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Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

Notification
No. 114/2017-Customs (N.T.)

New Delhi, the 14 December, 2017

G.S.R. (E). – In exercise of the powers conferred by sections 108A read with section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules, namely: -

1. **Short title and commencement.** - (1) These rules may be called the Customs (Furnishing of Information) Rules, 2017.

(2) They shall come into force from the 1st day of January, 2018.

2. **Definition.** - (1) In these rules, unless the context otherwise requires, -

(a) "authorised person" means any person authorised by the class of person referred to in column (2) of the Table given in rule 3;

(b) "Information-Administrator" means the proper officer specified by the Board for purposes of receipt of the information under section 108A of the Customs Act, 1962 from the authorised person;

(c) "Information Receiving Authority" means an authority referred to in column (4) of the Table as given in rule 3 to receive the information from the class of person referred to in column (2) of the said Table.

(2) Words and expressions used herein and not defined in these rules but defined in the Customs Act, 1962 (52 of 1962) shall have the meaning respectively assigned to them in the Customs Act, 1962.

3. **Information to be furnished.** - The information required to be furnished under sub-section (1) of section 108A of the Customs Act, 1962, shall be furnished electronically by a person mentioned in column (2) of the Table below in respect of the all transactions of the nature specified in the corresponding entry in column (3) of the Table, recorded or received by him to the receiving authority mentioned in column (4) of the said Table.

Table

Sl. No.	Class of person	Nature of transaction	Receiving Authority
(1)	(2)	(3)	(4)
1.	A Banking Company within the meaning of clause (a) of section 45A of the Reserve Bank of India Act, 1934.	Details of foreign exchange transactions made or received by any person as per Annexure-1.	Directorate of Revenue Intelligence.

4. Format, periodicity and manner of furnishing information-

(a) The Information-Administrator may receive the information and may issue necessary instructions relating to the day to day administration of furnishing of the said information and the said Information Administrator may specify mandatory or non-mandatory fields in the format, periodicity and manner of furnishing information apart from the procedures, data structure and standards for ensuring secure capture and transmission of data, evolving and implementing appropriate security, archival and retrieval policies:

Provided that till such time the Information-Administrator specifies the modalities for secure capture and transmission of data, the said information may be furnished through a secure, electronic medium to the Information-Administrator.

(b) The information referred to in rule 3 shall be verified and signed by the authorised person.

[F.No.450/33/2017-Cus IV]

Zubair Riaz

(Zubair Riaz)
Director (Customs)

(i) For Outward remittances:

Remitter Details			Remittee Details			Amount of Remittances in		Mode of Payment (Cash, TT, DD, etc)	Date of Remittance	Reference documents based on which such Remittance is made or sent such as Bill of Entry number along with date, Invoice number along with date or similar documents						
Sr. No.	Purpose Code	Name of Remitter	Address of Remitter	PAN of Remitter	GSTIN No. of Remitter	AADHAAR No. of Remitter	IFSC				Bank Account No.	Name of Remittee	Address of Remittee	SWIFT BIC	Bank Account No.	Foreign Currency

(ii) For Inward remittances:

Remittee Details							Remitter Details				Amount of Remittances in			Mode of Payment (Cash, TT, DD, etc)	Date of Remittance	Reference documents based on which such Remittance is received such as Shipping Bill number along with date or invoice number along with date or similar documents
Sr. No.	Purpose Code	Name of Remittee	Address of Remittee	PAN of Remittee	GSTIN No. of Remittee	AADHAAR No. of Remittee	IFSC	Bank Account No.	Name of Remitter	Address of Remitter	SWIFT BIC	Bank Account No.	Foreign Currency			