



भारतीय रिज़र्व बैंक
RESERVE BANK OF INDIA



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RBI/2023-24/96 A.P. (DIR Series) Circular No. 10

December 22, 2023 To

All Category - I Authorised Dealer Banks

Madam/Sir

Trade Credit for imports into India – Submission of return on issuance of bank guarantees for Trade Credits on the Centralised Information Management System (CIMS)

Attention of Authorised Dealer Category – I banks is invited to [A.P. \(DIR Series\) Circular No. 75 November 19, 2013](#) read with [A.P. \(DIR Series\) Circular No. 20 dated March 13, 2018](#) relating to Trade Credits for imports into India and submission of quarterly statement on issuance of guarantees therefor by AD banks on the eXtensible Business Reporting Language (XBRL) platform.

2. With the [launch](#) of the Reserve Bank's next generation data warehouse viz., the Centralised Information Management System (CIMS), it has been decided to shift the arrangement for reporting of quarterly data on issuance of guarantees for trade credits by AD banks, from XBRL platform to CIMS. The statement has been assigned return code- 'R131' on CIMS.

3. AD Category I banks have already been onboarded on the CIMS platform and are currently submitting the aforesaid return on XBRL site as well as the CIMS portal. Henceforth, AD Category- I banks shall furnish the return only on the CIMS portal (URL: <https://sankalan.rbi.org.in/>) as submission of the return through the XBRL site will be discontinued with effect from December 26, 2023.

4. The [Master Direction - External Commercial Borrowing, Trade Credit and structured Obligation dated March 26, 2019 \(as amended from time to time\)](#) shall accordingly be updated to reflect the above changes. AD banks may bring the contents of this circular to the notice of their constituents.

5. The directions contained in this circular have been issued under Section 10(4) and 11(2) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/approvals, if any, required under any other law.

Yours faithfully,

(Dr Aditya Gaiha)
Chief General Manager -in- Charge