

All Members of the Council.

Dear Member,

Sub: Implementation of Duty Free Import Scheme (DFIS) – Comprehensive Guidelines - 2018-2019 – reg.

Members are kindly aware that the regulations governing implementation of DFIS were notified through Customs Notification (Tariff) No. 50/2017 dated 30th June 2017, as amended from time to time.

The Comprehensive DFIS Guidelines along with the details of the certification fee is enclosed herewith for member's ready reference.

A. Brief introduction on the DFIS scheme.

B. **3% DFIS for exporters of Leather Garments** – list of eligible inputs/embellishments notified for import, eligibility conditions, operative guidelines including issue of Export Performance Certificate and Import Certificate and payment of service charges for availing DFIS.

C. **5% DFIS for manufacturer-exporters of Leather footwear or synthetic footwear and leather products** – separate list of eligible inputs/embellishments for import for product segments namely Leather Goods, Footwear, Footwear Components, Leather Gloves and Saddlery & Harness items, eligibility conditions, operative guidelines including issue of Export Performance Certificate and Import Certificate and payment of service charges for availing DFIS.

D. Application form for issue of Export Performance Certificate (EPC) for Leather Garments exporters enclosed at **Annexure – I**

E. Application form for issue of Import Certificate (IC) for Leather Garments exporters enclosed at **Annexure – II**

F. Specimen of Affidavit at **Annexure - III** to be submitted by exporters of Leather Garments for import of lining and interlining materials as per serial No. 288 of Customs Notification (Tariff) no. 50/2017 dated 30.6.2017, as amended from time to time.

G. Application form for issue of Export Performance Certificate (EPC) for Footwear/ Footwear Components/Leather Goods/ Leather Gloves and Saddlery & Harness segments enclosed at **Annexure – IV**.

H. Application form for issue of Import Certificate (IC) Footwear/ Footwear Components/Leather Goods/ Leather Gloves and Saddlery & Harness segments enclosed at **Annexure – V**.

Members may please note all the above guidelines with regard to implementation of DFIS scheme during 2018-19.

1) Service charges:

The following "Service charges" will be applicable for issuance of Export Performance Certificates (EPCs) and Import Certificates (I/Cs) for the year 2018-19, as in last year.

One time payment option: The Service Charges for issuance of Export Performance Certificate (EPC) will be @ 0.04% of FOB value, subject to a minimum of Rs. 4,000/- for members opting one- time payment for issue of Export Performance Certificate. Goods & Services Tax will be levied at 18%. The service charge may be rounded off in tens, for example if the service charge payment is Rs.4002/-, it may be rounded off to Rs.4010/- plus 18% Goods & Services Tax towards issue of Export Performance Certificate (decimals to be rounded off, for example if the Goods & Services tax value is Rs.721.80, it may be rounded off to Rs.722/-).

Every time payment Option: The Service charges for issuance of Import Certificate (I/C) will be @ 2% of CIF value, subject to minimum charges of Rs.200/- payable per IC. Goods & Services Tax will be levied at 18%. The service charge may be rounded off in tens, for example if the service charge payment is Rs.202/-, it may be rounded off to Rs.210/- plus 18% Goods & Services Tax towards issue of Import Certificate (decimals to be rounded off, for example if the Goods & Services Tax value is Rs.295.64, it may be rounded off to Rs.296/-).

Members may kindly note the procedures/guidelines mentioned in this Comprehensive Circular and accordingly avail the benefits of DFIS, with effect from April 1, 2018.

With regards,

R Ramesh Kumar, IAS
Executive Director



COUNCIL FOR LEATHER EXPORTS

(Sponsored by Ministry of Commerce & Industry, Government of India)

Duty Free Import Scheme (DFIS) - An Introduction

The Duty Free Import Scheme will be implemented by the Council for the year 2018-19 as per the regulations in force. The details are given hereunder for ready reference.

- Serial No. 311 of the Customs Notification (Tariff) No.50/2017 dt.30.06.2017 contains the list of certain inputs required in the manufacture of leather garments which can be imported by a manufacturer of leather garments or by a merchant exporter tied-up with supporting manufacturer of leather garments for use in the manufacture of leather garments for export by that manufacturer directly or through a merchant exporter, to an extent of 3% of FOB value of export realization made in the previous year, subject to fulfillment of condition No.28 specified in the aforesaid Customs Notification.
- Serial No. 288 of the aforesaid Customs Notification (Tariff) No.50/2017 dt.30.06.2017 mentions about the lining and inter lining materials which can be imported by manufacturers of leather garments or by a merchant exporter tied-up with supporting manufacturer of leather garments to an extent of 2% of FOB value of exports in the previous year, (within the overall 3% entitlement for Leather Garments) subject to fulfillment of condition No.28 of the aforesaid Customs Notification.
- Serial no. 312 of the Customs Notification (Tariff) No.50/2017 dt.30.06.2017 contains the list of certain inputs required in the manufacture of leather footwear or synthetic footwear or other leather products which can be imported by manufacturer-exporters of these items to an extent of 5% of FOB value of exports in the previous year, subject to fulfillment of condition No.32 of the aforesaid Customs Notification.

The Council for Leather Exports is issuing necessary certificates namely Export Performance Certificate (EPC) and Import Certificates (IC) to eligible members in terms of Sl.Nos.288, 311 & 312 read with Condition No.28 & 32 respectively of the aforesaid Customs Notification (Tariff) No.50/2017 dated 30.06.2017 under the **Duty Free Import Scheme.**

The detailed operational guidelines of the DFIS scheme incorporating provisions contained in the Customs Notification (Tariff) No.50/2017 dated 30.06.2017 are given herewith.

3% Duty Free Import Scheme (DFIS) for exporters of Leather Garments – Guidelines

1 List of inputs/embellishments notified for import

In terms of serial no. 311 of Customs Notification (Tariff) No.50/2017 dt.30.6.2017 read with condition no. 28, as amended from time to time, a manufacturer-exporter of leather garments or a merchant exporter tied-up with supporting manufacturer is permitted duty free import of certain essential / critical inputs and embellishments to an extent of 3% of FOB value of export realization effected in the previous year. However, the value of **lining and inter-lining materials** listed in serial no. 288 of the said Customs Notification (Tariff) No.50/2017 dt.30.6.2017 imported shall not exceed **2 percent of the said FOB** value, within the overall 3% entitlement for Leather Garments.

The lists of notified inputs/embellishments are as under.

Sl. No	Chapter or Heading or Sub-Heading	Description of goods
311	52 or any chapter	(a) Fasteners including buttons and snap fasteners, zip fasteners including zippers in roll, sliders/pullers and end stoppers; (b) Inlay cards (c) Shoulder pads; (d) Buckles; (e) Eyelets (f) Hooks and eyes (g) Rivets (h) Collar stays, collar patties, butterfly and other garment stays including plastic stays (i) Fusible and non Fusible embroidery motifs or prints (j) Laces (k) Badges including embroidered badges (l) Embroidery threads (m) Sewing thread (n) Stones (other than precious and semi precious) (o) Sequin (p) Tape, Elastic tape and hook tape of width not exceeding 75 mm (q) Velcro tape (r) Cord and cord stopper (s) Toggles (t) Polywadding materials (u) Stud; (v) Elastic cloth and elastic band; (w) Quilted wadding materials; (x) Beads for embroidery

		(y) sample fabric of total length upto 1000 metre imported during one financial year; (z) printed bags (za) Knitted ribs; (zb) anti-theft devices like labels, tags and sensors. “(zc) bobbin elastic; (zd) textile flowers; (ze) water soluble lining, poly pouch, high density sticker, heat transfer sticker; (zf) anglets on draw strings-hooded jacket; (zg) bra cup, bust cup, moulded cups for bra and metal underwire for bra; (zh) hook and bar, extra button covers-plain, ribbons, waist bands, shooter pin, O Ring, thermo strips and metal clip; (zi) pin bullets for packing, plastic tag bullets, metal tabs, bows, ring & slider and rings.”
288	43, 52, 54, 55, 56, 58, 59 OR 60	Lining and inter-lining materials

2 Condition No. 28 applicable for Leather Garments exporters for import of inputs/embellishments notified at Sl. No.288 and 311

“If (a) the goods are imported

- (i) by a manufacturer of textile garments or leather garments; or
- (ii) by a merchant exporter tied up with supporting manufacturer of textile garments or leather garments,

for use in the manufacture of textile garments or leather garments for export by that manufacturer directly or through a merchant exporter, as the case may be, and that the said manufacturer or merchant-exporter is registered with the Apparel Export Promotion Council or Council for Leather Exports, or as the case may be, Handloom Export Promotion Council: and

(aa) the entitlement certificate issued by respective export promotion councils shall carry the name of supporting manufacturers along with the name of the merchant-exporter in case the goods are exported by a merchant exporter.”;

(b) the total value of goods imported shall not exceed 5 percent of the FOB value of textile garments (other than handloom garments) or 3% for leather garments, as the case may be, or 5 percent of the FOB Value of handloom garments exported during the preceding financial year; however, the value of lining and inter-lining materials imported **shall not exceed 2 percent of the said FOB value.**

(c) the importer produces a certificate from the Apparel Export Promotion Council or Council for Leather Exports, as the case may be, or Handloom Export Promotion Council, certifying the value of exports made during the financial year mentioned in

clause (b) above, and also the value and quantity of goods already imported under this notification during the current financial year;

(d) the importer produces a certificate from Apparel Export Promotion Council or Council for Leather Exports, as the case may be, or Handloom Export Promotion Council, certifying that the lining and inter-lining materials shall not be put to any other use or sold in the market except in the manufacture of textile garments or leather garments; and

(e) there is a doubt as to the usability of lining and interlining materials in relation to the export product, the Commissioner of Customs, for reasons to be recorded in writing, orders drawal of sample at the time of export to verify such use;

3 Operative Guidelines for implementing the 3% Duty Free Import Scheme (DFIS) for Leather Garment exporters

3.1 Eligibility

Only those exporters who are registered as members with the "Council for Leather Exports" are eligible for availing the DFIS. The eligible exporters should have valid RCMC and they should be on the membership roll of the Council.

3.2 Issuance of Export Performance Certificate (EPC)

An application for obtaining Export Performance Certificate (EPC) for the preceding financial year i.e., (2017-18) shall be submitted to the Council in the prescribed format enclosed herewith **at Annexure - I**, along with required declarations prescribed therein.

The details to be furnished in the application shall pertain to the export bills realized during 2017-18 as evidenced by the Bank Realization Certificate given by the Bank.

Applicant-exporters are required to furnish correct and complete information certifying the realization of leather garment export proceeds by the banker, supported with Chartered Accountant's verification. The EPC shall be issued only on the basis of export realization during the year 2017-18.

Such applications shall be submitted to the respective Regional Offices of the Council. In respect of members of Southern Region, such applications may be submitted to Head Office

The Council will process the applications and will issue the Export Performance Certificate, duly allotting specific Serial Number, wherein the duty free import entitlement @ 3% of FOB value of export realization will also be mentioned.

3.3 Issuance of Import Certificates

For each import clearance of the permitted inputs/embellishments under the DFIS, the exporters are required to follow the following procedure.

- At the time of import, the exporter will apply to the concerned office of the Council from where the EPC has been obtained. Such applications should be submitted in the format prescribed in **Annexure-II**,
- The Council, upon receipt of the said application, will issue the Import Certificate (IC), which has to be produced before the Customs at the time of import clearance of consignments to facilitate duty free imports of permitted items under DFIS.
- The Council will issue the IC for the first consignment specifying the previous import as Nil.
- After obtaining the IC, the exporter should produce it before Customs to clear the consignment.
- The Customs will endorse on back of IC, the assessed value of the import consignment and return it back to the exporter.
- Such Original IC, duly endorsed by the Customs, should be submitted to the Council while applying for subsequent IC.
- In respect of lining & Inter-lining materials, the duty free entitlement will be restricted to 2% of the previous year's FOB value of export realization. Whenever an application for issue of Import Certificate is submitted for importing lining & inter-lining materials falling under Sl. No.288 of Customs Notification (Tariff) No.50/2017, an Affidavit duly notarized have to be submitted along with application. The specimen of Affidavit is enclosed at **Annexure-III**.

The member-exporters are required to follow the above procedure for each subsequent import consignment to avail DFIS.

The Council reserves the right to call for any other documents/ information that may be relevant for the purpose of issuing Export Performance Certificate and Import Certificates under the DFIS.

5% Duty Free Import Scheme (DFIS) for manufacturer-exporters of Leather Footwear or Synthetic Footwear and Leather Products - Guidelines

1 List of inputs/embellishments notified for import

In terms of Serial No. 312 read with condition No.32 of Customs Notification (Tariff) No.50/2017 dated 30.06.2017 as amended from time to time, manufacturer-exporters of leather footwear or synthetic footwear or other leather products, are permitted duty free import of the following essential / critical inputs and embellishments to an extent of 5% of previous year's FOB value of export realization.

Accordingly, the Council is issuing specific Export Performance Certificates for product segments namely Footwear (including synthetic/non-leather footwear), Footwear Components, Leather Goods, Leather Gloves and Saddlery & Harness items. The lists of eligible inputs are given below.

1.1 List of eligible inputs for "Footwear and Other Leather Products"

- Buckles, "D" Rings and "O" Rings, eyelets, hooks and eyes, rivets, studs, decorative fittings and metal trimmings
- Buttons and snap fasteners, zip fasteners including zippers in roll, sliders and end stoppers
- Velcro Hook, Velcro tapes and Loop tape
- Elastic Tape, adhesive tape and reinforcement tape
- Stamping foil
- Sewing Thread
- Locks including magnetic locks
- Metal handles, handle fittings, handle holder, Metal Frames, dog hooks, logos all types, ring binders, key hooks, key rings, key holders, push clip, chains, Pullers , parts of pullers, hinges and magnetic snaps
- Loop rivets and loop oval
- Polishes, creams and shoe finishes in any form
- Lining, interlining and reinforcement materials
- Insoles or mid-soles and sheets therefore
- Shanks and welts
- Toe Caps and toe puffs and counters or Thermoplastic sheets
- Synthetic or polymeric foam
- Packaging boxes/ envelopes/ pouches of all types
- Ribs
- Adhesives
- Leather board
- Nylon mesh
- Fittings, snaps of metals or alloys
- Beading material - synthetic / leather / fabric
- Chatons / stones / beads / crystals as decorative items
- Artificial fur and alarm tag
- Buckle
- Plastic clear sheets
- Inlay cards
- Synthetic material/synthetic leather

- Reflective tapes/ Fashion tapes
- Micropak labels and Polyethylene Sheets

1.2 List of eligible inputs only for "Footwear" & "Footwear Components"

- Heels
- Shoe Lace
- Stretch fabric for shoe uppers
- Protective Steel Toe Cap and Steel Mid Sole
- Unit soles and sheets of Polyurethane, Thermoplastic rubber, Polyvinyl Chloride, Thermoplastic Polyurethane, Phylon, Nitrile Butadiene Rubber, Styrene Butadiene Rubber for soles including Polyurethane paint, colour paste and pigments;"
- Cork sheets for soles covering soles and insoles

1.3 List of eligible inputs only for "Leather Gloves"

- Glove liners

1.4 List of eligible inputs only for "Saddlery and Harness items"

- Metal fittings / embellishments, webbing of any material for making harness and saddlery items
- Stirrup of any material and stirrup bars used for making Saddle Tree
- Nylon polyester/PVE mesh and fabrics for making non-leather harness and saddlery items
- Saddle tree

1.5 List of eligible inputs only for "Leather Goods"

- Magnets for use in leather goods

2 Condition No.32 applicable for import of items at to Sl. No.312 is reproduced below:

"If

(a) The goods are imported by a manufacturer of leather footwear or synthetic footwear or other leather products, for use in manufacture of said goods for export by that manufacturer and the said manufacturer is registered with the Council for Leather Exports;

(b) The total value of goods imported shall not exceed 5% of the FOB value of leather footwear or synthetic footwear or other leather products, exported during the preceding financial year;

(c) The importer produces a certificate from the Council for Leather Exports, certifying the value of exports made during the financial year mentioned in sub-condition (b), and also the value and quantity of goods already imported under this notification during the current financial year."

3 Operative Guidelines for implementing the 5% Duty Free Import Scheme (DFIS) for Footwear and Leather Products manufacturer-exporters.

3.1 Eligibility

Only those exporters who are registered as manufacturer-exporter of leather footwear or synthetic footwear or leather goods and accessories, gloves, harness & saddlery, with the "**Council for Leather Exports**" are eligible for availing the DFIS

The eligible exporters should have valid RCMC and they should be currently on the membership roll of the Council

3.2 Issuance of Export Performance Certificate (EPC)

An application for obtaining Export Performance Certificate (EPC) for the preceding financial year shall be submitted to the Council, along with required declarations prescribed therein as per **Annexure IV**. Such applications have to be submitted separately for each export product category.

The details to be furnished in the application shall pertain to the export bills realized for that export product, as evidenced by the Bank Realization Certificate given by the Bank.

Applicant-exporters are required to furnish correct and complete information certifying the realization of export proceeds by the banker, supported with Chartered Accountant's verification. The EPC shall be issued only on the basis of export realization of that particular export product during the year 2017-18.

Such applications shall be submitted to the respective Regional Offices of the Council. In respect of members of Southern Region, such applications may be submitted to Head Office

The Council will process the applications and will issue the Export Performance Certificate, duly allotting specific Serial Number, also mentioning the duty free import entitlement @ 5% of FOB value of export realization.

3.3 Issuance of Import Certificates

For each import clearance of the permitted components under the DFIS, the exporters are required to follow the following procedure.

- At the time of import, the exporter will apply to the concerned office of the Council from where the EPC has been obtained. Such applications should be submitted in the format prescribed in **Annexure V**.
- The Council, upon receipt of the said application, will issue the Import Certificate (IC), which has to be produced before the Customs at the time of import clearance of consignments to facilitate duty free imports of permitted items under DFIS.

- The Council will issue the IC for the first consignment specifying the previous import as Nil.
- After obtaining the IC, the exporter should produce it before Customs to clear the consignment.
- The Customs will endorse on back of IC, the assessed value of the import consignment and return it back to the exporter. Such Original IC, duly endorsed by the Customs, should be submitted to the Council while applying for subsequent IC.

The member-exporters are required to follow the above procedure for each subsequent import consignment to avail DFIS.

The Council reserves the right to call for any other documents/ information that may be relevant for the purpose of issuing Export Performance Certificate and import certificates under the DFIS.

3.4 Payment of 'Service Charges' to the Council under DFIS with effect from 1st April 2018

Applications should be accompanied by 'service charges' in the form of Demand Draft or Banker's Pay Order in favour of '**Council for Leather Exports**'. The service charges can be paid in anyone of the following options:

OPTION 1 – At the time of making application for issue of Export Performance Certificate: One time payment of an amount equivalent to 0.04% of previous year's FOB value of export realization as certified by bank for each Certificate issued plus Service Tax of 18%.

Note: The minimum service charge payable for issue of EPC is Rs.4000/- + 18% Goods & Services Tax = Total Rs.4720/-

OPTION-2 – At the time of making application for issue of Import Certificate: Each time payment of an amount equivalent to 2% of the CIF value of import at the time of import plus Goods & Services Tax of 18%.

Note: The minimum service charge payable for this option is Rs.200/- + 18% Goods & Services Tax = Total Rs.236/- for issue of every IC.



COUNCIL FOR LEATHER EXPORTS

(Sponsored by Ministry of Commerce & Industry, Government of India)

Application for Export Performance Certificate (EPC) for Leather Garments Exporters (2018-19)

(Applicable for exports made during 2017-18)

Instructions

1. As per Customs Notification (Tariff) No.50/2017-Customs, dated June 30, 2017, as amended from time to time, Manufacturer Exporters of Leather Garments as well as Merchant Exporters tied-up with Supporting Manufacturers are eligible to avail the facility of the Duty Free Import Scheme (DFIS).
2. Such Manufacturer-Exporters or Merchant Exporters tied-up with Supporting Manufacturers should be registered with Council for Leather Exports and should have valid Registration-Cum-Membership-Certificate (RCMC) issued by Council.
3. As per serial No. 311 of the aforesaid Customs Notification (Tariff) No.50/2017-Customs dated June 30, 2017, read with condition No. 28, those registered Manufacturer exporters & Merchant exporters tied-up with supporting Manufacturers will be entitled to import free of Duty certain notified inputs up to a value of 3% of the FOB Export Value realized in the previous financial year i.e. the year 2016-17 (April 2016 to March 2017). However, as per serial No. 288 of the aforesaid Customs Notification (Tariff) No.50/2017-Customs dated June 30, 2017, read with condition No. 28, the import of lining and interlining materials will be restricted to 2% of FOB value of export realization in the previous year.
4. Registered Merchant Exporters for Leather Garments who are tied-up with Supporting Manufacturers should provide Name & Address of supporting Manufacturers in the application. A copy of Agreement between Merchant exporter & supporting Manufacturer is to be submitted along with the application.
5. FOB value of Export Realisation will be considered only to the extent of the export of Leather Garments manufactured and/or exported by the member-exporter under consideration.
6. For availing the Export Performance Certificate, the member-exporter has to submit to the Council in soft copy, the details of their FOB value of export realization by giving the Invoice Number & Date, Product Exported, Realized Amount & Date of Realization, and Bank Details in Excel Sheets either via e-mail or in CD format. This is in addition to submitting the Hard Copy duly signed by the Exporter and countersigned by the Banker and Chartered Accountant to the respective Regional Offices of the Council.
7. The Value of the Export Performance Certificate for Leather Garments for any single member-exporter can be revised only once during the financial year.
8. **To avail Import Certificate (IC), the previous IC duly customs endorsed has to be returned to the Council. Non-surrender of previous IC may entail non-issue of subsequent IC.**
9. **The Council reserves the right to call for any other documents/ information that may be relevant for the purpose of issuing Export Performance Certificate and import certificates under the DFIS**

Application for Export Performance Certificate (EPC) for Leather Garments Exporters (2018-19)

Name of the Company	
RCMC No. issued by CLE	
Date of issue of RCMC	
RCMC valid upto	
Import Export Code No. issued by DGFT office	

Service Charges Payment:

A. We hereby wish to make onetime payment of service charges of an amount equal to 0.04% of the previous year's FOB value of export (rounded off in tens, for example if the service charge payment is Rs.4002/-, it may be rounded off to Rs.4010/-) plus 18% Goods & Services Tax towards issue of Export Performance Certificate (decimals to be rounded off, for example if the service tax value is Rs.721.80, it may be rounded off to Rs.722/-). Accordingly, we are enclosing herewith a Demand Draft No._____ dated_____ for a sum of Rs._____ favouring 'Council for Leather Exports'.

Note: The minimum service charge payable for issue of EPC is Rs.4000/- + 18% Goods & Service Tax Rs.4000+720 Total Rs.4720/-

OR

B. We are choosing the option of paying service charges @ 2% of the CIF value of import plus 18% Goods & Services Tax at the time of issuance of Import Certificates.

Note: The minimum service charge payable for issue of Import Certificate I/C is Rs.200/- + 18% Goods & Services Tax, Rs.200+36 Total Rs.236/-

(Strike out whichever is not applicable to you)

Name of the authorized signatory :

Designation :

Signature :

Company Seal :

Contact Details:

Name of the Dealing Person :

Telephone/Mobile :

STATEMENT OF EXPORT REALISATION DURING FINANCIAL YEAR 2017-18

Sl. No.	Invoice No.	Date	Product Exported	FOB Value (in Rs.)	Date of Realisation
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

DECLARATION OF EXPORT REALISATION DURING FINANCIAL YEAR 2017-18

1. We declare that we have realized a sum of Rs. _____
(Rupees _____)
_____) during the period
from _____ to _____ as Export realisation calculated on FOB Basis in
respect of product namely Leather Garments.

2. It is further declared that the export realisation given herein relates to the **Leather Garments** manufactured and exported by us.

3. **We hereby confirm and declare that the statement made above is true and correct to the best of our knowledge and belief. We understand and agree that in the event of the above statement being found to be incorrect or false, our 'Export Performance Certificate' will be cancelled and we shall be liable for any other penal action that may be taken by the Council for Leather Exports or Government of India under the relevant rules.**

Name of the authorized signatory :

Designation :

Signature :

Company Seal :

Date :

**EXPORT REALISATION DURING FINANCIAL YEAR 2017-18
CERTIFICATE OF BANKER**

We declare that realized a sum of Rs. _____
(Rupees _____)
_____ during the period
from _____ to _____ as Export realisation calculated on FOB Basis in
respect of product namely Leather Garments.

The above mentioned statement is verified and found correct as per our Bank Records.

Name of Bank with complete address :

Name of the signatory :

Designation :

Signature & Seal :

**EXPORT REALISATION DURING FINANCIAL YEAR 2017-18
CERTIFICATE OF CHARTERED ACCOUNTANT**

We declare that realized a sum of Rs. _____
(Rupees _____)
_____ during the period
from _____ to _____ as Export realisation calculated on FOB Basis in
respect of product namely Leather Garments.

The above mentioned statement is verified and found to be correct as per the Books of
the Company and that the export realisation certified here in relates to the
goods/products manufactured and exported by this Company.

Name of the Chartered Accountant/
Firm and CA Registration Number :

Complete address & Seal :

Signature & Date



COUNCIL FOR LEATHER EXPORTS

(Sponsored by Ministry of Commerce & Industry, Government of India)

Application for Export Performance Certificate (EPC) for Footwear/Footwear Components/ Leather Goods/ Leather Gloves and Saddlery & Harness Exporters for the year 2018-19

(Applicable for exports made during 2017-18)

Instructions

1. As per serial No.312 of Customs Notification (Tariff) No.50/2017-Customs dated June 30, 2017 read with condition No. 32, as amended from time to time, Manufacturer Exporters of Footwear/Footwear Components /Leather Goods/Leather Gloves and Saddlery & Harness registered with the Council for Leather Exports (CLE) are eligible to avail the facility of the Duty Free Import Scheme (DFIS) from CLE, by which they will be entitled to import of certain notified inputs duty free up to a value of 5% of the FOB Export Value realized during the previous financial year i.e. April 2016-March 2017.
2. The registered Manufacturer exporters of the aforesaid products should have valid Registration- Cum-Membership-Certificate (RCMC) issued by the Council.
3. FOB Export value will be considered only to the extent of export of aforesaid goods manufactured & exported by the member-exporter under consideration. Any turnover accruing from trading operations cannot be included in the 'Export Performance' for availing 5% Duty Free Import.
4. For availing the Export Performance Certificate, the member-exporter has to submit to the Council in soft copy, the details of their export realization by giving the Invoice Number & Date, Product Exported, Realized Amount & Date of Realization, and Bank Details in Excel Sheets either via e-mail or in CD format. This is in addition to submitting the Hard Copy duly signed by the Exporter and countersigned by the Banker and Chartered Accountant to the respective Regional Offices of the Council.
5. The Value of the Export Performance Certificate for a particular product category for any single member- exporter can be revised only once during the financial year.
- 6. To avail Import Certificate (IC), the previous IC duly customs endorsed has to be returned to the Council. Non-surrender of previous IC may entail non-issue of subsequent IC.**
- 7. The Council reserves the right to call for any other documents/ information that may be relevant for the purpose of issuing Export Performance Certificate and import certificates under the DFIS.**

Application for Export Performance Certificate (EPC) for Footwear/Footwear Components/ Leather Goods/ Leather Gloves and Saddlery & Harness Exporters

Name of the Company	
RCMC No. issued by CLE	
Date of issue of RCMC	
RCMC valid upto	
Import Export Code No. issued by DGFT office	

Service Charges Payment

A. We hereby wish to make onetime payment of service charges of an amount equal to 0.04% of the previous year's FOB value of export (rounded off in tens, for example if the service charge payment is Rs.4002/-, it may be rounded off to Rs.4010/-) plus 18% Goods & Service Tax towards issue of Export Performance Certificate (decimals to be rounded off, for example if the Goods & Services tax value is Rs.721.80, it may be rounded off to Rs.722/-). Accordingly, we are enclosing herewith a Demand Draft No. _____ dated _____ for a sum of Rs. _____ favouring 'Council for Leather Exports'.

Note: The minimum service charge payable for issue of EPC is Rs.4000/- + 18% Goods & Services Tax Rs.4000+720 Total Rs.4720/-

OR

B. We are choosing the option of paying service charges @ 2% of the CIF value of import plus 18% Goods & Services Tax at the time of issuance of Import Certificates.

Note: The minimum service charge payable for issue of Import Certificate I/C is Rs.200/- + 18% Goods & Services Tax, Rs.200+36 Total Rs.236/-

(Strike out whichever is not applicable to you)

Name of the authorized signatory :

Designation :

Signature :

Company Seal :

Date :

Contact Details:

Name of the Dealing Person :

Telephone/Mobile :

STATEMENT OF EXPORT REALISATION DURING FINANCIAL YEAR 2017-18

Sl. No.	Invoice No.	Date	Product Exported	FOB Value (in Rs.)	Date of Realisation
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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DECLARATION OF EXPORT REALISATION DURING FINANCIAL YEAR 2017-18

1. We declare that we have realized a sum of Rs. _____
(Rupees _____)
during the period from _____ to _____ as Export realisation
calculated on FOB Basis in respect of product namely
_____ (Product to be Specified)

2. It is further declared that the export realisation given herein relates to the
_____ manufactured and exported by us.

3. We hereby confirm and declare that the statement made above is true and correct to the best of our knowledge and belief. We understand and agree that in the event of the above statement being found to be incorrect or false, our 'Export Performance Certificate' will be cancelled and we shall be liable for any other penal action that may be taken by the Council for Leather Exports or Government of India under the relevant rules.

Name of the authorized signatory :

Designation :

Signature :

Company Seal :

Date :

**EXPORT REALISATION DURING FINANCIAL YEAR 2017-18
CERTIFICATE OF BANKER**

1. We declare that we have realized a sum of Rs. _____
(Rupees _____)
_____)
during the period from _____ to _____ as Export realisation
calculated on FOB Basis in respect of product namely
_____ (Product to be Specified)

The above mentioned statement is verified and found correct as per our
Bank Records.

Name of Bank with complete address :
Name of the signatory :
Designation :
Signature & Seal :

**EXPORT REALISATION DURING FINANCIAL YEAR 2017-18
CERTIFICATE OF CHARTERED ACCOUNTANT**

1. We declare that we have realized a sum of Rs. _____
(Rupees _____)
_____)
during the period from _____ to _____ as Export realisation
calculated on FOB Basis in respect of product namely
_____ (Product to be Specified)

The above mentioned statement is verified and found to be correct as per
the Books of the Company and that the export realisation certified here in
relates to the goods/products manufactured and exported by this Company.

Name of the Chartered Accountant/
Firm and CA Registration Number :
Complete address & Seal :
Signature & Date

Annexure - II

Application Proforma for issue of 'Import Certificate' for Leather Garment Exporters under 3% Duty Free Import Scheme (DFIS) as per Customs Notification (Tariff) No.50/2017-Customs dated June 30, 2017, as amended from time to time.

(To be submitted on the 'Letter head' of the applicant exporter)

Name of the exporter		
RCMC No. issued by CLE		
Date of issue of RCMC		
RCMC valid upto		
Import Export Code No. issued by DGFT office		
Details of Export Performance Certificate issued by the Council	EPC No.	Duty Free entitlement in Rs
Details of Import Certificate used for previous import	IC No.	Value of IC in Rs.

6. Item (s) intended to be imported for which Import Certificate is sought. :

(Note: for obtaining details of eligible items, Please refer to the guidelines given above)

Sl. No.	Item	Quantity	Value (Rs.)	Bill of Entry No.& Date
Total				

7. Country of Import

8. Overseas Supplier's Name & Address

10. Quantity & Value of Import already effected during **2018-19** as per Customs Notification (Tariff) No. 50/2017- Custom, dated June 30, 2017, as amended from time to time

Sl. No.	Already imported Items	Quantity	Value
1	Anglets on Draw Strings-Hooded Jacket		
2	Anti-Theft Devices Like Labels, Tags and Sensors		
3	Badges		
4	Beads for embroidery		
5	Bobbin Elastic		
6	Bows, Ring & Slider and Rings		
7	Bra Cup		
8	Buckles		
9	Bust Cup		
10	Butterfly and other garment stays		
11	Collar Patties		
12	Collar Stays		
13	Cord and cord stopper		
14	Elastic band		
15	Elastic cloth		
16	Elastic Tape		
17	Embroidered badges		
18	Embroidery threads		
19	Extra Button Covers-Plain		
20	Eyelets		
21	Fasteners Including Buttons		
22	Fusible & non Fusible embroidery motifs or prints		
23	Heat Transfer Sticker		
24	High Density Sticker		
25	Hook and Bar		
26	Hook tape of width not exceeding 75 mm		
27	Hooks and Eyes		
28	Inlay Cards		
29	Knitted Ribs		
30	Laces		
31	Lining and Inter-lining materials		
32	Metal Clip		

33	Metal Tabs		
34	Metal Underwire for Bra		
35	Moulded Cups for Bra		
36	O Ring		
37	Pin Bullets for Packing		
38	Plastic stays		
39	Plastic Tag Bullets		
40	Poly Pouch		
41	Polywadding materials		
42	Printed Bags		
43	Quilted wadding material		
44	Ribbons		
45	Rivets		
46	Sample fabric of total length up to 1000 mtrs imported during one financial year		
47	Sequin		
48	Sewing thread		
49	Shooter Pin		
50	Shoulder Pad		
51	Sliders/ Pullers and End Stoppers		
52	Snap Fasteners		
53	Stones (other than precious and semi-precious)		
54	Stud		
55	Tape		
56	Textile Flowers		
57	Thermo Strips		
58	Toggles		
59	Velcro tape		
60	Waist Bands		
61	Water Soluble Lining		
62	Zip Fasteners Including Zippers In Roll		

Name and designation of the authorised signatory :

Signature & Seal of the authorised signatory :

ENCLOSURES:

1. Work Sheet in the form of 'checklist' Bill of Entry issued by Customs for the proposed import consignment. (OR)
2. Bill of Entry concerning imports to be made under Customs Notification No.50/2017-Customs, dated June 30, 2017, as amended from time to time.
3. Original Import Certificate (IC) for previous import alongwith with assessed B/E, duly endorsed by the Customs. (Non-surrender of previous IC will entail non-issue of subsequent IC.)
4. For importing lining & inter lining material, falling under Customs Tariff Chapter No. 43,52,54,55,56,58,59 or 60 as per S. No.288 of Customs Notification (Tariff) 50/2017 dated 30.6.2017 (as amended) the applicant have to submit an Affidavit duly sworn in before Notary Public/Oath Commissioner, as per prescribed Format given at Annexure - III.
5. DD / No..... dt..... for Rs..... drawn in favour of 'Council for Leather Exports' towards the service charges payable for issuance of Import Certificate (in case applicant has chosen every time payment option)

Annexure - III

SPECIMEN OF AFFIDAVIT TO BE SUBMITTED BY MANUFACTURER-EXPORTER OF LEATHER GARMENTS OR MERCHANT EXPORTER TIED-UP WITH MANUFACTURER EXPORTER FOR IMPORT OF LINING AND INTERLINING MATERIALS IN TERMS OF SERIAL NO. 288 OF CUSTOMS NOTIFICATION (TARIFF) NO. 50/2017 DATED 30.06.2017

AFFIDAVIT
(ON RS.20/- STAMP PAPER DULY NOTARIZED)

This is with reference to our request dated _____ for issue of Import Certificate to import Lining/Inter-lining materials falling under Customs Tariff chapter No. 43, 52, 54, 55, 56, 58, 59 or 60 under Sl.No.288 read with condition No. 28 of the Custom Notification (Tariff) No.50/2017 dated 30.06.2017 as amended from time to time and against Export Performance Certificate Number _____ within the balance entitlement amount. (Restricted to 2% of FOB value of Leather Garments exported and value realized during 2017-18).

We hereby undertake that the lining/inter-lining materials upon import will not be put to any other use or sold in the market except in the manufacture of Leather Garments for exports, in terms of the condition No.28 of Customs Notification (Tariff) No.50/2017-Customs dated June 30, 2017, as amended from time to time.

We understand fully that any violation of the conditions of the aforesaid Customs Notification (Tariff) No.50/2017-Customs dated June 30, 2017 shall be construed as malpractice and will render us liable to penal and/or any other action under the provisions of the Customs Act 1962, criminal law and any other act or rule as may be applicable and that such action may be resorted to against us without any opportunity or show cause notice to us, and we hereby indemnify **COUNCIL FOR LEATHER EXPORTS (CLE)** from any such action on account of our misuse/violation of condition as aforesaid.

SIGNATURE OF AUTHORISED REPRESENTATIVE :

NAME OF AUTHORISED REPRESENTATIVE :

NAME AND ADDRESS OF THE EXPORTER :

SEAL OF THE EXPORTER :

DATED: _____

PLACE: _____

NAME AND ADDRESS OF THE NOTARY :

SIGNATURE AND SEAL OF THE NOTARY :

Annexure - V

Application Performa for issue of 'Import Certificate' for Footwear, Footwear Components, Leather Goods, Leather Gloves and Saddlery & Harness under 5% Duty Free Import Scheme (DFIS) as per Customs Notification (Tariff) No.50/2017-Customs dated June 30, 2017, as amended from time to time.

(To be submitted on the 'Letter head' of the applicant exporter)

Name of the exporter		
RCMC No. issued by CLE		
Date of issue of RCMC		
RCMC valid upto		
Import Export Code No. issued by DGFT office		
Details of Export Performance Certificate issued by the Council	EPC No.	Duty Free entitlement in Rs
.Details of Import Certificate used for previous import	IC No.	Value of IC in Rs.

6. Item (s) intended to be imported for which Import Certificate is sought. :

(Note: for obtaining details of eligible items, please refer to the guidelines given above)

Sl. No.	Item	Quantity	Value (Rs.)	Bill of Entry No.& Date
Total				

7. Country of Import :

8. Overseas Supplier' Name & Address :

9. Quantity & Value of Import already effected during **2018-19** as per Customs Notification (Tariff) No. 50/2017- Custom, dated June 30, 2017, as amended from time to time

Sl. No	Already imported Items	Quantity	Value
1	Adhesive tape		
2	Adhesives		
3	Artificial fur and alarm tag		
4	Beading material - synthetic / leather / fabric		
5	Buckles		
6	Buttons and snap fasteners		
7	Chains		
8	Chatons/stones/beads/crystals as decorative items		
9	Cork sheets for soles covering soles and insoles		
10	D Rings and O Rings		
11	Decorative fittings and metal trimmings		
12	Dog hooks		
13	Elastic Tape		
14	Eyelets		
15	Fashion tapes		
16	Fittings, snaps of metals or alloys		
17	Handle fittings		
18	Handle holder		
19	Heels		
20	Hhinges and magnetic snaps		
21	Hooks and Eyes		
22	Inlay cards		
23	Insoles or mid-soles and sheets therefore		
24	Key holders		
25	Key hooks		
26	Key rings		
27	Leather board		
28	Lining, interlining		
29	Locks including magnetic locks		
30	Logos all types		
31	Loop oval		
32	Loop rivets		
33	Loop tape		

34	Metal Frames		
35	Metal handles		
36	Micropak labels		
37	Nylon mesh		
38	Packaging boxes/ envelops/ pouches of all types		
39	Plastic clear sheets		
40	Polishes, creams and shoe finishes in any form		
41	Polyethylene Sheets		
42	Protective Steel Toe Cap and Steel Mid Sole		
43	Pullers, parts of pullers,		
44	Push clip		
45	Reflective tapes		
46	Reinforcement materials		
47	Reinforcement tape		
48	Ribs		
49	Ring binders		
50	Rivets		
51	Sewing Thread		
52	Shanks and Welts		
53	Shoe laces		
54	Sliders and end stoppers		
55	Stamping foil		
56	Stretch fabric for shoe uppers		
57	Studs		
58	Synthetic material and Synthetic leather		
59	Synthetic or polymeric foam		
60	Thermoplastic sheets		
61	Toe Caps and toe puffs and counters		
62	Unit soles and sheets of Polyurethane, Thermoplastic rubber, Polyvinyl Chloride, Thermoplastic Polyurethane, Phylon, Nitrile Butadiene Rubber, Styrene Butadiene Rubber for soles including Polyurethane paint, colour paste and pigments;"		
63	Velcro Hook		
64	Velcro tapes		
65	Zip fasteners including zippers in roll		

Name and designation of the authorised signatory :

Signature & Seal of the authorised signatory

ENCLOSURES:-

1. Work Sheet in the form of 'checklist' Bill of Entry issued by Customs for the proposed import consignment. (OR)
2. Bill of Entry concerning imports to be made under Customs Notification No.50/2017-Customs, dated June 30, 2017, as amended from time to time.
3. Original Import Certificate (IC) for previous import alongwith assessed B/E, duly endorsed by the Customs. (Non-surrender of previous IC will entail non-issue of subsequent IC.)
4. DD / No..... dt..... for Rs..... drawn in favour of 'Council for Leather Exports' towards the service charges payable for issuance of Import Certificate (in case applicant has chosen every time payment option)

