product, Packages	9 0 8

<input type="checkbox"/>	Others (Please specify)	9	0	9
--------------------------	-------------------------	---	---	---

(b) Other Software

<input type="checkbox"/>	Video/TV Software	9	1	0
--------------------------	-------------------	---	---	---

<input type="checkbox"/>	Others (Please specify)	9	1	1
--------------------------	-------------------------	---	---	---

10. Analysis of Export Value **Currency** **Amount**

- (a) Full export value of which :-
- i) Net value of exports without transmission charges
 - ii) Transmission charges included in invoice

(b) Transmission charges (if payable separately by the overseas client)

(c) Deduct: Agency commission, at the rate of %

(d) Any other deductions as permitted by RBI (please specify)
Amount to be realised [(a+b) - (c+d)]

(e) 11. How export value will be realised (mode of realisation) (Please mark on the appropriate box)

(a) Under L/C

(a) Name and address of

Authorised Dealer

(b) Authorised Dealer Code No. _____

(b) Bank Guarantee

(a) Name and address of _ Authorised Dealer

(b) Authorised Dealer Code No. _____

(c) Any other arrangement e.g. advance payment, etc. including transfer/remittance to bank account maintained

(a) Name and address of _____
Authorised Dealer

(b) Authorised Dealer Code No.

overseas (Please specify)

SECTION - B

(For receipt of Royalty on Software Packages/Products exported)

12. Details of Software Package(s)/
Product(s) exported
- (a) Date of export _____
- (b) GR/SDF/PP/SOFTEX Form No. on which exports were declared _____
- (c) Royalty agreement details %age _____
and amount of royalty _____
- Period of royalty agreement
 (Enclose copy of Royalty agreement, if not already registered) _____
13. How royalty value will be realised
(as defined in Royalty agreement) _____
14. Calculation of royalty amount
(Enclose copy of communication from the foreign customer) _____
15. Name and address of designated Authorised Dealer in India through whom payment has been received/to be received _____
- A.D. Code No. _____

SECTION -C

16. Declaration by exporter

I/We hereby declare that I/we am/are the seller of the software in respect of which this declaration is made and that the particulars given above are true and that the value to be received from the buyer represents the export value contracted and declared above. I/we also declare that the software has been developed and exported by using Authorised and legitimate datacom links.

I/We undertake that I/we will deliver to the bank named above the foreign exchange representing the full value of the software exported as above on or before (i.e. within six months from the date of invoice/date of last invoice raised during a month), in the manner specified in the Regulations made under the Foreign Exchange Management Act, 1999.

Place: _____
Date: _____
Name: _____
Designation: _____

Signature of the Exporter

Stamp

- =====
Enclosure:
 (1) Copy of Export Contract [7(a)]
 (2) Copy of Royalty Agreement [12(c)]
 (3) Copy of communication from foreign customer [14]
=====

**Space for use of the competent authority (i.e. STPI/EPZ/SEZ) on behalf of
Ministry of Information Technology**

Certified that the software described above was actually transmitted and the export/royalty value declared by the exporter has been found to be in order and accepted by us.

Place: Date: _____
(Signature of Designated Official of STPI/EPZ/SEZ
on behalf of Ministry of Information Technology)

Name: _____
Designation: _____

Stamp

(b) Bank Guarantee
Authorised Dealer

(a) Name and address of _____

(b) Authorised Dealer Code No.

(c) Any other arrangement
e.g. advance payment, etc.
including transfer/remittance
to bank account maintained
overseas (Please specify)

(a) Name and address of _____
Authorised Dealer

(b) Authorised Dealer Code No. _____

SECTION - B

(For receipt of Royalty on Software Packages/Products exported)

12. Details of Software Package(s)/ Product(s) exported

(a) Date of export _____

(b) GR/SDF/PP/SOFTEX Form No. on which exports were declared _____

(c) Royalty agreement details %age

and amount of royalty

Period of royalty agreement _____

(Enclose copy of Royalty
agreement, if not already registered) _____

13. How royalty value will be realised (as defined in Royalty agreement)

14. Calculation of royalty amount
(Enclose copy of communication
from the foreign customer)

15. Name and address of designated Authorised
Dealer in India through whom payment has
been received/to be received

A.D. Code No. _____

SECTION -C

16. Declaration by exporter

I/We hereby declare that I/we am/are the seller of the software in respect of which this declaration is made and that the particulars given above are true and that the value to be received from the buyer represents the export value contracted and declared above. I/we also declare that the software has been developed and exported by using Authorised and legitimate datacom links.

I/We undertake that I/we will deliver to the bank named above the foreign exchange representing the full value of the software exported as above on or before (i.e. within six months from the date of invoice/date of last invoice raised during a month), in the manner specified in the Regulations made under the Foreign Exchange Management Act, 1999.

Place: _____
Date: _____
Name: _____
Designation: _____

Signature of the Exporter Stamp

=====
Enclosure:

- (1) Copy of Export Contract [7(a)]
- (2) Copy of Royalty Agreement [12(c)]
- (3) Copy of communication from foreign customer [14]

=====
**Space for use of the competent authority (i.e. STPI/EPZ/SEZ) on behalf of
Ministry of Information Technology**

Certified that the software described above was actually transmitted and the export/royalty value declared by the exporter has been found to be in order and accepted by us.

Place: Date: _____
(Signature of Designated Official of STPI/EPZ/SEZ
on behalf of Ministry of Information Technology)

Name: _____
Designation: _____

Stamp

For Authorised Dealer's use only

Certificate by Authorised dealer

AD's Uniform Code No.....

The SOFTEX Form included in the ENC statement sent to the Reserve Bank with the 'R' Return (NOSTRO/VOSTRO) for the period endingsent on (Currency name)

We certify and confirm that we have received the total amount of as under being the (Currency) (Amount) proceeds of exports declared on this form.

Date of Receipt	Currency	Credit to Nostro Account	to	Debit to Non-Resident Rupee Account of a bank in	Period of R-Return with which the realisation has been reported to RBI	
		in	(Country)	(country)		
		In our name	In the name of **	Held with us	Held with **	
1	2	3	4	5	6	7

(** Write the name of the concerned branch of Authorised Dealer)

Any other manner of receipt (Specify)

Place: _____

Date: _____

(Signature of Authorised Official)

Name: _____

Stamp

Designation : _____

Name & Address of _____

Authorised Dealer _____

SECTION - A

(For exports through data communication link)

8. Name of Authorised datacom service provider STPI/VSNL/DOT/Internet/Others
(Please specify)

9. Type of software exported (Please mark on the appropriate box on the left side).

(a) Computer Software

Data Entry jobs and Conversion
Software Data Processing

Software Development

Software Product, Packages

Others (Please specify) (b)

Other Software

Video/TV Software
Others (Please specify)

(a) 10. Analysis of Export Value
Full export value Of which :-

i) Net value of exports without
transmission charges

ii) Transmission charges
included in invoice

(b) Transmission charges (if payable
separately by the overseas client)

(c) Deduct: Agency commission,
at the rate of%

(d) Any other deductions as permitted
by RBI (please specify)

(e) Amount to be realised [(a+b) - (c+d)]

11. How export value will be realised
(mode of realisation) (Please mark
on the appropriate box)

(a) Under L/C

(a) Name and address of

Authorised Dealer

RBI Code

9	0	
9	0	
9	0	0
9	0	9
9	1	0

9	1
---	---

Currency

Amount

(b) Bank Guarantee
Authorised Dealer

(b) Authorised Dealer Code No. _____

(a) Name and address of _____

(c) Any other arrangement
e.g. advance payment, etc.
including transfer/remittance
to bank account maintained

(b) Authorised Dealer Code No.

~~(a) Name and address of~~
Authorised Dealer

(Please specify)

(b) Authorised Dealer Code No. overseas

SECTION - B

(For receipt of Royalty on Software Packages/Products exported)

12. Details of Software Package(s)/
Product(s) exported

(a) Date of export _____

(b) GR/SDF/PP/SOFTEX Form No. on which exports were declared _____

(c) Royalty agreement details %age
and amount of royalty _____

Period of royalty agreement

(Enclose copy of Royalty
agreement, if not already registered) _____

13. How royalty
value will be realised (as defined in
Royalty agreement) _____

14. Calculation of royalty amount
(Enclose copy of communication
from the foreign customer) _____

15. Name and address of designated Authorised
Dealer in India through whom payment has
been received/to be received A.D. Code No. _____

SECTION -C

16. Declaration by exporter

I/We hereby declare that I/we am/are the seller of the software in respect of which this declaration is made and that the particulars given above are true and that the value to be received from the buyer represents the export value contracted and declared above. I/we also declare that the software has been developed and exported by using Authorised and legitimate datacom links.

I/We undertake that I/we will deliver to the bank named above the foreign exchange representing the full value of the software exported as above on or before (i.e. within six months from the date of invoice/date of last invoice raised during a month), specified in the Regulations made under the Foreign Exchange Management Act, 1999.

Signature of the Exporter

Place:

Stamp

Date:

~~Name~~

Designation: _____

=====

===== Enclosure:

- (1) Copy of Export Contract [7(a)]
- (2) Copy of Royalty Agreement [12(c)]
- (3) Copy of communication from foreign customer [14]

=====

**Space for use of the competent authority (i.e. STPI/EPZ/SEZ) on behalf of
Ministry of Information Technology**

Certified that the software described above was actually transmitted and the export/royalty value declared by the exporter has been found to be in order and accepted by us.

Place: Date:

(Signature of Designated Official of STPI/EPZ/SEZ on behalf of Ministry of Information Technology)

Stamp

Name: _____

Designation: _____

XOS
(Paragraph 6.C.12)

A. D. Code No.....

**Statement of particulars of export bills outstanding
beyond prescribed period/ due date of realisation
as at 30th June/ 31st December**

Part I – Outstanding export bills other than those on deferred payment terms

Sr. No.	Bill No. and date	Name & Address of exporter	Exporter's Code No./ IE Code No.	Date of export	Due date of realisation	GR/PP/SOFTEX form No.	Port of Shipment	Shipping bill No. and date	Name & address of the overseas buyer	Commodity
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

Invoice value	Amount Realised	Amount Outstanding	Rupee equivalent of outstanding amount (To be classified as)			Remarks
Currency and Amount	Currency and Amount	Currency and Amount	Cash exports	Exports on consignment basis	Undrawn balances	
12.	13.	14.	15.	16.	17.	18.

Total

**Part II – Exports on deferred payment terms where instalments
(including interest) are outstanding beyond due date**

Sr. No.	Name & address of exporter	Exporter's Code No./ I E Code No.	No. & date of RBI approval for deferred payment term	Date of export	GR Form No.	Port of Shipment	Shipping bill No. and date	Name & address of the oversea buyer	Commodity	Invoice value
										Currency & Amount
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

Value of goods covered under deferred payment terms(including interest)		Total Amount of deferred instalments (including interest) already received		Total Amount of instalments outstanding (including interest) beyond due date		Rupee equivalent of outstanding amount	Whether ECGC cover obtained (Yes /No)	No. & date of bank certificate issued	Remarks
Currency	Amount	Currency	Amount	Currency	Amount				
12.		13.		14.		15.	16.	17.	18.

Total

Part III : Summary

Part I

Part II

	'Cash' exports	Export on consignment basis	Undrawn balances	Total	Exports on deferred payment basis
	Rs.	Rs.	Rs.	Rs.	Rs.

Outstandings as on

(End of previous half-year)

Add: Addition during the half- year under report

Less: Deletion during the half-year

Net position of outstanding as on

(End of half-year under report)

We certify that all export bills i.e. export bills purchased, negotiated and sent for collection, outstanding beyond the prescribed period / due date of realisation of as at the end of half-year under report have been included in this statement.

Place: _____

(Signature of Authorised Official) Name: _____

Designation: _____

Date : _____

Stamp