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Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Vanijya Bhawan, New Delhi

**Public Notice No. 47/2015-2020**

**Dated: 29<sup>th</sup> December 2022**

**Subject: Amendments in Annexure-IV under Appendix-2A (Imports of Items under TRQ under India- UAE CEPA)**


In exercise of powers conferred under paragraph 1.03 and 2.04 of the Foreign Trade Policy 2015-20, and in continuation to Public Notice No. 06/2015-20 dated 01.05.2022, 23/2015-20 dated 29.08.2022, 28/2015-20 dated 06.10.2022 and 32/2015-20 dated 22.10.2022, the Directorate General of Foreign Trade hereby amends Annexure-IV of Appendix-2A laying down the procedure for import of items under TRQ under India – UAE CEPA.

2. Revised Conditions under Annexure-IV of Appendix-2A has been annexed herewith.

3. Further, TRQs issued for import under tariff head 7108 for 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> Quarter of FY2022-23 may be revalidated up to 31.03.2023. TRQ allottees may apply for revalidation on the DGFT Website (<https://dgft.gov.in>) by navigating to --> Services --> Import Management System --> Tariff Rate Quota (TRQ) --> Apply for revalidation.

4. The validity for TRQs under tariff head 7108 to be issued for 4<sup>th</sup> quarter of FY2022-23 shall be 30.06.2023.

**Effect of this Public Notice:** Reference the implementation of TRQs under India-UAE CEPA, Annexure-IV of Appendix-2A has been revised wherein traders have been allowed to import under TRQs for all tariff lines except 7108. TRQs already issued in FY 2022-23 under tariff head 7108 may be revalidated till 31.03.2023. Validity of TRQs under tariff head 7108 to be issued for 4<sup>th</sup> quarter of FY2022-23 shall be 30.06.2023. Allocation of TRQs under tariff head 7108 from FY2023-24 onwards, shall be on annual basis. The last date for application for TRQs under India-UAE CEPA for FY2023-24 shall be 28.02.2023.

  
29.12.2022

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## Annexure

### Conditions for Imports of Items under the TRQ under India- UAE CEPA as under Annexure-IV to Appendix-2A is amended to read as follows -

These imports of Items will be permitted subject to the following arrangements/ procedure: -

- a. Import would be subject to Ministry of Finance (Department of Revenue) Notification No. 22/2022-Customs dated 30th April 2022 (as amended from time to time) relating to India-UAE CEPA.
- b. At the time of clearance of the import consignment, the importer in India must produce a Certificate of Origin issued by concerned authorities in UAE.
- c. The year in respect of these imports will be the period from 1<sup>st</sup> April to 31<sup>st</sup> March, i.e., financial year in India.
- d. All applications for grant of TRQ authorizations shall be submitted online through the DGFT website (<https://dgft.gov.in>) --> Import Management System --> Tariff Rate Quota (TRQ)
- e. TRQ limits to be proportioned annually. The application along with the requisite fee is required to be filed online. The last date for applications for annual allocation for FY 2023-24 and onwards shall be 28<sup>th</sup> February of the previous financial year.
- f. [deleted]
- g. For Gold TRQ under 7108, the following conditions shall be considered additionally:
  - i. Eligible Applicant must be a jewellery manufacturer.
  - ii. Eligible Applicant must be engaged in the business of goods falling under ITC(HS) codes 7108, 7113, 7114 and 7118 in Chapter 71 of ITC(HS).
  - iii. Such Jewellery manufacturer should have an average annual turnover of Rs. 25 crores over the last 3 financial years.
  - iv. The turnover of such Jewellery manufacturer should either:
    - comprise of 90% of items manufactured/sold under HS code 7113, or
    - comprise of a quantity of items manufactured/sold under HS code 7113 which is at least equal to the TRQ quantity bid by the respective jewellery manufacturer (capped to the maximum TRQ allocation permissible per annum) under HS code 7113.
  - v. Such Jewellery manufacturer should have a GST number and should have filed GST returns up to the applicable preceding GST return filing period.



- vi. Financial statements containing annual turnovers of the eligible applicant should be duly certified/audited by a Chartered Accountant, on the basis of the jewellers GST declarations.
- vii. Import of Gold Dore under TRQ shall not be considered.
- h. Reference Notification No. 22/2022-Customs dated 30th April 2022, for Gold TRQ imports under 7108, may be affected by the TRQ holder through Nominated Agencies as notified by RBI (in case of banks), nominated agencies notified by DGFT or Qualified Jewellers as notified by International Financial Services Centres Authority (IFSCA).
- i. [deleted]
- j. [deleted]
- k. [deleted]
- l. The TRQ authorisation shall contain the name and address of the importer, Importer-Exporter Code (IEC), Customs notification number, tariff item as applicable, quantity and validity period of the certificate.
- m. The TRQ authorisation shall be issued electronically by the Directorate General of Foreign Trade and transmitted to Indian Customs EDI System (ICES).
- n. Imports made against the TRQ shall be allowed only upon debiting electronically in the ICES system or on debit as endorsed.
- o. In addition to the requirements as above, the TRQ authorization for items under Tariff head 7108 shall also contain Importer-Exporter Code (IEC) of nominated agencies as notified by RBI (in case of banks) or DGFT for other agencies, or qualified jewellers as notified by International Financial Services Centres Authority (IFSCA). The said TRQ importer shall follow the procedure set out in the Customs Import of Goods at Concessional Rate of Duty or for specified end use) Rules, 2022 read with Customs Circular No. 18/2022-Customs dated 10.09.2022.
- m. The IGCR procedure applies to the importer till supply of gold (falling under 7108) to end-use recipient and filing of monthly statement. The restrictions on job work are only relating to the case where it is undertaken on the goods belonging to importer and does not apply to the end use recipient who receives the goods on supply. Therefore, on receipt of goods under 7108, the TRQ holder may utilize the same for manufacture with or without job work.

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