

The Exports by Post Regulations, 2018

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The Exports by Post Regulations, 2018¹

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 Exports by Post Regulations, 2018.

(2) They shall come into force on 21st June, 2018.

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 from any foreign post office notified under sub-section (e) 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) “e-commerce” means buying and selling of goods through the internet on an e-commerce platform, the payment for which shall be done through²[various electronic means and in accordance with the guidelines issued] by the Reserve Bank of India from time to time;

(c) “Form” means the Form appended to these regulations.

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

4. Entry to be made for export goods.—In case of goods to be exported through a foreign post office, an entry shall be required to be presented to the proper officer at the foreign post office of clearance, in the forms appended to these regulations.

³[Postal Bill of Export-I (PBE-I)]

(See Regulation 4)

(For export of goods through E-Commerce)

(To be submitted in duplicate)

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

1. Ministry of Finance (Deptt. of Revenue) (Central Board of Indirect Taxes and Customs), Noti. No. G.S.R. 525(E), dated June 4, 2018, published in the Gazette of India, Extra., Part II, Section 3(i), dated 4th June, 2018, pp. 5-7, No. 377

2. Subs. for “international credit and debit cards and as specified” by Noti. No. G.S.R. 873(E), dt. 9-12-2022 (w.e.f. 10-12-2022).

3. Subs. by Noti. No. G.S.R. 873(E), dt. 9-12-2022 (w.e.f. 10-12-2022).

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		
	Name and Address	Country of destination	Description	CTH	Quantity		Invoice No. and date	Weight	
					Unit (pieces, litres, kgs., meters)	Number		Gross	net
1	2	3	4	5	6	7	8	9	10

E-commerce particulars				
GSTIN of E-commerce operator	URL (Name) of website	Payment transaction ID	SKU No.	Postal tracking number
11	12	13	14	15

Assessable value under Section 14 of the Customs Act				Details of Tax invoice or commercial invoice (whichever applicable)			
FOB	Currency	Exchange rate	Amount in INR	H.S code	Invoice details		value
					invoice no. and date	Sl. No. of item in invoice	
16	17	18	19	20	21	22	23

Details of duty/tax									Total	
Customs duties				GST details						
Export duty		Cess		IGST (if applicable)		Compensation cess (if applicable)		LUT/ bond details (if applicable)	Duties	Cess
rate	amount	rate	amount	rate	amount	rate	amount			
24	25	26	27	28	29	30	31	32	33	34]

⁴[Postal Bill of Export-II (PBE-II)

(See Regulation 4)

(To be submitted in duplicate)

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											
Consignee details		Product details			Details of Parcel		Postal tracking number	Assessable value under Section 14 of the Customs Act			
	Country of	Descrip- tion	CTH	Quantity	Invoice no.	Weight		FOB	Currency	Exchange rate	

Name and Address	destination			Unit (pieces, liters, kgs., meters)	Number	and date	Gross	Net					Amount in INR
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]	