

16 September 2019

India – Update of Sea Cargo Manifest Regulations (SCMT)

Dear Valued Customer,

The Central Board of Indirect Taxes and Customs (CBIC) has announced changes regarding the India Sea Cargo Manifest (SCMT) regulations. Please be advised that the latest announcement pertains to the Sea Arrival Manifest and Sea Departure Manifest.

Background on SCMT regulations

As the CBIC strives improve the ease of doing business in India, the group has made several changes in the regulation for filing Sea Cargo Manifests that applies to all cargo arriving, departing, and passing through India.

According to the amended regulations, shipping companies and importers/exporters must comply with the required processes in order to declare all cargo manifests on a ship calling at any India ports.

Implementation deadline:

- **1 August 2019:** The SCMT officially went into effect
- **1 August 2019 – 15 September 2019:** Grace period for stakeholders to update processes
- **16 September 2019 – 31 October 2019:** Shipping lines will have to carry out parallel filing of customs manifests, per the SCMT and existing regulations
- **1 November 2019:** Only the SCMT regulations will need to be adhered to

Clarifications issued by the CBIC

The CBIC has issued the following clarifications with respect to the Sea Arrival Manifest (SAM) and Sea Departure Manifest (SDM):

- **Primary Cargo Identification Number (PCIN)** Customs generates this number whenever a shipper and consignee manifests the house bill of lading (HBL) for imports or the let order export (LEO) shipping bill for exports.
- **Cargo Summary Notification (CSN)** Customs generates this when a forwarder/consolidator files the HBL details using CSN format.
- **Master Cargo Identification Number (MCIN)** Customs generates this number when details of the HBL match details of the master bill of lading (MBL) with respective CSN or SAM/SDM file.

Our information is compiled from a number of sources that to the best of our knowledge are accurate and correct. It is always the intent of our company to present accurate information. C.H. Robinson accepts no liability or responsibility for the information published herein.



Sea Arrival Manifest (SAM)

Applicable for imports into India

This replaces the erstwhile import general manifest (IGM). With the implementation of SCMT, the import manifest will now be known as the arrival manifest. The SAM must be submitted to Indian customs prior to a vessel's departure from the last foreign port. Shipping lines and importers will be required to submit details of all import, transshipment, and onboard containers to Indian customs at least 72 hours prior to a vessel's departure from the last port of call before calling India ports.

For the shipments discharging at/destined for India ports, the SAM should include the following mandatory data elements in addition to the current data elements on the bill of lading (BOL):

- **HSN code** 6-digit numeric code.
- **Importer Exporter Code (IEC)** of the consignee. If IEC is not available, PAN of consignee should be mentioned.
- **Permanent Account Number (PAN)** of notify/consignee.
- **Invoice value and currency**

Reminder: HBL information must be in the SAM at least 72 hours before departing from the last port of call.

How to comply with the SAM process requirements

For C.H. Robinson and our customers, it will be mandatory that we submit all SAM/SCMT relevant information including the HBL or CSN, including preferred container freight station (CFS) details, at least 72 hours prior to a vessel sailing from the last port of call before the vessel calls an India port.

For transshipment and in-transit (FROB) containers, the above data elements are not required. However, complete BOL information is required at least 72 hours prior to vessel sailing from the last port of call.

In order to comply with this process, C.H. Robinson requests customers submit the below four data elements prior to BOL release. This will help ensure the data is updated in a timely manner to both customs and carriers.

- **HSN code** 6-digit numeric code.
- **IEC** of the consignee. If IEC is not available, PAN of consignee should be mentioned.
- **PAN** of notify/consignee.
- **Invoice value and currency**

Sea Departure Manifest (SDM)

Applicable for exports out of India

This replaces the erstwhile export general manifest (EGM). With implementation of SCMT, the export manifest will now be known as departure manifest. The SDM must be submitted to Indian customs prior to a vessel's departure from any port of loading in India. Shipping lines and exporters will be required to submit details of all export containers to Indian customs at least 48 hours prior to the departure of the vessel.

For export containers departing India ports, the SDM should include the following mandatory data elements:

- **HSN code** 6-digits numeric code.
- **IEC** of the shipper/consignor. If IEC is not available, PAN of shipper/consignor should be mentioned.
- **Invoice value and currency**

Reminder: The mandatory export shipping bills must be physically submitted to the shipping line at least 48 hours prior to the vessel arriving at a port of loading in India.

Our information is compiled from a number of sources that to the best of our knowledge are accurate and correct. It is always the intent of our company to present accurate information. C.H. Robinson accepts no liability or responsibility for the information published herein.



How to comply with the SDM process requirements

For C.H. Robinson and our customers, it will be mandatory that we submit the above three data elements in the shipping instructions, basis timelines, to meet the requirements of Indian Customs. You must physically hand over the shipping bill to the shipping line (should you be filing the same with your CHA), at least 48 hours prior to the vessel arriving at a port of loading in India.

At large, the industry must also comply with SCMT deadlines. Carriers will implement revised cut-offs for export cargo effective 16 September 2019. The basis agreed to a carrier consortium with cut-off declarations. Please submit the PCIN (generated post filing of LEO shipping bill) and C.H. Robinson will submit the CSN within the cut-off.

SAM and SDM amendments

Any amendments made after the filing of the SAM or SDM will be subject to the approval of Indian customs authorities and will attract customs penalties/fines. The Indian customs authorities have not yet officially announced the penalty amounts for late submission of the SAM or SDM.

- **Sea Entry Inwards (SEI).** Once the entry inward is filed, amendments will be allowed only with the approval from the customs officer.
- **Sea Departure Notification (SDN).** Once the SDN is filed, amendments will be allowed only with approval from the customs officer.

Important considerations

- **BOL switch.** Switching of a BOL will not be allowed for containers loaded from the last port of call before India. The switching of BOLs for containers loaded from other ports is still allowed but must be completed 72 hours prior to the vessel sailing from the last port of loading before India.
- **Change of destination (COD).** A COD is only allowed more than 72 hours prior to a vessel departing from the last port of call. Any change in BOL information after this deadline may result in discrepancies with the SAM, resulting in fines and penalties.
- **Importer Exporter Code (IEC).** This is a 10-digit code issued by the director general of Foreign Trade (DGFT), Department of Commerce, and the Government of India.
- **Permanent Account Number (PAN).** This is a 10-digit alpha-numeric code issued by the Indian Income Tax department.

C.H. Robinson is closely following this market development and will provide updates as new and more detailed information is received.

Thank you for being our valued customer. If you have any questions, please do not hesitate to contact C.H. Robinson for further information.

Sincerely,
C.H. Robinson Global Ocean Services

Our information is compiled from a number of sources that to the best of our knowledge are accurate and correct. It is always the intent of our company to present accurate information. C.H. Robinson accepts no liability or responsibility for the information published herein.

