



भारत सरकार/ **GOVERNMENT OF INDIA**
वित्त मंत्रालय/ **MINISTRY OF FINANCE**
राजस्व विभाग / **DEPARTMENT OF REVENUE**
सीमा शुल्क आयुक्त का कार्यालय / **OFFICE OF THE COMMISSIONER OF CUSTOMS**
सीमा शुल्क भवन, मामगोआ, गोवा - ४०३८०३ / **CUSTOM HOUSE, MARMAGOA, GOA - 403803.**
दूरभाष क्रमांक-०८३२-२५२०६१५, फैक्स-०८३२-२५२०७४४ / **Telephone No. 0832-2520615, Fax-0832-2520744**

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**Subject: Availment of exemption on temporary import of Durable Containers
in terms of Board Circular 51/2020 dt 20.11.2020 – Provisions in ICES**

Ref: Advisory No.45/2020 by DGoS,ICES

Attention of Importers, Exporters, Customs Brokers, Shipping Lines/Agents, Logistics Service Providers, CFS Custodians, Trade, Customs staff and all other stakeholders is invited to Board Circular 51/2020 - Customs dt. 20.11.2020 on availment of exemption on temporary import of durable containers. In line with para 5 of the Board's circular, following provisions have been added in ICES in respect of durable containers which do not conform to the standard marine container dimensions, but which are intended for temporary import and eventual re-export (hereinafter referred to as "such durable containers")

- 1. Import of such durable containers:** When such durable containers are imported into India as per Notification No.104/94-Cus., dated 16.03.1994. these durable containers shall be required to be declared as an item in the Bill of Entry. To avail the benefit of duty exemption as per the above Notification, the importer shall have to execute a re-export (RE) bond.
- 2. Export/Re-export of such durable containers:** At the time of export of such durable containers, the details of the containers shall be required to be declared in the SW_CTRL table of the same Shipping Bill as is filed for the export cargo in these containers (pl refer part 28 of the electronic [SB Message Format](#)). For export of such laden/empty durable container, following declarations will have to be made in the SW_CTRL table:

Serial No = Serial no of the durable container from 1 to n associated with export cargo (Multiple containers can be given for the same export item no using this field)
Control type code = DUC
Control Location = Port Code where BE was filed to import the durable containers
Control Start Date = BE Date
Control End Date = SB Date (same as the Shipping Bill)
Control Result Code = BE No.||BE inv no||item no (There should be double pipe delimiters after BE No and BE Inv No). BE Inv No and Item no correspond to the serial number of the invoice and item pertaining to the container as indicated in the Bill of

Entry at the time of import. If it is not a case of re-export and the durable containers are being originally exported from India, Control Result Code can just be NORE
Control Result Remarks = Container Identification Number

In case the durable container is directly being exported and is not a case of re-export, Control Result Code would be NORE and control location and Control Start Date can be left blank. The Shipping Bill message format published on ICEGATE website has been updated with the above details in part 28 (For reference, link [ICES 1.5 CHA Customs Exports Mesg Format Ver 2.8\(08Nov2020\).pdf \(icegate.gov.in\)](https://www.icegate.gov.in/ICES%201.5%20CHA%20Customs%20Exports%20Mesg%20Format%20Ver%202.8(08Nov2020).pdf)) may be used. Changes have also been made in the data entry module of the service centre to capture the above details.

Illustration:

BE No 1234567 dated 01.01.2021 is filed at INNSA1 with Durable containers numbered ABCD12435 and ABCD56789 (which do not conform to the standard marine container dimensions). The containers were declared against Import Invoice SI No 1 and Item SI No 1 in the BE.

These containers are re-exported with export cargo item X in both. The Shipping Bill is filed for Item X on 01.04.2021 with following details:

Export Invoice SI No 1, Item SI No 1: Item X
In the SW_CTRL table of the Shipping Bill, following declarations will have to be made to include the durable containers:

SB Invoice Serial No = 1
SB Item Serial No = 1
Serial No = 1
Control type code = DUC Control
Location = INNSA1 Control Start
Date = 01012021 Control End
Date = 01042021 Control Result
Code = 1234567||1||1 Control
Result Remarks = ABCD12435

SB Invoice Serial No = 1
SB Item Serial No = 1
Serial No = 2
Control type code = DUC Control
Location = INNSA1 Control Start
Date = 01012021 Control End
Date = 01042021 Control Result
Code = 1234567||1||1 Control
Result Remarks = ABCD56789

- Credit/partial credit of Re-export Bonds on export of durable containers:** To credit the Re-export Bonds after the export of durable containers, "Partial Credit of RE Bond" option already available in the REB and ACB roles may be used by the bond officers (please refer ICES Advisory No. 15/2019 dt 08.07.2019 for further details on this option).
- Difficulties, if any, faced in implementation of this Public Notice may be brought to the notice of the Joint Commissioner (System Manager) through email at (meen.ms@gov.in). This Public Notice should be considered as Standing Order for the purpose of Officers & staff of the department.

(MAHABIR SINGH MEENA)
JOINT COMMISSIONER