



बेटी बचाओ,
बेटी पढ़ाओ

भारतीय रिज़र्व बैंक
RESERVE BANK OF INDIA

www.rbi.org.in

RBI/2025-26/102

A.P. (DIR Series) Circular No.17

December 03, 2025

To

All Authorised Persons

Madam/Dear Sir,

**Liberalised Remittance Scheme (LRS)- Submission of 'LRS Daily Return' by
Authorised Dealers- Category -II banks/ entities and Full- Fledged Money Changers**

Attention of Authorised Persons is invited to [A. P. \(DIR Series\) Circular No. 16 dated September 06, 2024](#), in terms of which, Authorised Dealer (AD) Category-I banks are required to submit 'LRS daily return' (return code in CIMS:R010) on Centralised Information Management System (CIMS) (URL: <https://cims.rbi.org.in>), on the next working day. Further, the AD - Category-I banks are also required to include the details of LRS transactions undertaken by AD- Category-II banks / entities and FFMCS attached to them / maintaining an account with them, in their 'LRS daily return'.

2. It has now been decided to introduce the submission of 'LRS daily return' by AD Category-II banks / entities and FFMCS also, by providing them access to CIMS. With this, AD Category-II banks/ entities and FFMCS shall be able to check the cumulative amount remitted by a resident individual (PAN-wise) under LRS during the current financial year, before facilitating their next requested LRS transaction.

3. Accordingly, all AD Category-II banks / entities and FFMCS are advised to submit the 'LRS daily return' (including 'nil' report, if applicable) with effect from January 01, 2026. Consequently, AD Category-II banks/ entities and FFMCS may discontinue submitting the LRS transactions through AD category-I banks.

4. All Authorised Persons, including the AD Category-II banks/ entities and FFMCS are advised to follow the instructions provided in the User Manual for submission of 'LRS daily return'- under 'Downloads' on CIMS portal. It is further advised that AD Category-II banks/entities and FFMCS, who have been newly on-boarded onto CIMS may approach the Foreign Exchange Department of the concerned Regional Office of the Reserve Bank of India for resolving any issues in this regard.

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हिंदी में काम करना आसान है, इसका प्रयोग बढ़ाइए।



5. The [Master Direction – Reporting under Foreign Exchange Management Act, 1999](#) is being updated to reflect this change.

6. The directions contained in this circular have been issued under Section 10(4) and 11(2) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/approvals, if any, required under any other law.

Yours faithfully,

(N Senthil Kumar)
Chief General Manager