



सीमाशुल्क आयुक्त (निर्यात)

OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)

नवीन सीमा शुल्क भवन, निकट इन्दिरा गांधी अन्तर्राष्ट्रीय हवाई अड्डा, नई दिल्ली-110037

NEW CUSTOM HOUSE, NEAR IGI AIRPORT, NEW DELHI-110037

पत्रांक संख्या: VIII/12/ACE/Tech/50/2016

दिनांक: /05/2016

PUBLIC NOTICE NO. 06/2016

Attention of all Custom House Agents, Importers, Exporters, Shipping Agents, Members of Regional Advisory Committees and Members of the Trade is invited to the "Budgetary changes proposed in the Finance Bill relating to warehousing".

Pursuant to the enactment of the Finance Bill 2016, Ch IX of the Customs Act, 1962 stands amended, consequent to which, the following have been notified on 14th May 2016 :-

- a. Public Warehouse Licensing Regulations, 2016
- b. Private Warehouse Licensing Regulations, 2016
- c. Special Warehouse Licensing Regulations, 2016
- d. Notification 67 / 16 - Cus (NT) dated 14th May 2016 under sub-section (2) of Section 58A
- e. Warehouse (Custody and Handling of Goods) Regulations, 2016
- f. Special Warehouse (Custody and Handling of Goods) Regulations, 2016
- g. Warehoused Goods (Removal) Regulations, 2016 [Supersedes Warehoused Goods (Removal) Regulations, 1963].

2. Furthermore, bonds required to be obtained from importer under section 59 have been prescribed under circular no 18/2016 dated 14th May 2016 to replace the bonds earlier prescribed under Board's Circular F.No: 473 / 82 / 78 - Cus VII dated 20th April 1978.

3. Also, with the supersession of the Warehoused Goods (Removal) Regulations, 1963 the system of physical escorting of goods within the same town has been dispensed for movement of goods from one warehouse to another. Escorting will

also not be required for movement of goods from a warehouse to a customs station for export. These movements would be done by affixation of a one-time-lock. Instructions have been issued under Board's circular no.17 / 2016 dated 14th May 2016 regarding removal of goods from a customs station to a warehouse, which also require that the container or means of transport be affixed with a serially numbered one-time-lock (bottle seal).

4. It may be noted that the regulations on licensing of different types of warehouses contain transitional provisions to enable the warehouses to switch over to record based control in a smooth and orderly manner. The provisions require existing licensees to fulfil certain conditions within a period of three months upon which they can migrate to a system of record based controls and the customs lock can be removed.

5. Section 58A has been enacted to provide for a new category of warehouses (special warehouses). These warehouses shall be entitled to store specific classes of goods, which have been notified under sub-section (2) of section 58A (Notification No.66/16 – Cus (NT) dated 14th May 2016). These warehouses shall be under the lock of customs. An existing licensee or any new applicant shall be required to apply for a license under Special Warehouse Licensing Regulations, 2016, if they propose to store or continue to store goods notified under notification 66 /16-Cus (NT) dated, 14th May 2016 namely, goods stored for duty free shops/airline/ship/diplomatic stores. Here again, a transitional period of three months has been provided so as to allow existing arrangements to continue and enable a smooth and orderly transition.

6. With respect to the amendment carried out to section 64 of the Customs Act, few field formations have raised the issue regarding drawal of samples by regulatory agencies. It is clarified that any regulatory agency can draw a sample while goods are warehoused. It may also be noted that the Warehouse (Custody & Handling of Goods) Regulations, 2016 and Special Warehouse (Custody & Handling of Goods) Regulations, 2016 specifically provide for the warehouse keeper to maintain records of samples drawn by any regulator under any law for the time being in force. However, should the owner of goods require samples for marketing etc., the same are to be cleared on payment of duty by filing an ex-bond bill of entry.

7. Under sub-section (2) of section 73A, the responsibilities of licensee have been provided in Warehouse (Custody & Handling of Goods) Regulations, 2016 and Special Warehouse (Custody & Handling of Goods) Regulations, 2016. The regulations also provide for computerization of records in respect of warehoused goods. This is a key component based upon which liberalization in respect of warehousing procedures has been carried out. During the course of trade consultations, it was gathered that licensees are at different stages of automation. While some warehouses are already using highly advanced IT systems, others have not computerized their records. Warehouse keepers may be encouraged to acquire I.T. capabilities for inventory management at the earliest.

8. Changes explained above are not intended to be exhaustive and are meant only to draw attention to major amendments and new regulations. In order to familiarize trade with the provisions of the new regulations, interactive sessions are being planned and will be intimated in due course of time.

9. All the Trade Associations/Chamber of Commerce/Members of Regional Advisory Committees and Custom House Agents' Association are requested to publicize the contents of this Public Notice among their members/constituents.

दिनांक 17/5/2016
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