

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION(i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

No. 104/2022-Customs (N.T.)

New Delhi, 9th December, 2022

G.S.R.....(E).- In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

1. Short title and commencement. - (1) These regulations may be called the Postal Export (Electronic Declaration and Processing) Regulations, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Application.- These regulations shall apply to export of goods by any person, holding a valid Import-Export Code issued by the Director General of Foreign Trade, in furtherance of business through a foreign post office appointed by the Board under clause (e) of sub-section (1) of section 7 of the Customs Act, 1962.

3. Definitions.- (1) In these regulations, unless the context otherwise requires, -

(a) “Act” means the Customs Act, 1962 (52 of 1962);

(b) “authorised agent” means a person authorised by an exporter who has a valid license under the Customs Brokers Licensing Regulations, 2018 and includes an employee of the Customs broker who has been issued a photo identity card in Form G of the said regulations;

(c) “booking post office” means a post office authorised to accept and book export goods in accordance with sub-regulation (1) of regulation 6;

(d) “e-commerce” means buying and selling of goods through the internet on an e-commerce platform, the payment for which shall be done through various electronic means and in accordance with the guidelines issued by the Reserve Bank of India from time to time;

(e) “electronic declaration” means the declaration of the particulars relating to the export goods, filed electronically by the exporter or his authorised agent on the PBE Automated System, operated and maintained by the postal authorities;

(f) “Form” means the Forms appended to these regulations;

(g) “PBE Automated System” means a system operated and maintained by the postal authorities for filing of electronic declaration by exporter or his authorised agent.

(2) The words used and not defined in these regulations but defined in the Act, shall have the same meanings as respectively assigned to them in the Act.

4. PBE Automated System and registration thereupon.- (1) The postal authorities shall set up, operate and maintain the PBE Automated System for filing of electronic declaration for export of goods through post.

(2) An exporter who wishes to export goods through post or his authorised agent shall register himself on the PBE Automated System.

(3) The PBE Automated System shall validate and recognise the registered person and enable him to file electronic declaration and upload supporting documents on the said system.

5. Electronic declaration for postal export.- (1) For export of goods by post, in furtherance of the business, the exporter or his authorised agent shall make an entry thereof through an electronic declaration in the following forms, namely-

(i) Postal Bill of Export-III (PBE-III) for postal exports effected through e-commerce; or

(ii) Postal Bill of Export-IV (PBE-IV) for all other postal exports.

(2) The person making an entry in terms of sub-regulation (1) shall, while making the said entry, make and subscribe to a declaration as to the truth of its contents and shall ensure the following, namely:-

(i) the accuracy and completeness of the information given therein;

(ii) the authenticity and validity of any document supporting it; and

(iii) compliance with the restriction or prohibition, if any, relating to the goods under the Act or under any other law for the time being in force.

6. Post offices for handling postal export.- (1) The postal authorities, in consultation with the Board, shall authorise certain post offices to accept and book export goods and also specify the corresponding foreign post office to each of them.

(2) Upon filing of electronic declaration for export, the exporter shall present the export goods to the postal authorities at a booking post office.

(3) Notwithstanding anything contained in sub-regulation (2), the exporter may also present the export goods to the postal authorities at a foreign post office.

(4) The export goods shall bear a declaration from the exporter regarding the contents of each of the packages, the value thereof and other particulars to be affixed on the package, in the format laid down by the postal authorities.

(5) The postal authorities shall provide for secure transfer or movement of the export goods from the booking post office to the corresponding foreign post office, where customs clearance shall take place.

7. Clearance of goods for export at foreign post office.- (1) On arrival in the foreign post office, the export goods shall not be dealt in any manner except as may be directed by the Principal Commissioner or Commissioner of Customs, as the case may be.

(2) No person shall, except with the permission of proper officer of Customs, open any package of export goods arrived in the foreign post office for customs clearance.

(3) The postal authorities shall present the export goods and the corresponding electronic declaration to the proper officer of Customs at the foreign post office, in such manner as to the satisfaction of the said proper officer, for screening, inspection, examination and assessment thereof.

(4) The proper officer may verify the entry made under regulation 5, and the provision of section 17 of the Act shall apply, as they apply to other goods, subject to the modification that for the words and figures, “under section 50”, wherever they occur in reference to export goods, the words and figures, “under section 84”, shall be substituted.

(5) The proper officer may call for clarification or documents, electronically on the PBE Automated System, from the exporter or his authorised agent in relation to the export goods.

(6) Where the proper officer is satisfied that the goods entered are not prohibited goods and the duty, if any, assessed thereon and any charges payable under the Act in respect of the same have been paid, the proper officer may make an order permitting clearance of the goods for export.

(7) The postal authorities shall furnish the proof of export and corresponding electronic data, captured on the PBE Automated System, to Customs.

(8) Where required or permitted by the proper officer, the postal authorities shall provide for secure transfer or movement of goods from foreign post office to booking post office.

8. Retention of records.- (1) The exporter or his authorised agent shall retain, for a period of five years from the date of filing an electronic declaration on the PBE Automated System, a copy of the said declaration and all supporting documents, which were used or relied upon for such electronic declaration and, where required, shall produce them before Customs in connection with any action or proceedings under the Act or under any other law for the time being in force.

9. Role and responsibilities of authorised agent.- (1) The authorised agent of the exporter may file electronic declaration on his behalf and assist the exporter in performing the functions related to clearance of export goods through post.

(2) The exporter authorising such agent shall be fully responsible for all the operations and transactions performed by such agent on his behalf and shall be liable for payment of any dues owed to the government or penal provisions as applicable under these regulations or the Act or any other law for the time being in force.

(3) Notwithstanding anything contained in sub-regulation (2), the authorised agent shall be governed by the regulations made under section 146, and section 147 of the Act.

10. Penalty.- Without prejudice to any other action which may be taken under the Act, rules or regulations made thereunder or any other law for the time being in force, any person who contravenes any of the provisions of these regulations or abets such contravention or fails to comply with any of the provision of these regulations with which it was his duty to comply, shall be liable to a penalty to an extent of the amount specified under clause (ii) of sub-section (2) of section 158 of the Act.

Postal Bill of Export - III (PBE-III)
(see regulation 5)
(For export of goods through E-Commerce)
(To be submitted electronically)

Bill of Export No. and date.	Foreign Post office code	Name of Exporter	Address of Exporter	IEC	State code	GSTIN or as applicable	AD code (if applicable)	Details of Authorised Agent	
								Customs Broker License No.	Name and address
Declarations									Yes/No as applicable
1.	We declare that we intend to claim rewards under export promotion Scheme (a) Drawback (b) Any other Scheme								
2.	We declare that we intend to zero rate our exports under section 16 of IGST Act.								
3.	We declare that the goods are exempted under CGST/SGST/UTGST/IGST Acts.								
We hereby declare that the contents of this postal bill of export are true and correct in every respect.									
(Signature of the Exporter/ Authorised agent)									
Examination order and report Let Export Order: Signature of officer of Customs along with stamp and date.									

Details of parcel														
Sl. No	Consignee details		Product details				Details of Parcel				E -commerce particulars			
	Name and Address	Country of destination	Description	CTH	Quantity		Invoice no. and date	Weight		GSTIN of E-commerce operator	URL (Name) of website	Payment transaction ID	SKU No.	Postal tracking number
					Unit (pieces, litres, kgs., meters)	Number		Gross	net					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Assessable value under section 14 of the Customs Act				Details of Tax invoice or commercial invoice (whichever applicable)				Details of duty/ tax								Total		
FOB	Currency	Exchange rate	Amount in INR	H.S code	Invoice details		value	Customs duties				GST details				Duties	Cess	
					invoice no. and date	Sl. No. of item in invoice		Export duty		Cess		IGST (if applicable)		Compensation cess (if applicable)				LUT/ bond details (if applicable)
								rate	amount	rate	amount	rate	amount	rate	amount			
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34

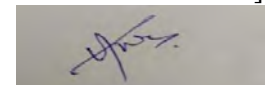
Postal Bill of Export - IV (PBE-IV)
(see regulation 5)
(To be submitted electronically)

Bill of Export No. and date.	Foreign Post office code	Name of Exporter	Address of Exporter	IEC	State code	GSTIN or as applicable	AD code (if applicable)	Details of Authorised Agent	
								Customs Broker LicenseNo.	Name and address
Declarations									Yes/No as applicable
1	We declare that we intend to claim rewards under export promotion Scheme (a) Drawback (b) Any other Scheme								
2	We declare that we intend to zero rate our exports under section 16 of IGST Act.								
3	We declare that the goods are exempted under CGST/SGST/UTGST/IGST Acts.								
We hereby declare that the contents of this postal bill of export are true and correct in every respect.									
(Signature of the Exporter/ Authorised agent)									
Examination order and report									
Let Export Order: Signature of officer of Customs along with stamp and date.									

Details of parcel													
Consignee details		Product details				Details of Parcel			Postal tracking number	Assessable value under section 14 of the Customs Act			
Name and Address	Country of destination	Description	CTH	Quantity		Invoice no. and date	Weight			FOB	Currency	Exchange rate	Amount in INR
				Unit (pieces, liters, kgs., meters)	Number		Gross	Net					
1	2	3	4	5	6	7	8		10	11	12	13	14

Details of Tax invoice or commercial invoice (whichever applicable)				Details of duty/ tax										
H.S code	Invoice details		value	Customs duties				GST details				Total		
	invoice no. and date	Sl. No. of item in invoice		Export duty		Cess		IGST (if applicable)		Compensation cess (if applicable)		LUT/ bond details (if applicable)	Duty	Cess
				rate	amount	rate	amount	rate	amount	rate	amount			
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29

[F. No. 476/3/2018-LC]



(Ananth Rathakrishnan)
Deputy Secretary