Guidelines for Exporters

1. Exporters should verify the Shipping Bill Number, Date and Port Code in case of 'e-BRC' as reported by banks. In case of discrepancy, exporters need to approach bank to get such 'e-BRC' details corrected first and then link the same with Shipping Bills.

2. In case the need for modification is felt, exporters have the option to delete Shipping Bills and/or 'e-BRC' data from the Application and/or Repository. However, once the Shipping Bill/ BRC is utilized in any of the schemes, no modifications are permitted.

3. 'e-BRC' details available in the DGFT server do not contain values of Commission, Insurance and Freight. These are to be entered by the exporters while making applications under various DGFT schemes. Exporters must ensure that the 'e-BRC' value reported by bank reflects full value and get it corrected from the banks in case of any discrepancy.

4. Exporter will enter values of Commission, Insurance and Freight against each BRC. Without this entry net FOB Value displayed will be indicated as zero.

5. Exporter will have to furnish a declaration of correctness of the data and also furnish relevant documents, if called for.

6. In case of shortfall in foreign exchange realization with respect to the shipping bill FOB value, pro rata distribution of realized foreign exchange against each export item will be made by the system itself. To explain in detail, three illustrations are given below:

    a. **Illustration 1 (Single Export Product) –**If foreign exchange realization as per e-BRC is US $100/- and FOB value as per Shipping Bill is US $80/- , then benefit would be granted on US $80/-.

    b. **Illustration 2 (Single Export Product) -**If foreign exchange realization as per e-BRC is US $100/- and FOB value as per Shipping Bill is US $120/- , then FTP benefits would be granted on US $100/-.

    c. **Illustration 3 (Multiple Export Items On Single Shipping Bill) -**In case of multiple items on a shipping bill, the FOB value will be proportionately distributed and **multiplication factor** applied on it. For example, if a Shipping Bill contains 3 export items A, B and C with FOBs US $40, US $60 and US $80 respectively (total FOB US $180/-). If the total NFE realised as per e-BRC is US $90/-, then by pro-rata calculation the benefits on 3 items i.e. A, B and C will be calculated on US $20, US $30 and US $40 respectively (multiples)

7. **Calculation of commission for the purpose of granting DEPB and Chapter 3 benefit**

   Commission for an item = Total commission paid on a shipping bill x (FOB value of item in INR as mentioned in SB / Total SB FOB value in INR).

   For the purpose of calculation of entitlement, commission for an item will be limited to 12.5% of the net realised value (as per S.N. VI above) of Item.

8. **Shipping Bill repository**

a. DGFT will maintain a Repository of Shipping Bills which would be available for on-line linkage with any application, for example, DEPB, Chapter 3 Incentive Schemes, and EODC. When requested by exporters, 'e-Shipping Bill' and 'e-BRC' data will be captured and linked automatically.

b. In case of Manual Shipping Bills/ BRCs, data will be entered by exporters on DGFT website

c. Shipping Bills from the repository can be utilised in any applicable scheme.