



# **EXPORT MADE EASY**

# **STEP-BY-STEP GUIDE FOR MSME STARTUPS**



Andhra Pradesh MSME Development Corporation



**EXPORT STEP-BY-STEP  
MADE GUIDE FOR  
EASY MSME STARTUPS**

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DOCUMENT VERSION CONTROL

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# Abbreviations Used

- AD Bank: Authorised Dealer Bank
- AIR: All Industry Rate
- APMSME: Andhra Pradesh MSME Development Corporation
- BL: Bill of Lading
- BRC / e-BRC: Bank Realisation Certificate / Electronic Bank Realisation Certificate
- CB: Customs Broker
- CBIC: Central Board of Indirect Taxes and Customs
- CFS: Container Freight Station
- CHA: Customs House Agents
- CIF: Cost, Insurance and Freight
- CIP: Carriage and Insurance Paid to
- COO: Certificate of Origin
- CPT: Carriage Paid To
- DA: Documents against Acceptance
- DAP: Documents against Payment
- DDP: Delivered Duty Paid
- DGFT: Directorate General of Foreign Trade, Govt. of India
- DoPPQS: Directorate of Plant Protection, Quarantine & Storage
- DPU: Delivered at Place Unloaded
- DSC: Digital Signature Certificate
- ECGC: Export Credit Guarantee Corporation of India
- EGM: Export General Manifest
- EIA: Export Inspection Agency
- EPC: Export Promotion Council
- EPCG: Export Promotion Capital Goods
- EU: European Union
- EXW: Ex Works
- FAS: Free Alongside Ship
- FCA: Free Carrier
- FCL: Full Container Load
- FEMA: Foreign Exchange Management Act
- FFA: Freight Forwarding Agent
- FIEO: Federation of Indian Export Organisations
- FOB: Free on Board
- FTA: Free Trade Agreement
- FTP: Foreign Trade Policy
- GoAP: Government of Andhra Pradesh
- GoI: Government of India
- GSP: Generalised Scheme Preferences
- GST: Goods and Services Tax
- GSTIN: GST Identification Number
- HSN: Harmonised System of Nomenclature
- IATA: International Air Transport Association
- ICC: International Chamber of Commerce
- ICEGATE: Indian Customs Electronic Gateway
- IEC: Import Export Code
- IES: Interest Equalisation Scheme
- IGST: Integrated Goods and Services Tax

- INCOTERMS: International Commercial Terms
- ITC: Input Tax Credit
- LCL: Less than Container Load
- LEO: Let Export Order
- LLP: Limited Liability Partnership
- LUT: Letter of Undertaking
- MAI: Market Access Initiative
- MCA: Ministry of Corporate Affairs
- MFN: Most Favoured Nation
- MSME: Micro, Small and Medium Enterprises
- NSDL: National Securities Depository Limited
- PAN: Permanent Account Number
- PTA: Preferential Trade Agreement
- RBI: Reserve Bank of India
- RCMC: Registration cum Membership Certificate
- REX: Registered Exporter System
- RODTEP: Remission of Duties and Taxes on Export Products
- RoSCTL: Rebate of State and Central Taxes and Levies
- TEE: Towns of Export Excellence
- USD: United States Dollar
- UTITSL: UTI Infrastructure Technology and Services Limited
- VA: Value Addition



# Definitions

- “**Air Cargo Complex**” is a relay station between the exporter’s unit and the airport, where goods are stored before actual export through air.
- “**Authorised Dealer (AD) Bank**” is the bank in which the exporter has a current bank account. AD Bank is the Category 1 branch of commercial banks authorised by the Reserve Bank of India (RBI) to facilitate foreign exchange transactions
- “**Buyer**” is the importer who buys the goods/services from the exporter.
- “**Container Freight Station (CFS)**” is a relay station between the exporter’s unit and the port, where containers are stored before actual export by sea.
- “**Customs Broker CB (Earlier Customs House Agents (CHA))**” A customs broker is a customs-licensed individual or company authorised to act on behalf of importers and exporters to facilitate customs clearance. They are trained in trade compliance and fluent in the complex language of customs regulations, product classification codes (like the Harmonised Tariff Schedule), and various duty and tax requirements across borders and are expected to help exporters in fulfilling the compliance and documents required for exports/imports.
- “**Exporter**” is the MSME proposing to export/exporting manufactured goods or services to other countries.
- “**Freight forwarders**” are the private agents of the shipping lines/airlines with whom the exporter/customs broker interfaces for export.
- “**Goods**” are the goods exported to the buyer by the exporter.
- “**Loading Port**” is the port from which the goods are exported in India.
- “**Port of discharge**” is the port in which the goods are unloaded, in the buyer’s country.

# Introduction

**India's MSMEs are the backbone of our economy, driving innovation, employment, and inclusive growth.**

Today, with global markets more connected than ever, even the smallest business has the opportunity to reach customers worldwide.

Andhra Pradesh, with its strategic location, vibrant industrial base, and robust infrastructure, is emerging as one of India's most promising export hubs. The state is blessed with rich natural resources, a long coastline, and world-class ports, making it an ideal gateway for MSMEs to access global markets. With sectors like agriculture and food processing, textiles, pharmaceuticals, marine products, automobiles, and electronics driving growth, there is immense potential for local entrepreneurs to take their products from Andhra Pradesh to the world.

However, for many MSME startups, the process of exporting can seem complex and intimidating, involving multiple procedures, documentation, and compliance norms.

Export Made Easy: Step-by-Step Guide for MSME Startups is designed to simplify this journey. This booklet serves as a practical roadmap, breaking down each stage of the export process — from understanding regulations to managing logistics, payments, and government incentives. With clear explanations, actionable tips, and useful resources, it empowers MSMEs to confidently take their first steps towards becoming global brands.

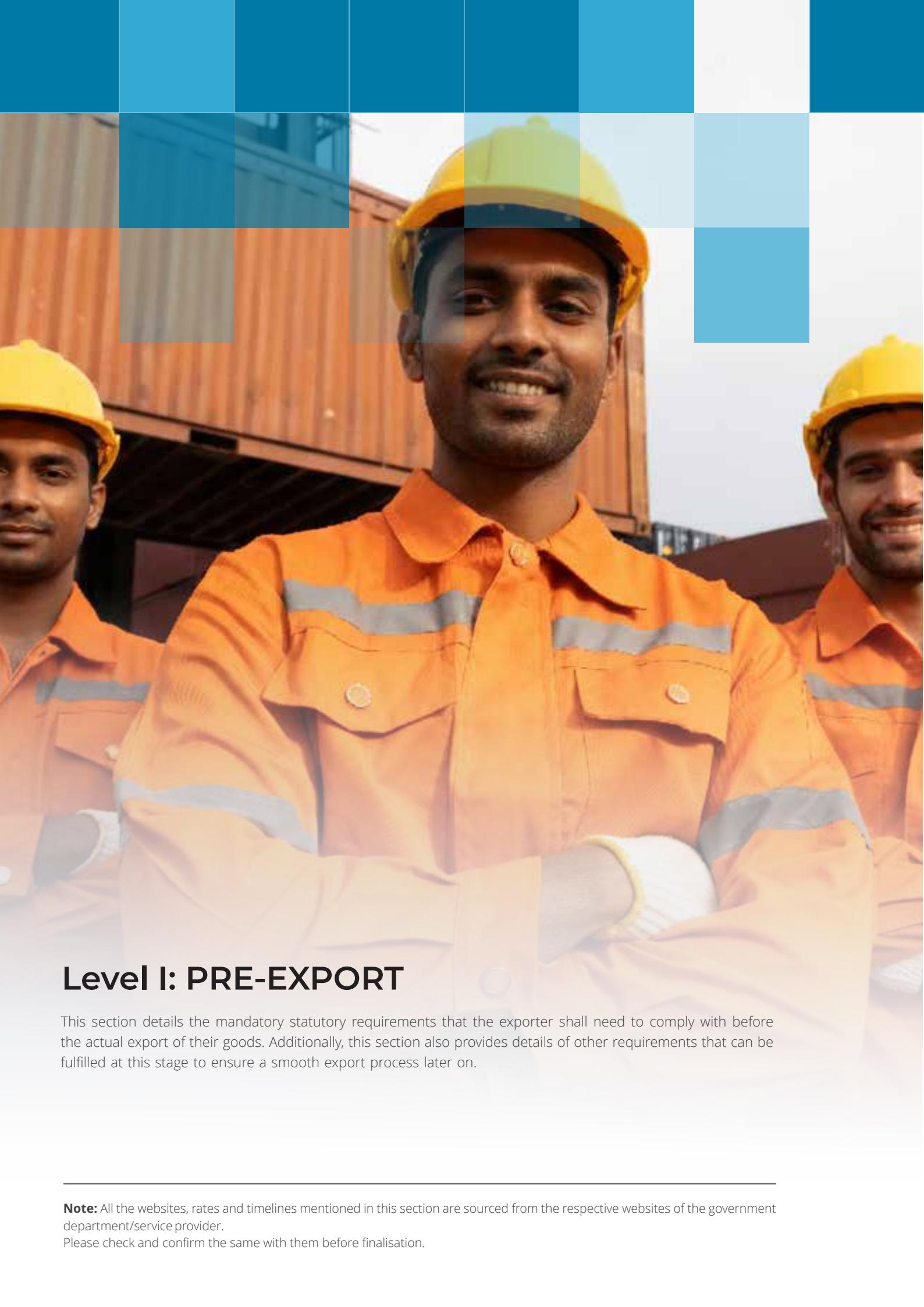
The document has been prepared with the objective to help MSMEs in gaining exposure to the international trade and hence given in simple language.

A Four level framework has been used throughout this document to explain the export processes:



Whether you are a budding entrepreneur or an established business looking to expand internationally, this guide will help you navigate challenges, seize opportunities, and unlock the immense potential of global trade.





## Level I: PRE-EXPORT

This section details the mandatory statutory requirements that the exporter shall need to comply with before the actual export of their goods. Additionally, this section also provides details of other requirements that can be fulfilled at this stage to ensure a smooth export process later on.

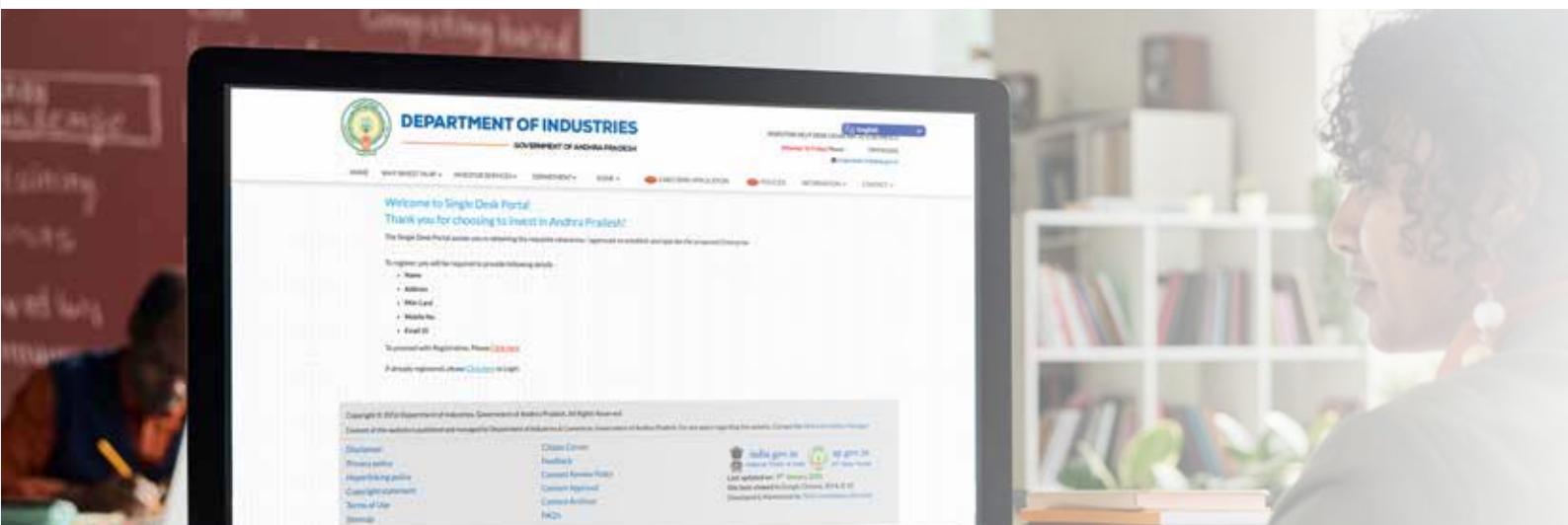
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**Note:** All the websites, rates and timelines mentioned in this section are sourced from the respective websites of the government department/service provider.  
Please check and confirm the same with them before finalisation.

## 1.1 Basic requirements

### A. Registration of Organisation (based on type of Business Entity)

 <p><b>Details/ Key Requirements</b></p>	<ul style="list-style-type: none"> <li>Every shop, establishment and commercial establishment, including shops, go-downs, offices, storerooms, hotels, theatres, and lodging houses of the state, has to register under the Andhra Pradesh Shops and Establishments Act. Business owners should begin registration within 30 days of commencing their business operations.</li> <li>Additionally, business owners do not need to renew their certificates, as the Labour Department of the Andhra Pradesh government has introduced an auto-renewal process. Here, applicants can easily obtain a renewed certificate by paying the yearly fees.</li> <li>If you are planning to register as a Public Limited Company/ Private Limited Company/ LLP, then you shall need to register with the Ministry of Corporate Affairs (MCA), Gol. Please visit the links provided to get more information and further action</li> </ul>												
 <p><b>Timelines</b></p>	<ul style="list-style-type: none"> <li>Shops and Establishment License can be obtained as spot approval.</li> <li>For MCA registration, it can take a maximum of 7-10 working days.</li> </ul>												
 <p><b>Website for registration/ application</b></p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center; padding-bottom: 10px;">Single</td> <td style="width: 33%; text-align: center; padding-bottom: 10px;">Desk</td> <td style="width: 33%; text-align: center; padding-bottom: 10px;">Portal</td> </tr> <tr> <td colspan="3" style="text-align: center;"> <a href="https://www.apindustries.gov.in/APIIndus/UserInterface/SingleWindowServicesApplication/LoginPortal/Entrepreneur_Registration.aspx">https://www.apindustries.gov.in/APIIndus/UserInterface/SingleWindowServicesApplication/LoginPortal/Entrepreneur_Registration.aspx</a> </td> </tr> <tr> <td colspan="3" style="text-align: right; padding-top: 10px;">  </td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center; padding-bottom: 10px;">Online portal (<a href="http://www.mca.gov.in">www.mca.gov.in</a>) of MCA for registration of organisations other than sole proprietorships. Please visit:</td> <td style="width: 33%; text-align: center; padding-bottom: 10px;"><a href="https://services.india.gov.in/service/detail/register-a-new-company-or-llp-mca">https://services.india.gov.in/service/detail/register-a-new-company-or-llp-mca</a></td> <td style="width: 33%; text-align: center; padding-bottom: 10px;">  </td> </tr> </table>	Single	Desk	Portal	<a href="https://www.apindustries.gov.in/APIIndus/UserInterface/SingleWindowServicesApplication/LoginPortal/Entrepreneur_Registration.aspx">https://www.apindustries.gov.in/APIIndus/UserInterface/SingleWindowServicesApplication/LoginPortal/Entrepreneur_Registration.aspx</a>						Online portal ( <a href="http://www.mca.gov.in">www.mca.gov.in</a> ) of MCA for registration of organisations other than sole proprietorships. Please visit:	<a href="https://services.india.gov.in/service/detail/register-a-new-company-or-llp-mca">https://services.india.gov.in/service/detail/register-a-new-company-or-llp-mca</a>	
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Online portal ( <a href="http://www.mca.gov.in">www.mca.gov.in</a> ) of MCA for registration of organisations other than sole proprietorships. Please visit:	<a href="https://services.india.gov.in/service/detail/register-a-new-company-or-llp-mca">https://services.india.gov.in/service/detail/register-a-new-company-or-llp-mca</a>												



## 1.1 Basic requirements

### B. Digital Signature Certificate (DSC)

	<ul style="list-style-type: none"><li>• You will need a Class 3 DSC for use on different portals.</li><li>• The DSC shall need to be obtained online from a certified agency, which has been authorised by the Ministry of Corporate Affairs (MCA), Govt.</li></ul>
	<ul style="list-style-type: none"><li>• Prices range between INR 3,000 and INR 3,500.</li></ul>
	<ul style="list-style-type: none"><li>• Can be obtained in 2-3 working days.</li></ul>
	<ul style="list-style-type: none"><li>• List of DSC vendors is available on the website of the Ministry of Corporate Affairs (MCA). <a href="http://www.mca.gov.in/MinistryV2/certifyingauthorities.html">(www.mca.gov.in/MinistryV2/certifyingauthorities.html)</a></li></ul>



## 1.1 Basic requirements

### C. Current Account with Bank

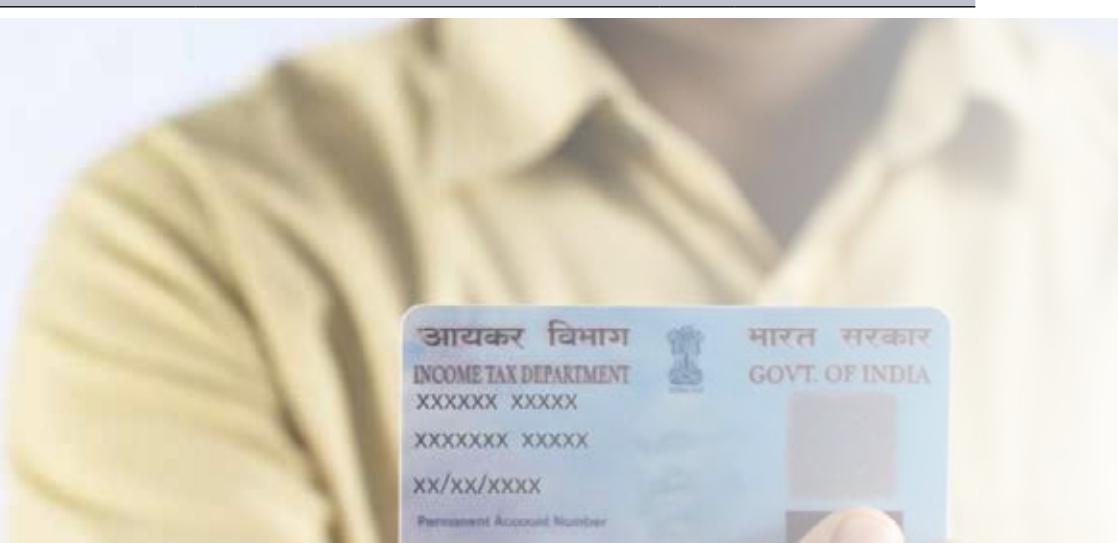
	<ul style="list-style-type: none"> <li>You will need to open a Current Account with any Scheduled Commercial Bank in India that deals with foreign exchange. This bank will hereafter be referred to as the Authorised Dealer (AD) Bank.</li> <li>Make a note of the bank's SWIFT Code. This will be useful in further steps</li> </ul>
	<ul style="list-style-type: none"> <li>Free.</li> <li>The bank may ask you for a minimum amount to be deposited into the account when opening.</li> </ul>
	<ul style="list-style-type: none"> <li>Can be obtained in 2-3 working days.</li> </ul>
	Depends on the bank.



## **1.1 Basic requirements**

### **D. Permanent Account Number (PAN)**

	<p>Details/ Key Requirements</p> <ul style="list-style-type: none"><li>• You will need to apply for a PAN for your organisation.</li><li>• If you are a Sole Proprietorship, your personal PAN will suffice</li></ul>
	<p>Tentative Cost Involved</p> <ul style="list-style-type: none"><li>• INR 110 for Physical PAN Card.</li><li>• INR 72 for e-PAN.</li></ul>
	<p>Timelines</p> <ul style="list-style-type: none"><li>• 15-20 days for physical PAN Card.</li><li>• 48 hours for e-PAN.</li></ul>
	<p>Online portal of NSDL (<a href="http://www.onlineservices.nsdl.com/paam/endUserRegisterContact.html">www.onlineservices.nsdl.com/paam/endUserRegisterContact.html</a>)</p> 
	<p>Online portal of UTIITS (<a href="http://www.pan.utiitsl.com/PAN/index.jsp">www.pan.utiitsl.com/PAN/index.jsp</a>)</p> 



## 1.1 Basic requirements

### E. Goods and Services Tax (GST) Registration

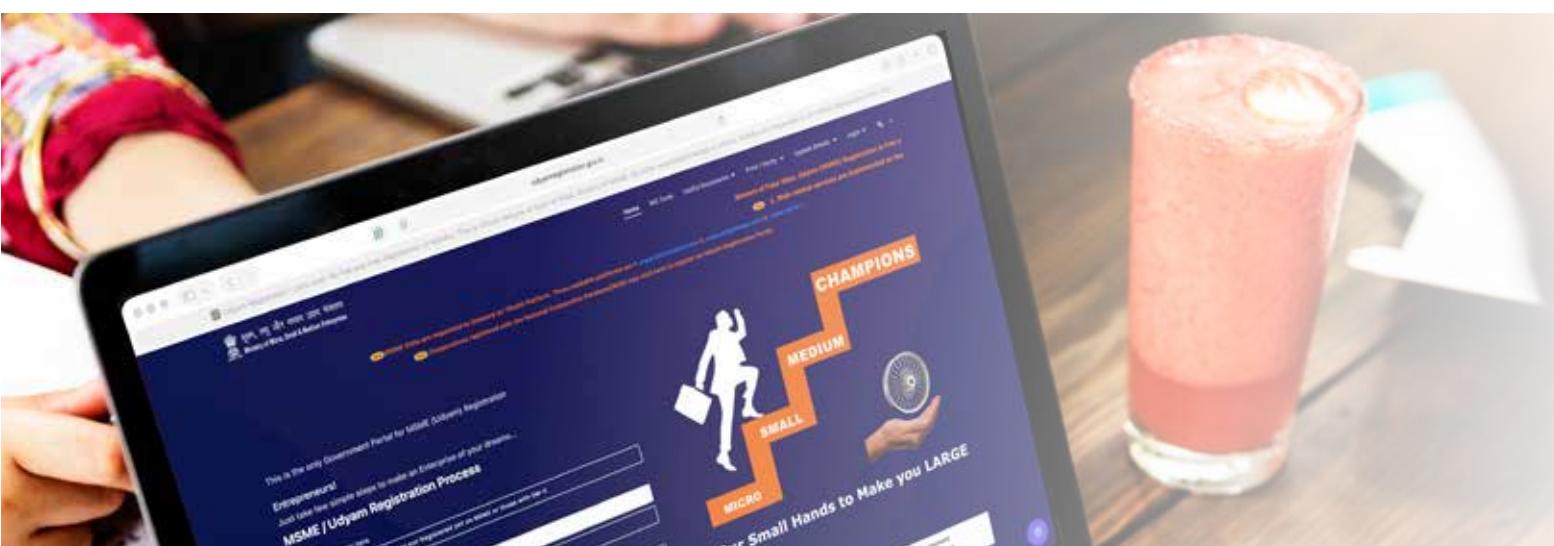
	<ul style="list-style-type: none"> <li>You will need to get your organisation GST registered. Upon registration, you will be assigned a 15-digit GST Identification Number (GSTIN).</li> <li>GST will not be levied on the export of any kind of goods or services. The exporter has the option either to export under bond/Letter of Undertaking without payment of tax and claim refund of ITC or pay IGST by utilising ITC or in cash at the time of export and claim refund of IGST paid.</li> </ul>
	<ul style="list-style-type: none"> <li>Free.</li> </ul>
	<ul style="list-style-type: none"> <li>If no queries are raised by the department, within 3 working days</li> </ul>
	<p>Online GST portal  <a href="https://reg.gst.gov.in/registration/">https://reg.gst.gov.in/registration/</a></p> 



## 1.1 Basic requirements

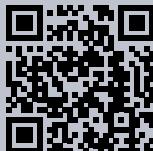
### F. Udyam Registration

	<p>Details/ Key Requirements</p> <ul style="list-style-type: none"><li>• You will need to register yourself on the Udyam website of the Ministry of MSME, Govt. of India.</li><li>• You will need your PAN, GST and Aadhaar Numbers for the same.</li></ul>
	<p>Tentative Cost Involved</p> <ul style="list-style-type: none"><li>• Free</li></ul>
	<p>Timelines</p> <ul style="list-style-type: none"><li>• Reference Number is provided immediately.</li><li>• The Udyam registration no. (along with certificate) is e-mailed in 7 working days.</li></ul>
	<p>Website for registration/ application</p> <p>Online Udyam portal <a href="http://www.udyamregistration.gov.in/">www.udyamregistration.gov.in/</a></p> 



## 1.1 Basic requirements

### G. Import Export Code (IEC)

	<ul style="list-style-type: none"> <li>You will need to apply for an IEC for export from India.</li> <li>No organisation in India can export without an IEC from the DGFT, Govt. of India.</li> <li>Register as an "Importer/ Exporter" on the new registration application page, when prompted.</li> </ul>
	<ul style="list-style-type: none"> <li>INR 500.</li> </ul>
	<ul style="list-style-type: none"> <li>e-IEC (and a certificate for the same) will be generated immediately on the portal, after filling the required details.</li> </ul>
	<ul style="list-style-type: none"> <li>Online portal of DGFT <a href="https://www.dgft.gov.in/CP/">https://www.dgft.gov.in/CP/</a></li> </ul> <div style="text-align: right;"></div>



## 1.1 Basic requirements

### H. Registration cum Membership Certificate (RCMC)



#### Details/ Key Requirements

- You will need to obtain an RCMC from an Export Promotion Council (EPC)/ FIEO, which are under the Department of Commerce, Govt. of India. This registration is required for availing benefits under the Foreign Trade Policy.
- The EPC required to be registered with, is linked to the type of goods you wish to export. E.g., If your goods are related to tea and tea products, you will need to register with the Tea Board.
- If your product does not fall under any of the EPCs then you should register with FIEO. You can also register with FIEO if you are exporting multiple products.



#### Tentative Cost Involved

- Fees start from INR 8,000.
- You need to check with the respective EPC. (details available in: [www.fieo.org](http://www.fieo.org))



#### Timelines

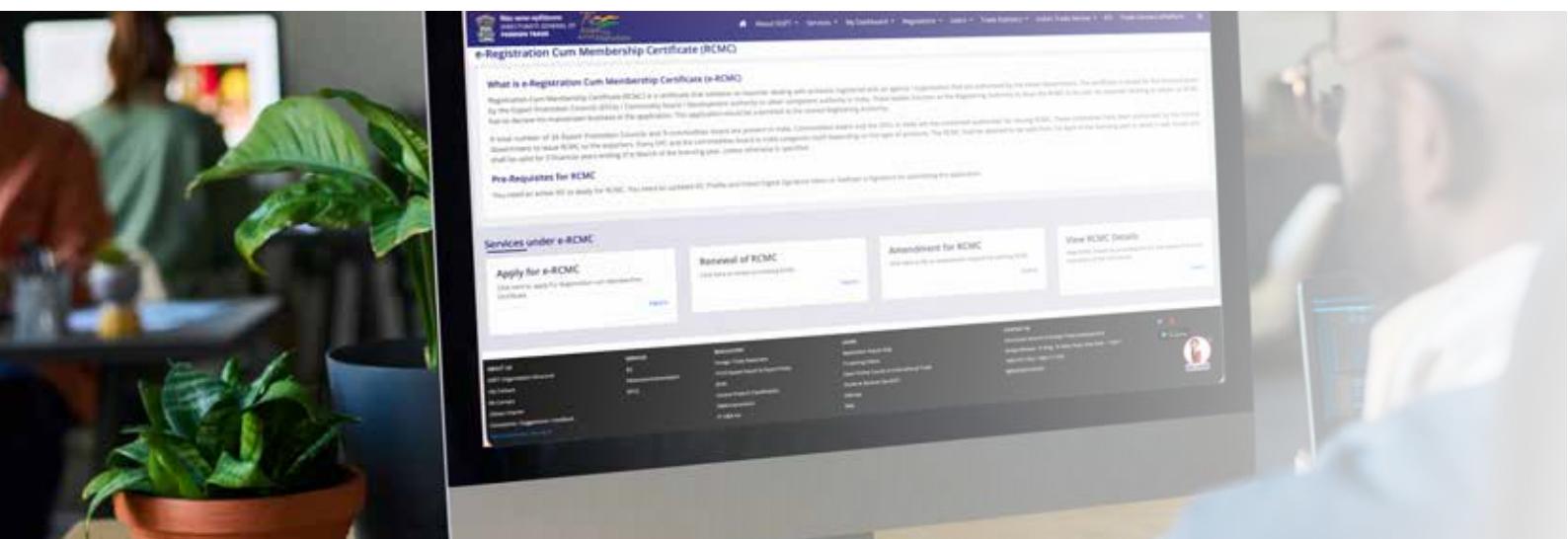
- Same day, once documents are uploaded and fee paid.



#### Website for registration/application

For Applying for RCMC of any EPCs including FIEO

<https://www.dgft.gov.in/CP/?opt=e-rcmc>



## 1.1 Basic requirements

### I. Certificate of Origin



#### Details/ Key Requirements

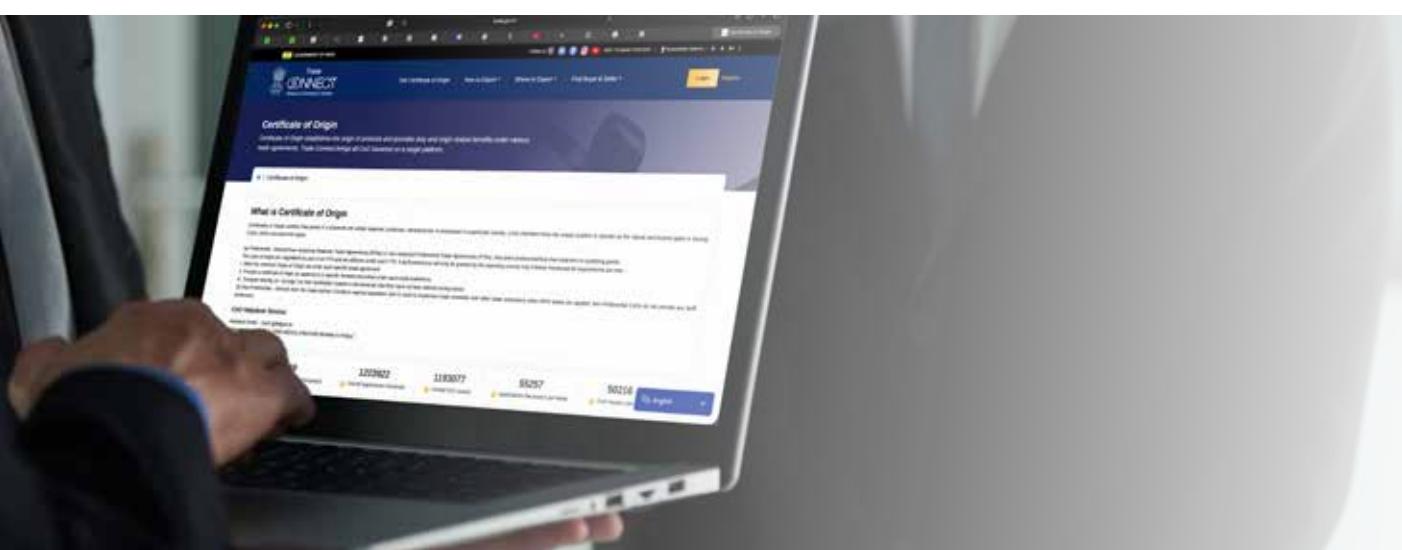
- A Certificate of Origin is a document required to be submitted to the importer as part of the compulsory documents for import clearance at the destination country, which certifies that the goods are wholly obtained and produced in India. There are two types of Certificate of Origin (COO)
- Non-preferential Certificate of Origin: This type of Certificate of Origin states that the goods being exported/imported are not given any preferential tariff treatment and the due duties must be levied upon the goods that are being moved.
- Preferential Certificate of Origin. This type of Certificate of Origin is given towards goods that are subject to preferential tariff treatment in the payment of duties. These duties may be a reduction of the normal tariff or a complete exemption from the tariffs. Such a situation arises when two or more nations reach a trade agreement entailing such exemptions when goods are exported or imported between these nations



#### Website for registration/application

For applying for COO, exporters can log in to the link below and select the agency from which they want to obtain the certificate:

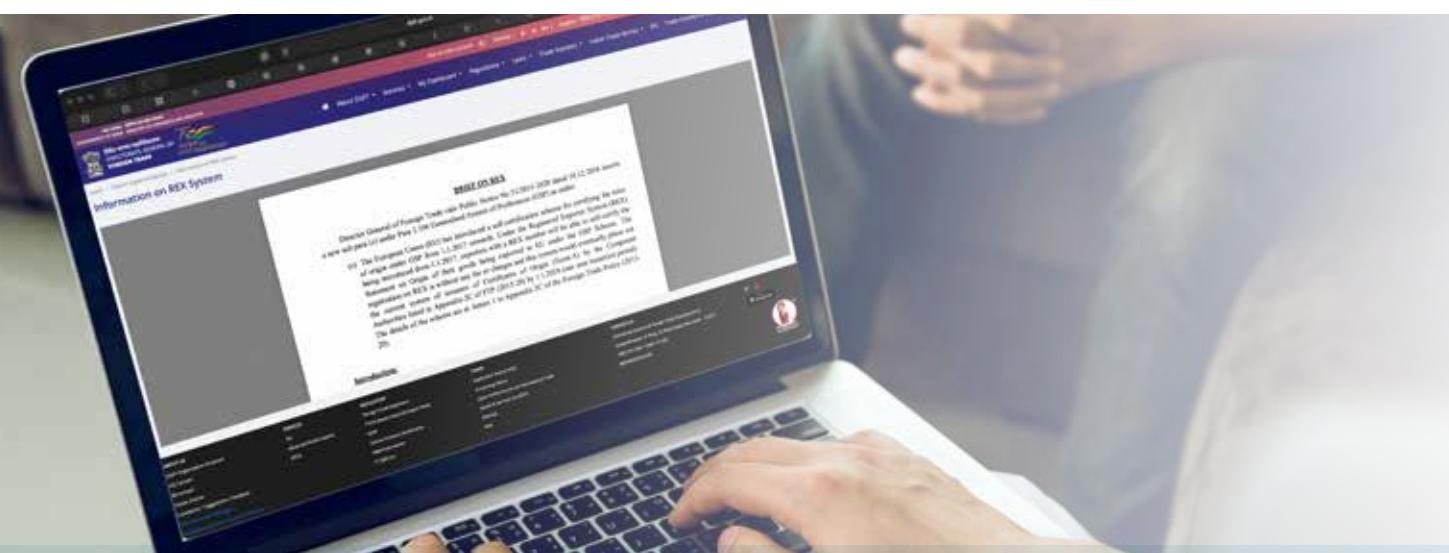
<https://www.trade.gov.in/pages/home>



## 1.1 Basic requirements

### J. Registered Exporter System (REX) Registration ( self certified Certificate of Origin for export to EU)

 <p><b>Details/ Key Requirements</b></p>	<ul style="list-style-type: none"> <li>REX is a self-certification scheme introduced by the European Union (EU), for exporters. This is applicable only to those exporting to the EU, and if the value of consignment is above EUR 6,000.</li> <li>It enables exporters to obtain a Certificate of Origin (explained in later sections), easily, through a self-assessment of the EU's Generalised Scheme Preferences (GSP) rules.</li> <li>The IEC and an Exporter profile (containing basic information on the company and the goods to be exported) are required for obtaining the REX certificate.</li> <li>Once REX registration is obtained, you can issue a self certified Certificate of Origin for your goods. A consolidated statement of self-certified COOs shall need to be uploaded monthly on the online Portal of the local authority (EIA, Spices Board, etc.).</li> </ul>
 <p><b>Tentative Cost Involved</b></p>	<ul style="list-style-type: none"> <li>None.</li> </ul>
 <p><b>Timelines</b></p>	<ul style="list-style-type: none"> <li>Can take 15-30 days for registration</li> </ul>
 <p><b>Website for registration/ application</b></p>	<p>Details of authorised agencies for Rex registration and procedure are available on the website of DGFT (<a href="http://www.dgft.gov.in/CP/?opt=information-rex-system">www.dgft.gov.in/CP/?opt=information-rex-system</a>).</p> <div style="text-align: right; margin-top: -20px;">  </div>



## 1.1 Basic requirements

### K. Registration on the Indian Customs Electronic Gateway (ICEGATE) Portal

	<ul style="list-style-type: none"> <li>Finally, you should register on the ICEGATE portal of the Customs Department.</li> <li>Your ID Proof (Aadhar, Driving License, Passport or Voter ID Card) is required, along with a copy of the IEC Certificate.</li> <li>AD Bank registration is required in ICEGATE to link your refund claims.</li> </ul>
	<ul style="list-style-type: none"> <li>Free.</li> </ul>
	<ul style="list-style-type: none"> <li>Immediate, once documents are uploaded.</li> </ul>
	<ul style="list-style-type: none"> <li>Online portal of Indian Customs Electronic Gateway <a href="https://www.icegate.gov.in/">https://www.icegate.gov.in/</a></li> </ul> <div style="text-align: right;"></div>



## 1.2 Things to know before you export

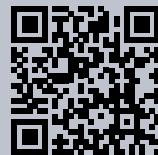
In addition to the basic requirements above, there are a few other important details you should be aware of. This will help you be better prepared before exporting.

### A. Finalisation of product category:

Ensure that your product is exportable from India. This is defined by an HSN-based Import-Export Policy, formulated by the DGFT. Products are classified under three categories:

- **Free:** Free to export without any permission from DGFT, unless a specific ban is placed by the government.
- **Restricted:** Authorisation shall need to be obtained from DGFT on their online portal. Examples of restricted products are neem seeds, processed silica sand, bio-diesel, and other fuels containing less than 70% petroleum, brass wind instruments, and live animals such as bulls and cows.
- **Prohibited:** Cannot be exported. The list of prohibited products is on the DGFT website. Examples of prohibited products are live birds, bamboo, anti-epileptic drugs, etc.

For getting information on products, HS Code, Export Market, Incentive, export policy for specific product, etc, please log in to :  
<https://indiantradeportal.in/>



### B. Understanding costs and risks associated with exports:

#### Defining obligations of the Exporter and the Buyer:

Both the exporter and the buyer need to understand and define the responsibilities and risks involved in the actual transport of the goods before agreeing on the actual costs involved. In order to overcome any language barriers for the same and to clearly demarcate responsibilities, the International Chamber of Commerce (ICC) has defined a set of terms, which are binding on all trade contracts across the globe. These terms are known as the International Commercial Terms, commonly referred to as INCOTERMS. These INCOTERMS clearly outline the tasks, costs, and risks associated with the actual export of goods from one country to another.

#### INCOTERMS for export through other modes of transport

DESCRIPTION	Seller	Carrier	Alongside ship	On Board	On Arrival	Alongside ship	Destination	Buyer
EXW Ex Works	COSTS SELLER	RISK SELLER			BUYER			
	INSURANCE SELLER				BUYER			

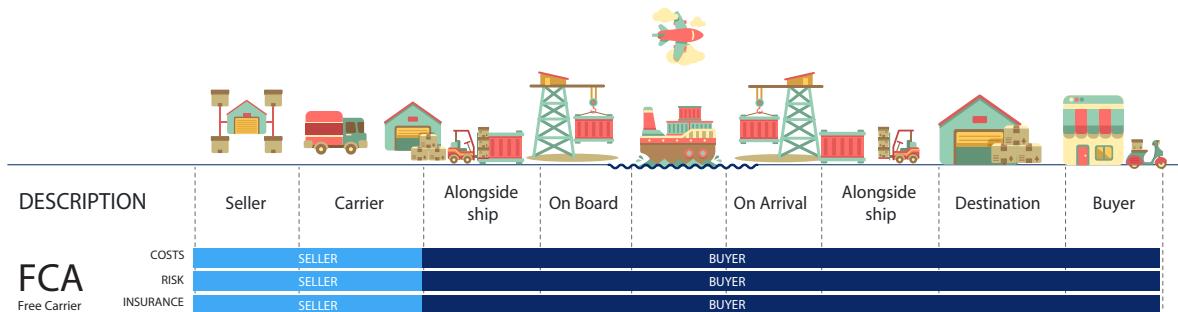


#### FREIGHT/RISK TRANSFER

**Freight** Seller's premises  
**Risk** Seller's premises

#### MORE DETAILS

Seller is only responsible for making the goods available at the seller's premises. The buyer bears the full risk from there to the destination.

**FREIGHT/RISK TRANSFER**

**Freight** Freight handler  
**Risk** Freight handler

**MORE DETAILS**

Seller is responsible for delivery to the custody of the carrier, which is provided by the buyer. Risk is transferred as soon as loading has taken place.

**FREIGHT/RISK TRANSFER**

**Freight** Destination  
**Risk** First freight handler

**MORE DETAILS**

Seller delivers the goods to the carrier at an agreed place of delivery and pays for transport to the named destination. Risk is transferred at the place of delivery, whereas seller pays for transport to the destination.

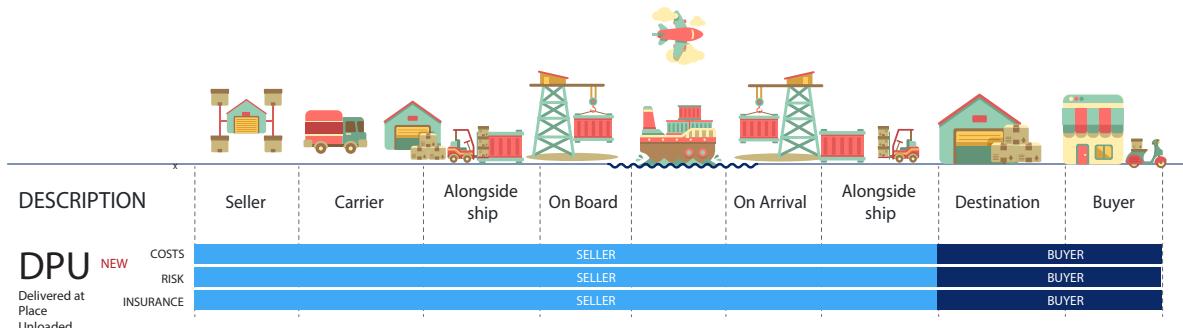
**FREIGHT/RISK TRANSFER**

**Freight** Destination  
**Risk** First freight handler

**MORE DETAILS**

Seller delivers the goods to the carrier at an agreed place of delivery and pays for transport and all risk insurance\* insurance to the named destination. Risk is transferred at the place of delivery, whereas seller pays for transport and insurance to the destination.

\*Under Incoterms 2010® limited insurance coverage was sufficient.

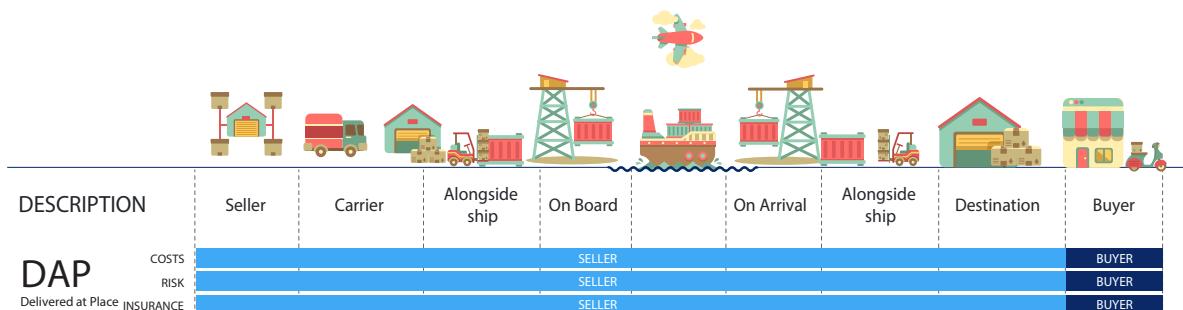


### FREIGHT/RISK TRANSFER

**Freight** Destination  
**Risk** Destination

### MORE DETAILS

Seller delivers the goods unloaded at a specified place of delivery or destination. Risk is transferred as soon as the goods have been unloaded.

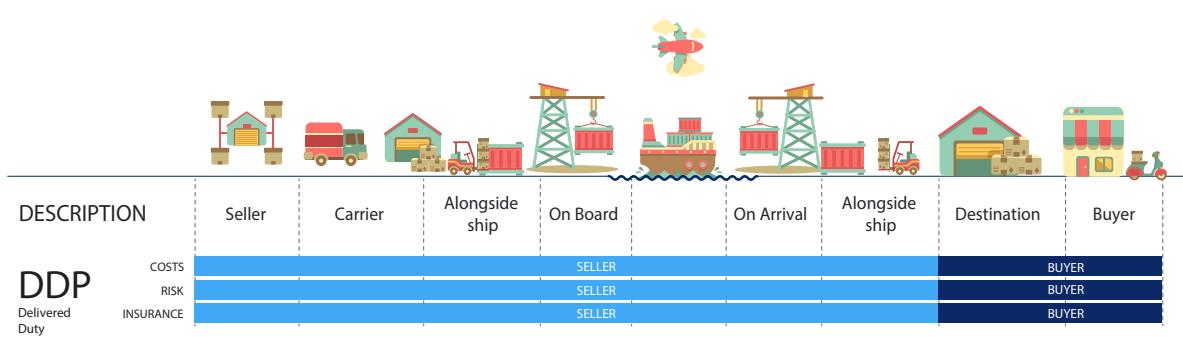


### FREIGHT/RISK TRANSFER

**Freight** Place of destination  
**Risk** Arriving means of transport at destination

### MORE DETAILS

Seller delivers the goods to the disposal of the buyer on the arriving means of transport at the agreed place. Seller assumes the risk until the goods are made ready for unloading from the arriving means of transport.



### FREIGHT/RISK TRANSFER

**Freight** Place of destination  
**Risk** Arriving means of transport at destination

### MORE DETAILS

Seller delivers the goods to the disposal of the buyer on the arriving means of transport at the agreed place. Seller assumes the risk until the goods are made ready for unloading from the arriving means of transport.

### INCOTERMS for export through sea



DESCRIPTION	Seller	Carrier	Alongside ship	On Board		On Arrival	Alongside ship	Destination	Buyer
FAS				SELLER					BUYER
	COSTS	SELLER							BUYER
	RISK	SELLER							BUYER
	INSURANCE	SELLER							BUYER

**FAS**  
Free Alongside Ship

#### FREIGHT/RISK TRANSFER

**Freight** Shipside in port of departure  
**Risk** Shipside in port of departure

#### MORE DETAILS

Seller is responsible for delivery of the goods at the quay alongside the ship. From this point onwards, risk lies with the buyer.



DESCRIPTION	Seller	Carrier	Alongside ship	On Board		On Arrival	Alongside ship	Destination	Buyer
FOB				SELLER					BUYER
	COSTS	SELLER							BUYER
	RISK	SELLER							BUYER
	INSURANCE	SELLER							BUYER

**FOB**  
Free on Board

#### FREIGHT/RISK TRANSFER

**Freight** On board ship  
**Risk** On board ship

#### MORE DETAILS

Seller is responsible for delivery of the goods loaded on board the ship. Risk is transferred as soon as the goods are on board the ship.



DESCRIPTION	Seller	Carrier	Alongside ship	On Board		On Arrival	Alongside ship	Destination	Buyer
CFR				SELLER					BUYER
	COSTS	SELLER							BUYER
	RISK	SELLER							BUYER
	INSURANCE	SELLER							BUYER

**CFR**  
Cost and Freight

#### FREIGHT/RISK TRANSFER

**Freight** Port of destination  
**Risk** On board ship

#### MORE DETAILS

Seller covers cost of freight, duty unpaid, to the named port of destination. Risk is transferred as soon as the goods are on board the ship.



### FREIGHT/RISK TRANSFER

**Freight** Port of destination  
**Risk** On board ship

### MORE DETAILS

Seller covers cost of insurance and freight, duty unpaid, to the named port of destination. Risk is transferred as soon as the goods are on board the ship.

The place should always be specified as precisely as possible, and not just be a city name.

## 1.3 Interfacing with external organisations

Interfacing with and Preliminary interactions with external organisations are encouraged. You are advised to interface with the following organisations before the actual export. Interfacing (and, in some cases, finalisation of the relationship/agreement) will help you have a smooth export process.

### A. Government (including for schemes and incentives)/ Banks/ Lending Institutions:

- There are multiple organisations which provide financial assistance to the Exporters (especially MSME Exporters).
- The Government of India and the Government of Andhra Pradesh have schemes which aid Exporters (especially MSME Exporters) by providing financial assistance. The list of these schemes, along with their key benefits and contact details, has been given in the websites given below

AP MSME Development Corporation:

- <https://apmsmeone.ap.gov.in/MSMEONE/#gsc.tab=0>

Govt. of India, Ministry of MSME:

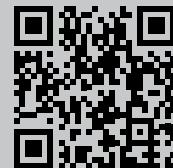
- <https://msme.gov.in/>



### B. Free Trade Agreements (FTAs)/ Preferential Trade Agreements (PTAs)/ Most Favoured Nation (MFN)

Tariffs exist between India and other trade partner countries. These agreements outline reduced import tariffs and duties for specific products in both India and the buyer's country. (E.g., according to an existing CEPA between India and the UAE, if you export SPICE from India to the UAE, the buyer in the UAE has to pay a 0% reduced import duty on the goods. This reduction is not applicable to buyers importing from other countries. Hence, the overall cost for the Buyer is reduced if he buys from you.) This information will prove advantageous to you when negotiating with the buyer.

- FIEO maintains a portal: [www.indiantradeportal.in](http://www.indiantradeportal.in), which provides you product-specific and country-specific tariff/duty concessions, in line with existing FTAs and PTAs between India and other trade partner countries. The export policy for each product is also available. It features an intuitive interface and is available for free. You are encouraged to make use of the site.



### C. Customs House Agents (CHA)/ Customs Brokers (CB)/ Clearing Agents:

- CHAs are private agents authorised and licensed by the Customs Department to act as your agent for the export of goods. You may appoint a CHA to interface with the Customs Department and complete the required procedures for export. The CHA will be more effective in communicating with customs officials, as CHAs are expected to be familiar with all laws, rules, and procedures related to the Customs Department. CHAs will also interface with the freight forwarder (explained later in this section), on your behalf, to handle all logistical needs and costs during the actual export. The costs involved (such as freight expenses, port expenses, and insurance fees) will be borne by the CHA and will be charged to you, the exporter. This will be discussed with you and mutually decided.
- FIEO maintains an aggregator website: [www.easeoflogistics.com](http://www.easeoflogistics.com), which provides you with all information on CHAs, FF agents, shipping lines, etc. It features an intuitive interface and is available for free.
- You will only need to enter your loading port and unloading port; all details of CHAs, FF agents, and shipping lines are provided to you. You are encouraged to make use of the site.



While selecting CHAs, you shall need to keep the following in mind:

- CHAs shall need to know the complete process of export, from picking up the goods from the exporter's unit to loading the same onto the ship.
- There are certain CHAs that possess specialised knowledge and experience for handling certain goods. Exporters are advised to look out for such CHAs and engage them if their goods require such expertise.
- Spending time to fix on a good CHA will enable a smooth and seamless export process. Hence, you are advised to find a reputable CHA in the sector to which you are exporting.

### D. Freight Forwarders:

- Freight forwarders are private agents responsible for the movement of goods after the goods have been handed over for loading onto the ship and till the same is delivered at the buyer's end. This also depends on the terms of the contract and the INCOTERMS decided. They are an integral part of the export chain and are involved in all modes of export (sea, road, rail and air).
- They can arrange storage for the goods and are also equipped to negotiate freight rates with shipping lines. The CHA can also act as the freight forwarder, if you so desire, and if the CHA has the capability for the same.

### E. Export Credit Guarantee Corporation of India (ECGC):

- ECGC is an organisation under the Government of India that provides risk coverage/insurance for the exporter for a fee. If the exporter does not receive payment from the buyer within the stipulated period, ECGC will make the necessary payment to the exporter accordingly. However, quality disputes are not covered. You are recommended to take advantage of this facility offered by ECGC.

#### **F. Certifications:**

- Based on the goods to be exported, different certifications are mandated by the buyer and the government. You will need to obtain the same. So please check with your respective EPC or FIEO for this information.

#### **G. Sharing of samples with your buyer:**

- Buyers may ask for product samples before placing a confirmed order. Hence, it is essential that the samples are made from good-quality raw materials. Extra care should be taken when sending a costly product for export. Secrecy is also an important factor when sending a sample, especially if there is a risk of copying the original product.
- Samples can be sent through courier/speed post (or) through the normal shipping process for exports. If your samples can be sent via courier/speed post (as they are small and can be easily carried), please send them through the same method.
- If the product falls under the "Free" category, the Customs Department will clear exports of the sample without any restrictions. Samples can be exported any number of times. On the package/box, they shall be marked "Sample, Not for Sale" in clear, indelible ink. The invoice and packing list (explained in the next section) shall also need to be sent to the buyer, with the same "Sample, Not for Sale" notation.
- Depending on the value of the sample, a self-declaration is enough to be filed with Customs (for samples of value up to INR 10,000), or a value certificate from the bank may be required (for samples of value up to INR 25,000). If the sample value exceeds INR 25,000, you must apply for and obtain a waiver certificate from the AD Bank.



## Level 2: EXPORT

Once the sampling has been done and the buyer is satisfied with the samples, the buyer will release a purchase order to the exporter. This purchase order will define the terms of supply and payment. At this stage, you are now ready to export the actual goods as per the purchase order. Goods can be exported by sea or by air. The processes for both modes have been detailed in this section.

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**Note:** All the websites, rates and timelines mentioned in this section are sourced from the respective websites of the government department/service provider.  
Please check and confirm the same with them before finalisation.

## 2.1 Export of Goods through sea

There are multiple export modes available, depending on the buyer's country. Currently, approximately 90% of exports from Andhra Pradesh are made by sea. A brief description of the process is provided in this subsection.

### A. Book Shipping Line

 Process Step	<ul style="list-style-type: none"><li>Before actual goods are manufactured and made ready for export, you can book your container and the required space in the ship via the freight forwarder or directly with the shipping line. The CHA can also assist you with this on your behalf.</li><li>You are advised to plan your delivery schedule and book your cargo space well in advance. Speak to your CHA/freight forwarder at least 15 days in advance to negotiate all rates and charges for the same. This has a cost impact and also reduces hassle in later processes.</li></ul>
 Tentative Cost Involved	<ul style="list-style-type: none"><li>Depends on the destination, buyer country, and product.</li></ul>
 Timelines	<ul style="list-style-type: none"><li>Immediately, once the date and destination are chosen.</li></ul>



## 2.1 Export of Goods through sea

### B. Finalise Invoice and Packing List

Process Step	 After goods are manufactured and ready at your unit, you need to send the invoice and the packing list (also known as an <b>invoice-cum-packing list</b> ) to the CHA (via e-mail).
Documents involved and brief description	 <p>1. <b>Invoice:</b> Other than the regular items in the Invoice-cum Packing List, it shall mandatorily need to contain:</p> <ul style="list-style-type: none"> <li>• IEC</li> <li>• GSTIN</li> <li>• HSN Code of the product.</li> <li>• Detailed description of the product</li> <li>• Details on duty drawback and any other incentives you intend to claim.</li> <li>• Breakup of GST (including IGST) and details regarding the Input Tax Credit (ITC) refund that you intend to claim. If you are claiming ITC refunds, bond details must also be provided here.</li> <li>• Registered Exporter System (REX) Certificate no. (applicable only if export is to members of the European Union)</li> </ul> <p>2. <b>Packing List:</b> This document includes details about the nature, weight, and dimensions of the goods. It also mentions how the goods were packed and notes any marks or numbers present on the exterior of the box, crate, or other container used to protect the goods during transit.</p>



## 2.1 Export of Goods through sea

### C. Finalise Shipping Bill

 <p><b>Process Step</b></p>	<ul style="list-style-type: none"> <li>After obtaining the invoice and the packing list from you, the CHA will use these documents to generate the draft shipping bill through the ICEGATE system. This draft will require your approval. The CHA will then upload the approved shipping bill to the ICEGATE portal and obtain approval from the Customs Department. You must take utmost care when reviewing the draft, as the CHA will file shipping bills based on your approval. Various incentives, GST refunds, and other benefits will only flow if there are no mistakes.</li> </ul>
 <p><b>Documents involved &amp; brief description</b></p>	<ul style="list-style-type: none"> <li><b>Shipping Bill:</b> This document contains the list of goods that are to be exported, along with the quantity, value (in both INR and USD) and packing details. These details, along with those mentioned in the Invoice-cum-Packing List earlier (such as IGST, ITC refunds, Duty Drawback refunds, and Duty Drawback details), shall be thoroughly checked and confirmed.</li> </ul>

### D. Obtain Certificate of Origin

 <p><b>Process Step</b></p>	<ul style="list-style-type: none"> <li>Simultaneously, you or your customs broker can obtain a Certificate of Origin (COO) from the exporter's respective EPC/FIEO/Chambers of Commerce.</li> <li>If you are exporting to an FTA country, and if your products are eligible for a duty concession, you need to obtain a preferential COO.</li> <li>Both a regular COO and a preferential COO can be obtained on DGFT's online platform, as mentioned earlier.</li> </ul>
 <p><b>Documents involved &amp; brief description</b></p>	<ul style="list-style-type: none"> <li><b>Certificate of Origin (COO)/ Preferential Certificate of Origin</b> <ol style="list-style-type: none"> <li>(Preferential COO) This is a document that certifies the country of origin of the exported goods.</li> <li>The COO is one of the key documents that is required by the Buyer to release the goods from the destination port</li> </ol> </li> </ul>
 <p><b>Tentative Cost Involved</b></p>	INR 200+ for each COO
 <p><b>Timelines</b></p>	Can be obtained within an hour on the online portal of DGFT.

## 2.1 Export of Goods through sea

### E. Confirm container Allocation



#### Process Step

- The CB/CHA will now need to interface with the freight forwarder for the allocation of a container, based on the booking done in step A. The documents from the previous stage will be used for this purpose.
  - For Full Container Load (FCL)** – where the exporter's goods require one or multiple dedicated containers), specific containers will be allocated.
  - For Less than Container Load (LCL)** – where the exporter's goods are small and do not require dedicated containers), the forwarding agent will specify the Container Freight Station (CFS) where the goods will need to be brought to.
- In both cases, the freight forwarder will provide the CHA with a **booking advice receipt** stating that the container has been allocated.



#### Documents involved & brief description

- Documents from the previous stage (invoice, packing list and shipping bill).
- Booking Advance Receipt provided to you by the CHA (obtained from the FF Agent).



#### Tentative Cost Involved

- Depends on the shipping line. Normally, CB will bill the exporter for it, along with their handling charges (which are part of the CHA fee to you).



#### Timelines

- Depends on the container availability for the shipping line.
- If the container is available, the forwarding agent will immediately allocate the same.
- If the container is not available, CHA will need to wait till the container is available.



## 2.1 Export of Goods through sea

### F. Load container/move goods



#### Process Step

- After the Freight Forwarder allocates and specifies the container to the CHA,
  - For FCL, CHA will move the container to the exporter's unit and load the goods into it. The container will then be moved to the CFS.
  - For LCL, CHA will move the goods to the CFS/ port where the containers are parked.
- From this stage onwards (including this stage), your shipping bill number will be logged in by the Customs Department security personnel at each gate of the CFS/port. This will be tracked by the Customs Department to ensure a quick turnaround in processes.

### G. Obtain Inspection Certificates/Obtain sanitary certificates



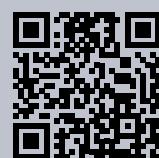
#### Process Step

- Once the container has reached the CFS, the CHA shall ensure that all cleaning and sanitary procedures are done and certificates obtained accordingly (in line with the buyer's requirement).
- Some certifications that may be needed (depending on the goods; the list is not exhaustive) are:
  - Phytosanitary Certificate:** Provided by the Directorate of Plant Protection, Quarantine & Storage (DoPPQS), for food and agro-based goods. The CHA will need to contact the DoPPQS for this matter.
  - Fumigation Certificate (if applicable):** CHA will need to get fumigation done from a private service provider and get a certification from them after completion.
  - Export Inspection Certificate (QC) -Some products are subject to compulsory inspection and certification. Based on this, the exporter or CB should contact the respective export inspection agency.



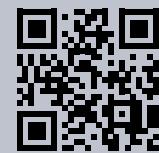
#### Documents involved & brief description

- For Phytosanitary Certificate: Documents from previous stages (invoice, packing list and shipping bill) will need to be shared with DoPPQS.
- For Fumigation Certificate: None.
- For an export inspection certificate, the exporter needs to log in to Visit Website: <https://www.eicindia.gov.in/WebApp1/>
  - EIC provides mandatory certification for various food items, namely fish & fishery products, dairy products, honey, egg products, meat and meat products, poultry meat products, animal casing, gelatine, ossein, crushed bones and feed additives and pre-mixtures, while other food and non-food products are certified on a voluntary basis.



#### Tentative Cost Involved

- For Phytosanitary Certificate: Inspection fee for DoPPQS for obtaining Phytosanitary Certificate – max of INR 100.
- Fumigation: Depends on the service provider. A list of GQ-accredited service providers is given on the DoPPQS' website: <https://ppqs.gov.in/en>



#### Timelines

Ideally, CB should complete all procedures and certifications the same day the container is brought into the CFS.

## 2.1 Export of Goods through sea

### H. Interface with the Customs Department for verification and sealing

 <p><b>Process Step</b></p>	<ul style="list-style-type: none"> <li>Once the certificates are obtained, the container shall be verified and sealed by the Customs department. Based on the risk assessment of the goods and a random selection by the Customs online system, the Customs Department will conduct a physical examination of the goods. This will be facilitated by CHA. Once the container/goods are found to be satisfactory, a Let Export Order (LEO) is issued by the Customs Department. This LEO confirms that the goods can be exported.</li> <li>Customs will also provide an e-seal on the ICEGATE Portal immediately once the physical seal is provided.</li> <li>The self-sealing option is granted by the Customs Department to the regular exporters who have shown consistent compliance.</li> </ul>
 <p><b>Documents involved &amp; brief description</b></p>	<ul style="list-style-type: none"> <li>Let Export Order (LEO) is a document provided by the Customs Department which certifies that the goods are now ready to be exported.</li> </ul>
 <p><b>Tentative Cost Involved</b></p>	<ul style="list-style-type: none"> <li>None.</li> </ul>
 <p><b>Timelines</b></p>	<ul style="list-style-type: none"> <li>If the container and goods are in line with the Customs regulations, the container will be sealed and an LEO will be issued immediately.</li> </ul>



## 2.1 Export of Goods through sea

### I. Load goods onto the ship

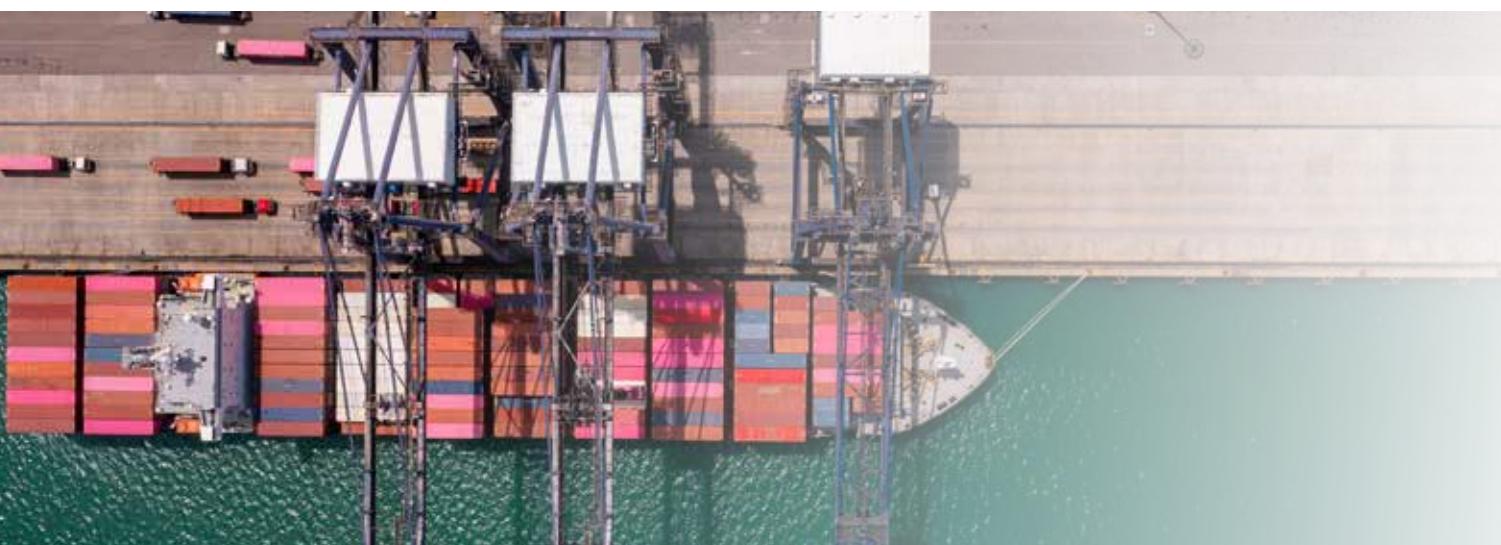
	<b>Process Step</b>	<ul style="list-style-type: none"> <li>CHA will now assist the freight forwarder with the loading of the container onto the ship. The freight forwarder or shipping line will issue the Bill of Lading to the exporter, certifying that the goods have been received onto the ship by the shipping line.</li> </ul>
	<b>Documents involved &amp; brief description</b>	<ul style="list-style-type: none"> <li><b>Bill of Lading (BL):</b> This is a legally binding document that confirms that the goods are in receipt of the shipping line. The freight forwarder of the shipping line will issue the same.</li> </ul>
	<b>Tentative Cost Involved</b>	<ul style="list-style-type: none"> <li>Depends on the shipping line and the FF agent. This cost will be covered by the CHA (included in the CHA fee to you).</li> </ul>
	<b>Timelines</b>	<ul style="list-style-type: none"> <li>Bill of Lading is issued after goods are loaded onto the ship.</li> </ul>



## 2.1 Export of Goods through sea

### J. Track Export General Manifest (EGM)

 <b>Process Step</b>	<ul style="list-style-type: none"> <li>After the goods are loaded onto the ship, the Master of the Ship will need to file an <b>Export General Manifest (EGM)</b> with the Customs Department on the ICEGATE portal. The ship is allowed to leave the port only after this EGM is filed.</li> <li>You are not involved in this process. However, you (and the CHA) are advised to keep track of this, as it needs to be filed accurately, as this impacts benefits such as drawback and GST refund, among others.</li> </ul>
 <b>Documents involved &amp; brief description</b>	<ul style="list-style-type: none"> <li>Bill of Lading from the previous stage.</li> </ul>
 <b>Tentative Cost Involved</b>	<ul style="list-style-type: none"> <li>None.</li> </ul>
 <b>Timelines</b>	<ul style="list-style-type: none"> <li>EGM has to be filed immediately by the master once all the containers are loaded onto the ship.</li> </ul>



## 2.2 Export of Goods through air cargo

### A. Book Airline Cargo

	<ul style="list-style-type: none"> <li>Before actual goods are manufactured and made ready for export, you can book the required cargo space in the aeroplane via the freight forwarder or directly with the airline. The CHA can also do this on your behalf.</li> <li>You are advised to plan your delivery schedule and book your cargo space well in advance. Please speak to your CHA/freight forwarder at least one week in advance for this matter. This has a cost impact and also reduces hassle in later processes.</li> </ul>
	<ul style="list-style-type: none"> <li>None.</li> </ul>
	<ul style="list-style-type: none"> <li>Depends on the airline.</li> </ul>
	<ul style="list-style-type: none"> <li>Immediate, once the date, airline and destination are chosen.</li> </ul>



## 2.2 Export of Goods through air cargo

### B. Finalise Invoice and Packing List

	<ul style="list-style-type: none"> <li>After goods are manufactured and ready at the exporter's unit, you need to send the invoice and the packing list (also known as an invoice-cum-packing list) to the CHA (via email).</li> <li>Ensure that your goods are packed in line with the guidelines prescribed by the International Air Transport Association (IATA).</li> </ul>
	<p><b>1. Invoice:</b> Other than the regular items in the invoice-cum-packing list, it shall mandatorily need to contain:</p> <ul style="list-style-type: none"> <li>IEC.</li> <li>GSTIN.</li> <li>HSN Code of the product.</li> <li>Details on duty drawback and any other incentives you intend to claim.</li> <li>Breakup of GST (including IGST) and details regarding the Input Tax Credit (ITC) refund that you intend to claim. If you are claiming ITC refunds, bond details must also be provided here.</li> <li>Registered Exporter System (REX) Certificate no. (applicable only if export is to members of the European Commission.)</li> </ul> <p><b>2. Packing List:</b> This document includes details about the nature, weight, and dimensions of the goods. It also mentions how the goods were packed and notes any marks or numbers present on the exterior of the box, crate, or other container used to protect the goods during transit.</p>
	<ul style="list-style-type: none"> <li>Depends on the destination, buyer country, and product.</li> </ul>
	<ul style="list-style-type: none"> <li>Immediately, once the date and destination are chosen.</li> </ul>



INVOICE

## 2.2 Export of Goods through air cargo

### C. Finalise Shipping Bill

 Process Step	<ul style="list-style-type: none"> <li>After obtaining the Invoice and the Packing List from you, the CHA will use these documents to make the draft Shipping Bill.</li> <li>This draft will need to be approved by you, and the CHA will then upload the approved Shipping Bill on the ICEGATE portal and obtain approval from the Customs Department.</li> </ul>
 Documents involved & brief description	<ul style="list-style-type: none"> <li><b>Shipping Bill:</b> This document contains the list of goods that are to be exported, along with the quantity, value (in both INR and USD) and packing details.</li> <li>These details, along with those mentioned in the Invoice-cum-Packing List earlier (such as IGST, ITC refunds, Duty Drawback refunds, and Duty Drawback details), shall need to be thoroughly checked and confirmed.</li> </ul>
 Tentative Cost Involved	<ul style="list-style-type: none"> <li>None</li> </ul>
 Timelines	<ul style="list-style-type: none"> <li>Immediately, once the documents are uploaded.</li> </ul>



## 2.2 Export of Goods through air cargo

### D. Obtain Certificate of Origin

 <p><b>Process Step</b></p>	<ul style="list-style-type: none"> <li>Simultaneously, the CHA can obtain a Certificate of Origin (COO) from the Exporter's respective EPC/ FIEO/ Chambers of Commerce.</li> <li>If you are exporting to an FTA country, and if your products are eligible for duty concession, you need to obtain a Preferential COO. The CHA can also obtain the same for you, on your behalf.</li> <li>Both a regular COO and a Preferential COO can be obtained on DGFT's online platform.</li> </ul>
 <p><b>Documents involved &amp; brief description</b></p>	<ul style="list-style-type: none"> <li><b>Certificate of Origin (COO)/ Preferential Certificate of Origin (Preferential COO):</b> This is a document which certifies the origin country of the exported goods.</li> <li>The COO is a key document that is required by the Buyer to release the payment to the Exporter.</li> </ul>
 <p><b>Tentative Cost Involved</b></p>	<ul style="list-style-type: none"> <li>Varies between INR 100 – INR 200, for every shipment.</li> </ul>
 <p><b>Timelines</b></p>	<ul style="list-style-type: none"> <li>Can be obtained within an hour, on the online portal of DGFT.</li> </ul>



## 2.2 Export of Goods through air cargo

### E. Load goods into Airplane

 <b>Process Step</b>	<ul style="list-style-type: none"> <li>The CHA will now assist the Freight Forwarder with the loading of the goods onto the airplane.</li> <li>The Freight Forwarder and the Airline confirm the same, and issue the Airway Bill to the Exporter, certifying that the Airline has now received the goods onto the airplane.</li> </ul>
 <b>Documents involved &amp; brief description</b>	<ul style="list-style-type: none"> <li><b>Airway Bill:</b> This is a legally-binding document that confirms that the goods are in possession of the Airline.</li> </ul>
 <b>Tentative Cost Involved</b>	<ul style="list-style-type: none"> <li>Depends on the Airline and the FF Agent. This cost will be borne by the CHA (and later charged to you).</li> </ul>
 <b>Timelines</b>	<ul style="list-style-type: none"> <li>Immediate, after the goods are loaded.</li> </ul>





## Level 3: REALISATION OF PAYMENT

Your payment will be made based on your terms negotiated with the buyer. However there are a few more things to keep in mind to ensure hassle free payments



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**Note:** All the websites, rates and timelines mentioned in this section are sourced from the respective websites of the government department/service provider.  
Please check and confirm the same with them before finalisation.

### 3.1 Handling payments

According to FEMA, as an exporter, you are not permitted to send export documents directly to the buyer for payment. All documents will need to be sent through your bank to the buyer's bank. Payment will be initiated by the buyer's bank once the documents are deemed satisfactory.

Certain categories of exporters are allowed to send documents directly to the buyer. This is based on their track record of transactions (including status holders and full advance payment cases with the bank's permission, etc.).

This is provided by the AD Bank. You may contact your AD bank to obtain similar privileges for your exporting organisation. However, in this case, ECGC may not be able to entertain claims in case of default by the buyer.

#### Different Methods of Payment by the Buyers:

Sl. No	Type of Payment	Description	Details/Process involved
1	<b>Consignment sale</b>	Payment will be made to the exporter only after the goods are sold in the buyer's country.	<ul style="list-style-type: none"> <li>This payment method involves a high risk to the exporter and, hence, is not recommended.</li> <li>Even though it is not recommended, this type of payment is mainly used by exporters who have distributors or third-party agents in the buyer's country.</li> </ul>
2	<b>Open account</b>	The buyer receives goods from the Exporter on credit, with payment to follow at a later date. Payment is made to the Exporter after a defined time period (30 days, 60 days or 90 days).	<ul style="list-style-type: none"> <li>This payment method involves less risk than the previous method, but is still not recommended.</li> </ul>
3	<b>Documents Collection</b>	Payment is made to the exporter's bank, through the buyer's bank, after the goods are unloaded and cleared.	<p>This method is executed exclusively between banks acting on behalf of both the Buyer and the Exporter. After the goods have been shipped, the exporter sends the required documents (invoice, packing list, COO, Bill of Lading) to their AD bank. The AD bank sends the same to the buyer's bank. Then, payment may be made to the exporter in two ways:</p> <ul style="list-style-type: none"> <li><b>Documents against Payment (DAP):</b> In this method, once the buyer's bank is in receipt of the documents, the payment will be made to the exporter.</li> <li><b>Documents against Acceptance (DA):</b> Here, the buyer will provide their bank with a definite commitment for payment at a later fixed date (30/60/90 days). Once this commitment is fixed by the buyer to their bank, the documents are released to the buyer.</li> </ul>

Sl. No	Type of Payment	Description	Details/Process involved
4	<b>Letter of Credit</b>	A guarantee is given by the buyer's bank to the exporter before delivery.	<ul style="list-style-type: none"> <li>• Letter of credit is one of the most well-known terms of payment in international trade. It is also one of the most secure payment methods available and is highly recommended for exporters.</li> <li>• The "letter of credit" is a guarantee by the buyer's bank, which specifies that the payment will be made to the exporter if certain terms and conditions are fulfilled. These terms and conditions are detailed in the Letter of Credit and mostly have to do with inspecting the documents accompanying the goods (Invoice, packing list, COO, Bill of Lading), rather than the goods themselves.</li> </ul>
5	<b>Advance Payment</b>	Advance payment is made upfront to the exporter, before shipment.	<ul style="list-style-type: none"> <li>• Payment can be completed on mutually accepted terms between the buyer and the exporter. Typically, exporters who manufacture goods with high demand or tailor-made/customised goods use this payment method.</li> </ul>





# REFUND

## Level 4: POST EXPORT PROCESS

The post-export phase is critical for claiming government incentives, a process strictly dependent on meticulous documentation and regulatory compliance. Navigating these formalities successfully is key to realizing the full financial benefits of an export transaction and enhancing profitability.

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**Note:** All the websites, rates and timelines mentioned in this section are sourced from the respective websites of the government department/service provider.  
Please check and confirm the same with them before finalisation.

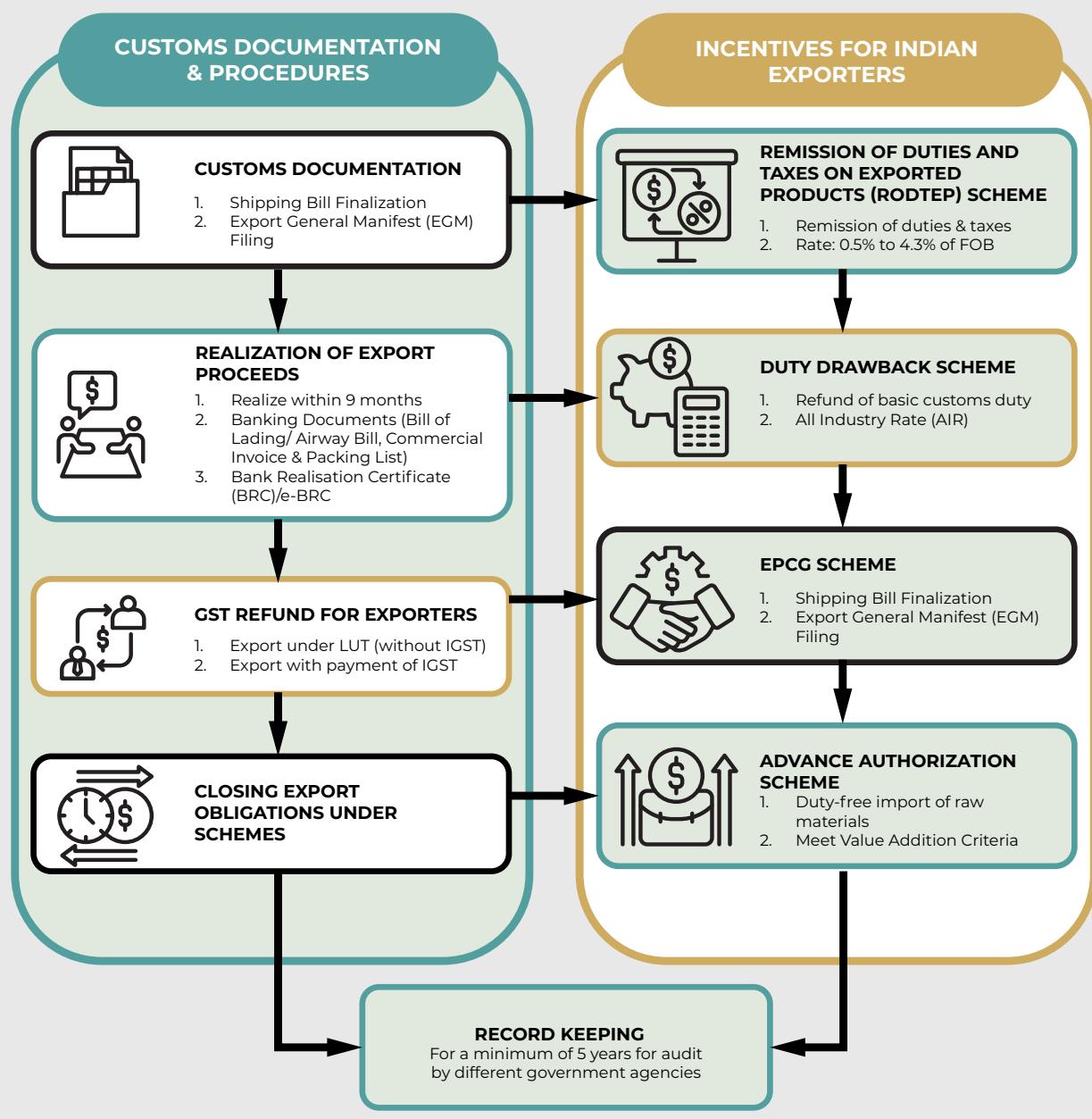
## 4.1 Claiming incentives, if any, post-export compliances and documentation

Once goods are shipped, certain formalities must be completed to ensure compliance with export regulations and to claim incentives/refunds.

### A. Customs Documentation & Finalisation

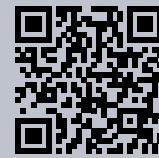
Sl. No	Activity/Scheme	Description
1	<b>Customs Documentation</b>	<ol style="list-style-type: none"> <li>1. Shipping Bill Finalisation <ul style="list-style-type: none"> <li>The shipping bill is the key document for exports as the basis for incentive claims.</li> <li>Exporters must ensure that all details, such as the HS Code, FOB value, and duty drawback code, are accurate.</li> <li>The final shipping bill is generated electronically through the ICEGATE portal, and exporters can take a printout for records.</li> </ul> </li> <li>2. Export General Manifest (EGM) Filing <ul style="list-style-type: none"> <li>The shipping line/airline files the EGM with Customs after the goods leave India.</li> <li>Only after the EGM filing, claims such as GST refund, RoDTEP, and Duty Drawback will be processed by the system.</li> </ul> </li> </ol>
2	<b>Realisation of Export Proceeds</b>	<ol style="list-style-type: none"> <li>1. As per the Foreign Exchange Management Act (FEMA): <ul style="list-style-type: none"> <li>Export proceeds must be realised and repatriated to India within 9 months from the date of export.</li> <li>Payment should be through banking channels, preferably via SWIFT.</li> </ul> </li> <li>2. Banking Documents: <ul style="list-style-type: none"> <li>Bill of Lading / Airway Bill</li> <li>Commercial Invoice &amp; Packing List</li> <li>Bank Realisation Certificate (BRC) / e-BRC – issued by the bank once payment is received.</li> </ul> </li> </ol>
3	<b>GST Refund for Exporters</b>	<p>Exports are zero-rated under GST, so exporters can claim refunds through two methods:</p> <ol style="list-style-type: none"> <li>1. Export under LUT (without payment of IGST): <ul style="list-style-type: none"> <li>File GST RFD-01 to claim the Input Tax Credit (ITC) refund on inputs and services used for export.</li> </ul> </li> <li>2. Export with payment of IGST: <ul style="list-style-type: none"> <li>IGST paid at the time of export is automatically refunded by Customs after the EGM filing and validation of the shipping bill.</li> </ul> </li> </ol> <p>Timeline: Refunds are usually processed within 30 days of filing.</p>
4	<b>Closing Export Obligations under Schemes</b>	<p>For exporters who availed benefits like Advance Authorisation, EPCG, etc.:</p> <ul style="list-style-type: none"> <li>They must submit proof of export within the specified time frame.</li> <li>DGFT requires shipping bills and e-BRCs to close the obligations</li> </ul>
5	<b>Record Keeping</b>	<p>Exporters must retain all export-related documents for a minimum of five years, as they may be subject to audit by Customs, DGFT, or GST authorities.</p>

## POST EXPORT PROCEDURES AND INCENTIVES FOR INDIAN EXPORTERS



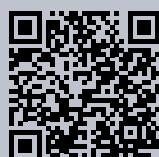
## 4.1 Claiming incentives, if any, post-export compliances and documentation

### B. Incentives for Indian Exporters

Sl. No	Activity/Scheme	Description
1	<b>Remission of Duties and Taxes on Export Products (RoDTEP)</b>	<ul style="list-style-type: none"> <li>RoDTEP stands for Remission of Duties and Taxes on Export Products. It is a new scheme that takes effect from January 1st, 2021, and replaces the MEIS Scheme. The scheme provides exporters with refunds on the embedded taxes and duties that were previously nonrecoverable.</li> <li>Mandi tax, VAT, coal cess, central excise duty on fuel, etc. will now be refunded under this particular scheme.</li> <li>This is being provided through the Customs Department as a scrip, which can be used for payment of duty or transferred to anyone who wishes to use it against payment of customs duty.</li> <li>Rate: Varies by HS Code (generally 0.5% to 4.3% of FOB value).</li> <li>Credit Mode: Given as e-scrips on ICEGATE, which can be used to pay customs duties.</li> <li>Required Documents:           <ol style="list-style-type: none"> <li>Correctly declared RITC code in the shipping bill.</li> <li>e-BRC for proof of payment realisation.DGFT website. (<a href="http://www.dgft.gov.in/CP/?opt=RoDTEP">www.dgft.gov.in/CP/?opt=RoDTEP</a>)</li> </ol> </li> </ul> <p>DGFT website. (<a href="http://www.dgft.gov.in/CP/?opt=RoDTEP">www.dgft.gov.in/CP/?opt=RoDTEP</a>)</p> 
2	<b>Duty Drawback Scheme</b>	<ul style="list-style-type: none"> <li>Refund of basic customs duty paid on imported inputs used for manufacturing export goods.</li> <li>All Industry Rate (AIR): Fixed percentage notified by CBIC.</li> <li>Brand Rate: For exporters with specific inputs not covered under AIR.</li> <li><i>Credit is automatically credited to the exporter's bank account through ICEGATE after EGM filing.</i></li> </ul>
3	<b>Export Promotion Capital Goods (EPCG) Scheme</b>	<ul style="list-style-type: none"> <li>The EPCG Scheme is to facilitate the import of capital goods, free of duty, for producing quality goods and services and for enhancing India's manufacturing competitiveness.</li> <li>The EPCG scheme allows the import of capital goods for pre-production, production and post-production at zero customs duty. These manufactured goods are intended for export purposes only, and the export obligation must be six times the duty saved.</li> </ul> <p>DGFT Website (<a href="http://www.dgft.gov.in/CP/?opt=epcg">www.dgft.gov.in/CP/?opt=epcg</a>)</p> 

## 4.1 Claiming incentives, if any, post-export compliances and documentation

### B. Incentives for Indian Exporters

Sl. No	Activity/Scheme	Description
4	Advance Authorisation Scheme	<ul style="list-style-type: none"> <li>The Advance Authorisation Scheme allows duty-free import of inputs, which are physically incorporated in an export product.</li> <li>Under the Advance Authorisation Scheme, the following duties are exempt: basic customs duty, education cess, social welfare cess, anti-dumping duty, countervailing duty, and safeguard duty. IGST and compensation cess are also exempted.</li> <li>The exporter must meet the specified Value Addition (VA) criteria and submit proof of export to DGFT.</li> </ul> <p>DGFT website (<a href="http://www.dgft.gov.in/CP/?opt=adnavce-authorisation">www.dgft.gov.in/CP/?opt=adnavce-authorisation</a>)</p> 

### C. Timeline Summary

Step	Timeline
Export shipment completion	Day 0
EGM filing by shipping line	Day 1–3
Receipt of export proceeds	Within 9 months
e-BRC generation by bank	After payment realization
GST refund claim filing	Within 2 years
RoDTEP/Duty Drawback credit	15–30 days post-EGM
Closure of DGFT obligations	Within scheme deadlines

### D. Practical Tips for Exporters

- Double-check the HS Code and incentive codes on every shipping bill.
- Ensure timely receipt of payment to avoid FEMA violations.
- Maintain digital records of invoices, BRCs, and shipping documents.
- Regularly track refunds on the ICEGATE portal.
- Consult FIEO/EPC for complex schemes, such as EPCG and Advance Authorisation.



## Annexure

## **A.1 Export of services**

"Export of services" means the supply of any service when the supplier of the service is located in India; the recipient of the service is located outside India; the place of supply of service is outside India; the payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India; and the supplier of service and the recipient of service are not merely establishments of a distinct person. No interfaces are required with any government organisations for this type of export. While claiming GST refunds, the invoice and the Bank Realisation Certificate (BRC – which indicates receipt of payment) are required as proof.

The following services are eligible for incentives under the Foreign Trade Policy:

1. Professional services.
2. Research and development services.
3. Rental/leasing services without operators.
4. Audio-visual services.
5. Construction and related engineering services.
6. Educational services.
7. Environmental services.
8. Health and social services.
9. Tourism and travel services.
10. Recreational, cultural and sporting services.
11. Transport & auxiliary services.
12. Other business services.

## **A.2 Additional Schemes/Incentives available for export in India**

### **1. International Trade Fair Assistance**

- Export Promotion Councils/FIEO organise participation of Indian companies in important trade fairs and exhibitions and organise Buyer Seller Meets Abroad, which is highly subsidised.
  
- Check the websites of Ministry of MSME and national SC/ST hub
- <https://www.scsthub.in/content/special-marketing-assistance-scheme-smas>
- <https://exhibitions.nsicnet.in/#about>



### **2. Rebate of State and Central Taxes and Levies (RoSCTL)**

- The Scheme for Rebate of State and Central Taxes and Levies (RoSCTL) on the export of garments and made-ups was introduced to enhance the competitiveness of these sectors. This scheme is available for apparel/garments and made-ups.
  
- <https://www.dgft.gov.in/CP/?opt=rosctl>



### 3. Status Holder Scheme

- Status Holders are business leaders who have excelled in international trade and have successfully contributed to the country's foreign trade.
- This unique Provision has been specified under the FTP to issue Status Holder certificates to a certain category of exporters. The objective is to boost export production and enhance the country's export performance. The Policy provides such Exporters with certain facilities and privileges.
- A snapshot of the status category and the required export performance value in USD has been given below:

Sl no.	Status Category	Export Performance FOB/FOR (as converted) Value (in million US\$)
1	One Star Export House	3
2	Two Star Export House	25
3	Three Star Export House	100
4	Four Star Export House	500
5	Five Star Export House	2000

### 4. Gold Card Scheme

- The Ministry for Commerce & Industry has proposed the issuance of a Gold Card to creditworthy exporters with a good track record for easy availability of export credit.
- Gold Card holder exporters will be granted better terms of credit, including rates of interest, than those extended to other exporters by the banks.

### 5. Interest Equalisation Scheme (IES)

- The Interest Equalisation Scheme (IES) was introduced on 1st April 2015 to provide pre-shipment and post-shipment export credit to exporters in INR.
- Interest Equalisation rate ranges from 3% to 5% for exports by MSME manufacturers. A total of 416 products (excluding MSME exporters) are eligible for this benefit @ 3% IE rates.
- Visit the website of Reserve Bank of India for more information

### 6. Towns of Export Excellence (TEE)

- As per the Foreign Trade Policy 2015-2020, an area/ cluster that realizes an annual export turnover of INR 750 crores or more will be declared as "Town of export excellence". However, for TEE in handicraft, handlooms, agriculture and fisheries sector, threshold limit is INR 150 crore.
- The main objective of this scheme is to develop infrastructure in export production clusters.

### 7. Market Access Initiative (MAI) Scheme

- MAI scheme plays a catalytic role to promote exports of Indian goods and services by providing financial support to eligible agencies to undertake necessary initiatives and projects.



### A.3 International opportunity listings

The service providers whose services are commonly used, are listed below. Exporters should carry out their own due diligence prior to using any of these service providers.

#### A. Global B2B Aggregators and Initiatives in the promotion and facilitation of MSMEs

S I . No.	Portal Name	Subscription Amount (INR)	Services Offered	Additional Info	Relevant Links
1	Global Sources	Free	<ul style="list-style-type: none"> <li>• Alerts for specific product categories</li> <li>• Submit free RFP</li> <li>• Access to sponsored Trade Shows</li> <li>• Chat/Request a Sample from the Seller</li> <li>• Keyword search for Product Categories</li> </ul>	India Sources: partners- FIEO, ESC, Indian Silk Export Promotion Council	w w w . globalsources. com
2	Tradeboss	Free	International B2B Marketplace, More than 1,800,000 Business Owners & Decision Makers use TradeHolding.com B2B Network every month.	For Specialized features, there are premium plans on credit basis	www.tradeboss. com
3	Global Connect B2B (GCB2B)	Free	B2B e-marketplace and transactional portal. Registration only for Singapore businesses. Leads available for other non-singapore entities.	In collaboration with Bizmann System (s) Pte Ltd and Singapore Business Federation (SBF)	w w w . globalconnectb2b. com
4	Linker.Store from Global Linker	Free. Services accessible only after sign up.	Knowlege hub, eCommerce Community, Online Store		w w w . globallinker. com/linker_store
5	Global Trade Helpdesk	Free	Single online portal for comparing demand for products, market analysis, tariff and market access conditions, details of buyers, find business partners.	Multi-agency initiative: ITC, UNCTAD, WTO, targeted for MSMEs. Access to TradeMap, Market Access Map, Export Potential Map, Trade Information Portals, WTO TFA Database, Sustainability Map, ePing, Rules of Origin Facilitator. Has a user-friendly interface.	www.globaltrade helpdesk.org
6	B2B.lk	Free	B2B listings and purchase inquiries	Minimum of 3 Quotations per purchase inquiry. Linked to eTenders. lk: Tender Alert Service from Sri Lanka	www.b2b.lk

S I . No.	Portal Name	Subscription Amount (INR)	Services Offered	Additional Info	Relevant Links
7	India Mart	Free + paid (for better highlights) @ Rs. 30,000/yr	Online B2B marketplace	Holds 60% market share of the online B2B Classified space in India	<a href="http://www.indiamart.com">www.indiamart.com</a>
8	Alibaba	Free + paid Alibaba Gold Membership starting from Rs 99,000/yr	Online B2B marketplace	Get paid for customer feedback (part of user research)	<a href="https://www.alibaba.com">https://www.alibaba.com</a>
9	TradeKey	Free + paid p r e m i u m services (VIP   GoldKey Plus   GoldKey   SilverKey) *rate to be inquired	International B2B Marketplace, based out of Vietnam. Listings from several developed and developing countries. For latest trade leads.		<a href="http://www.tradekey.com">www.tradekey.com</a>
10	BizViet.Net	Free	Knowlege hub, eCommerce Community, Online Store		<a href="http://www.bizviet.net/">www.bizviet.net/</a>
11	Amazon (through their Digital Kendra portal)	Free + Paid	Provides simpler onboarding process for MSMEs.		<a href="http://www.amazon.in">www.amazon.in</a>
12	e-Bay	Paid. (Free for 6 months for FIEO Members)	Provides simpler onboarding process for MSMEs.		<a href="http://www.ebay.in">www.ebay.in</a>

**B. Targeted/Country specific B2B Aggregators for the promotion of MSMEs**

S I . No.	Portal Name	Subscription Amount (INR)	Services Offered	Additional Info	Relevant Links
1	Indian Business Free Portal	Free	<ul style="list-style-type: none"> <li>• Alerts for specific product categories</li> <li>• Submit free RFP</li> <li>• Access to sponsored Trade Shows</li> <li>• Chat/Request a Sample from the Seller</li> <li>• Keyword search for Product Categories</li> </ul>	India Sources: partners- FIEO, ESC, Indian Silk Export Promotion Council	<a href="http://www.globalsources.com">www.globalsources.com</a>
2	FIEO Offering from Indian Exporters	Free access to listings. Exporters Registering on FIEO have varied subscription fees to avail paid perks.	Trade Inquiries, creation of free online store and increase visibility via Globallinker	Linked to Indian Trade Portal for tenders. FIEO Mall. Partners with Enterprise Europe Network for international visibility	<a href="http://www.fieo.org/Offrings-from-Indian-Exporters.php">www.fieo.org/Offrings-from-Indian-Exporters.php</a>

### A.3 International opportunity listings

#### B. Targeted/Country specific B2B Aggregators for the promotion of MSMEs

S I . No.	Portal Name	Subscription Amount (INR)	Services Offered	Additional Info	Relevant Links	
3	Srilanka Trade Mart	<p>Free Registration</p> <p>3 Packages:</p> <p>Bronze (\$99 for 12 months), Silver (\$135 for 12 months) and Gold (\$199 for 12 months)</p>	B2B Marketplace for Suppliers & Service Providers. Discover 10000+ Products	<p>Listing will also be done in indian trade mart, dubai mart and malaysian trade mart under silver and gold packages</p>	w w w . srilankatrademart. com	
4	Business Tips. ph	Free + \$99/ yr Premium Membership	For businesses in Philippines. Online visibility.	For Specialized features, there are premium plans on credit basis	w w w . businesstips. ph / s u b m i t - company/	
5	Otivr	N.A	International Marketplace	Tech B2B	<p>Acts as a gateway to Europe and Nordics for Indian IT SMEs as they have a strong foothold in European and Nordics region.</p>	www.otivr.com

#### C. Integrated Service Providers for MSMEs

S I . No.	Portal Name	Subscription Amount (INR)	Services Offered	Additional Info	Relevant Links
1	International Network for SME	<ul style="list-style-type: none"> <li>• Strategic Member: 10000 Euros</li> <li>• Sustaining Member: 8000 Euros</li> <li>• Full Member: 5000 Euros</li> </ul>	<p>Training opportunities, Voting rights, INSME's Board, Access to conferences' presentations and contacts, Access to INSMEAcdemy webinars, Possibility to hold an INSMEAcdemy webinar, Dissemination activities (INSMEnews, INSMEblog, etc.), Scouting of funding and matchmaking opportunities, Participation in joint projects as INSME partner, Advising and mentoring by INSME experts, Access to Expert portfolio, Targeted INSME Alert Service and INSME Insights, Co-branding, Co-editing of INSME publications and Media communication.</p>	<p>OECD body: non-profit. Individual SMEs cannot apply for membership in the INSME Association, only the profit/ non profit organisations, public body and international intergovernmental organisation can become a member of INSME.</p>	www.insme.org

S I . No.	Portal Name	Subscription Amount (INR)	Services Offered	Additional Info	Relevant Links
2	MSME Mart	Free Registration. Gold Membership with paid services: 7080/year. 30 days free trial. SC/ ST Members - Free	Product Catalogue, Keyword Generation and Search Engine Optimisation, Business Inquiry Management, Domestic Tender Alert, Country Specific Notices, RFQ, Trade Leads, Visibility, Digital Profile	By NSIC. Trade leads. Takes 48 hours to confirm registration.	<a href="http://www.msmemart.com">www.msmemart.com</a>
3	Global Linker	Free Sign up. Discounted Prices for Services used: eg. Website creation 40% off with GoDaddy	Digitising SMEs: creation of eCommerce Website, Business Profile, finding Business Connections	Privilege Partner: Free trials and prenegotiated offers on specific services. Needs inquiry for partnership details.	<a href="http://www.globallinker.com">www.globallinker.com</a>

### C. Consultancy and Tech Support for SMEs

S I . No.	Portal Name	Subscription Amount (INR)	Services Offered	Additional Info	Relevant Links
1	D&B iAccess	N.A	Provider of business intelligence only on Indian entities. B2B data, insights and AI driven platforms. Verification of business partners (Specifically SMEs in India). Indian business directory.	Can be used as a verification partner before listings are made public.	<a href="http://www.dnb.co.in">www.dnb.co.in</a> <a href="http://www.dnb.com">www.dnb.com</a>
2	Zauba Corp	N.A	Assessment of financial performance of businesses you deal with. Accessing critical documents for verification: Articles of Association, Memorandum of Association, Balance Sheet etc.	Can be used as a verification partner before listings are made public.	<a href="http://www.zaubacorp.com">www.zaubacorp.com</a>







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