

F. No: 451/22/2020-CusV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

Room No. 49, North Block

Dated 27th October, 2021

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),

All Principal Chief Commissioners/Chief Commissioners of Central Tax and Customs,

All Principal Commissioners/Commissioners of Customs /Custom (Preventive),

All Principal Commissioners/Commissioners of Central Tax and Customs.

Subject: Reducing compliance burden regarding registration of Authorised Couriers

As part of reducing the compliance burden on stakeholders, the Central Board of Indirect Taxes and Customs has taken measures to simplify the registration requirements of Authorised Couriers. In this regard, attention is invited to Notifications no.86/2021-Customs (N.T.) and 85/2021-Customs (N.T.) both dated 27.10.2021, which have amended the Courier Imports and Exports (Clearance) Regulations, 1998 and the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 respectively.

2. In brief, these amendments provide lifetime validity to a registration, in place of the existing system of validity-periods and renewals. They also provide for voluntary surrender of registration. While enabling a deemed invalidity of registration in case the Authorised Courier is inactive for a continuous period of 1 year, at a time, these also empower the Principal Commissioner or Commissioner to renew such a registration. Such deemed invalidation provision will be applied prospectively. These aspects are expected to bring greater certainty to the Authorised Couriers and support them to focus on their core business and spur trust-based compliance.

It has also been decided that the Board will review (in April 2022) these aspects to bring modifications, if found necessary.

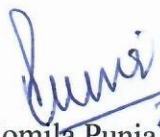
3.1 An aspect which has come to notice is that an Authorised Courier after getting registered at one/the first Customs Station, has also been registered at other Customs Stations for transacting business at such other Customs Stations.

3.2 In this matter, the existing regulations are clear that once registered at a particular Customs Station, the Authorised Courier, for transacting business elsewhere, needs to only give the appropriate intimation to the Principal Commissioner or Commissioner of Customs having jurisdiction over the other Customs Station and furnish Bond/Security as prescribed at each such location. Herein, attention is drawn to Regulation 7(2) read with Regulation 12 of the Courier Imports and Exports (Clearance) Regulations, 1998 or Regulation 10(7) read with Regulation 11(2) of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010.

3.3 The duplication/existence of multiple registrations under either Regulation i.e., the Courier Imports and Exports (Clearance) Regulations, 1998 or the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 needs to be rationalised such that the first of such registrations under the respective Regulation is taken as the single registration and the others are regularised in terms of the intimation procedure under those regulations. While reviewing and rationalising this aspect, the process and procedure adopted should be smooth, facilitative and not dislocative to the normal business of the Authorised Couriers. In this regard the DG Systems has been requested to assist the Commissioners in identifying multiple and the first registrations insofar as the ECCS is concerned. Due coordination with other locations maybe kept by the Principal Commissioner or Commissioner concerned.

In this connection, it is also informed that instances have come to notice where a revocation of the registration of an Authorised Courier has not been intimated to other Customs Stations. It is guided that the practise of communicating such decisions to other Customs Stations notified for Courier operations should be put in place apart from informing the Nodal Officer(s) designated by DG Systems and DG ARM.

4. Any difficulty faced in implementation maybe brought to notice of the Board.


(Komila Punia) 27/10/21
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