



MINISTRY OF FINANCE :: DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER OF CUSTOMS
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Facility Intimation No.09/2014

Sub: Hassle-free movement of Import Containers for re-export –
Photocopies of TSA not to be produced at the Gate along with export
documents – reg.

Attention of Steamer Agents, Main Line Operators, Shipping Lines, Customs Brokers, Officers of Customs and all others concerned is drawn to the procedure to be followed in respect of Movement of Imported Containers through Tuticorin Port.

- (a) When the containers are imported, the shipping line submits a list of the containers that are imported seeking permission to tranship / re-shift the containers without payment of duty. This colloquially called the TSA (Transshipment Application).
- (b) The Superintendent (CMFC) debits the running bond executed by the shipping line and permits the shipping line to import the containers without payment of duty with the condition that they re-export the containers within 6 months (or any extended period) or pay duty on the imported containers.
- (c) The shipping line ensures that the containers are re-exported within the time limit (from anywhere in the country) and submits a statement to the Superintendent (CMFC) along with the EGM numbers against which each of the containers were re-exported.
- (d) The Superintendent (CMFC) verifies the EGMs online to ensure that the containers have been re-exported and crediting the running bond of the shipping line. If there is any default, he raises a demand of duty on the shipping line for the imported containers which were not re-exported.
- (e) This is thus a complete system since the record is from the time of import of the container to its final export as evidenced by EGM.
- (f) It has also been a practice to produce photocopies of the original TSA along with shipping bills and these are being signed by the Gate Officer evidencing

that the containers were allowed for export. After signing, the officer returns the signed copy of TSA to the Custom Broker. This copy is of no use as the bond executed for re-export of the containers is not discharged on the basis of this endorsement. This endorsement on TSA copies is a futile exercise.

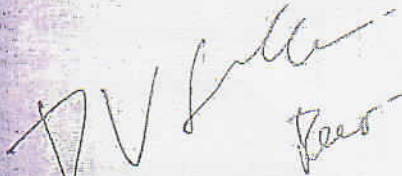
(g) On the other hand, signing and stamping each of these copies of TSA by officers is delaying the overall flow of export containers at the gate.

(h) Trade has also represented that when the containers were originally imported from other ports, the copies of TSA should not be insisted as re-export of such containers is monitored by Port of import.

(i) As photocopies of TSA are of no use in monitoring the re-export of containers and as it only delays the process of exports, these need not be produced at the gate for endorsement. Even if someone brings such copies, the gate officer need not sign or stamp them.

The changes introduced as above shall come into effect immediately. Any difficulties/problems in implementing the above procedure for movement of imported containers may be brought to the notice of the Assistant Commissioner (I.G.).

(Issued from the file No.48/265/2012-IG dated 12.08.2014).


P.V. SUBBA RAO
COMMISSIONER

To

As per mailing list I & II

Copy submitted to: The Chief Commissioner of Customs (Preventive), Trichy