



सीमाशुल्क आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
जवाहरलालनेहरूसीमाशुल्कभवन, न्हावाशेवा,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA
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F.No.S/26-Misc-162/2019-20 AEO Cell Part-I

Date: 22.01.2021

PUBLIC NOTICE NO. 08/2021

DIN : 2021017800000000D0B

Subject: Special measures to facilitate MSME for AEO T1 & T2 accreditation- reg.

Kind attention of all Importers, Exporters, Members of Trade and Industry Associations and Stakeholders is drawn to the CBEC Circular No. 33/2016 dated 22.07.2016 (as amended), and Circular No. 54/2020-Customs dated 15.12.2020 issued by Central Board of Indirect Taxation & Customs, New Delhi. The Board has decided to relax the entire gamut of compliance and security requirements for MSMEs. The relaxation has been carried out to ensure that the MSMEs are facilitated through rationalized compliance requirements (MSME Annexure 1 & 2) and minimum but effective security requirements (MSME Annexure 3).

2. Accordingly, the Board has decided to facilitate MSMEs by further relaxing the current accreditation process and reducing the compliance burden for their AEO accreditation. The procedural modifications/relaxations for AEO accreditation of MSMEs are as under:

(i) The eligibility requirement of handling a minimum of 25 documents during the last financial year has been relaxed to 10 documents, subject to handling at least 5 documents in each half-year period of the preceding financial year (Ref.: Para 3.1.7 of the Master Circular).

(ii) The requirement for the applicant to have "business activities for at least three financial years preceding the date of application" has been relaxed to two financial years. (Ref.: Para 3.1.6 of the Master Circular).

(iii) The qualifying period for legal and financial compliance has been reduced from the last three financial years' to 'the last two financial years'. (Ref.: Paras 3.2 & 3.4 of the Master Circular).

(iv) For AEO TI and T2 accreditation, the present annexures i.e. Annexure A, B, C, D, E.1-E.4 have been supplanted with two annexures viz. MSME Annexure 1 and 2. Similar rationalized annexures 1 and 2 are presently being utilized for AEO TI accreditation only in accordance with the CBIC Circular No. 26/2018-Customs dated 10.08.2018.

(v) For AEO T2 certification, the present annexures i.e., Annexure E.5.1 E 5.7 for physical verification have been rationalized to a single annexure viz. MSME Annexure 3. The rationalization has been carried out to ensure that the security requirements for an MSME are objective and cover the minimum verifiable security criteria. (Ref.: Para 3.5 of the Master Circular).

(vi) The time limit for processing of MSME AEO TI & AEO T2 application has been reduced to fifteen working days (presently one month) and three months (presently six months) respectively after the submission of complete documents for priority processing by customs zones.

(vii) The benefit of relaxation in furnishing of Bank Guarantee for AEOs has been further relaxed to 25% from 50% and 10% from 25% of that required to be furnished by an

importer/exporter who is not an AEO certificate holder, for MSME AEO TI and MSME AEO T2 entities respectively (Ref.: Para 3.5 of the Master Circular).

3. The afore-stated regulations shall apply only to an applicant who has a valid MSME certificate from the line-Ministry. Further, the approved MSME must ensure their continuous MSME status during the validity of its AEO certification, if granted.

4. Thus, the AEO accreditation for MSMEs now requires submission of only two annexures for AEO TI and three annexures for AEO T2 applicants respectively. The two common annexures for AEO TI and AEO T2 are: MSME Annexure I (General Compliance), MSME Annexure 2 (Legal, Managing Commercial Records, and Financial Solvency Compliance). Further, the third annexure for AEO T2 is MSME Annexure 3 (Safety and Security Requirements). These annexures have been designed to fulfil the aspirations of simpler application procedure with reduced documentation requirement for AEO accreditation of MSMEs.

5. All the Trade Association/ Members of Customs Broker Association are requested to take note and publicize the contents of this Public Notice among their members/ constituents. For further details refer to the CBIC Circular No.54/2020-Customs dated 15.12.2020.

6. The above is brought to the notice of all the concerned. Difficulties, if any, may be brought to the notice of Dy./Asstt. Commissioner of Customs (AEO Cell), NS-III, JNCH, Nhava Sheva- 400707 (mail id: aeocell.jnch@gov.in).

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(S. K. Vimalanathan)

Pr. Commissioner of Customs(NS-III)
JNCH, Nhava Sheva

Encl: CBIC Circular No. 54/2020-Cus dated 15.12.2020

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Pr. Commissioner/Commissioner of Customs, NS-G/NS-I/NS-II/NS-III/NS-IV/NS-V, JNCH.
3. All Additional/Joint Commissioners of Customs, JNCH.
4. EDI Section for uploading on the departmental website.
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