

APEDA-TAS-2015-16
October 28, 2015

**Revised Procedure for grant of Transport Assistance against export by air and sea
with effect from 1st November 2015 to 31st March 2017**

Dear Sir,

In continuation to our earlier circular No. APEDA/TAS/2014-15 dated 22nd September, 2014 inviting application from registered exporters under Transport Assistance Scheme. APEDA further invites application from the registered exporters of identified Horticulture Products, Processed Food, Poultry and Dairy products with effect from 1st November 2015 to 31st March 2017.

The exporters are hereby advised to submit the Transport Assistance applications on line with scanned copies of requisite documents as per the enclosed notification. APEDA would receive and process the applications for verifications and disbursements as per the procedures/guidelines prescribed in the notification. It is mandatory for an applicant to file the application electronically only on APEDA website, www.apeda.gov.in. Submission of applications in physical form would not be accepted by APEDA for exports made from 01.11.2015 onwards

Yours faithfully

S.S. Nayyar
General Manager

Copy for circulation:

- 1) Exporter's Associations
- 2) Notice Board, APEDA Head Quarter
- 3) All regional offices
- 4) AGM (PR) for notification in APEX

NOTIFICATION
TRANSPORT ASSISTANCE FOR EXPORT OF HORTICULTURE, PROCESSED FOOD
PRODUCTS, POULTRY AND DAIRY PRODUCTS

Govt. of India vide its Order No. *1/4/2012-EP(Agri IV) dated 23.12.2013*, has approved the Scheme for the grant of Transport Assistance for Export of identified Horticulture, Processed Food, Poultry and dairy products as contained in Point No. 23. The benefit will be available for export made during the period from *01/01/2014 to 31/3/2017*. The revised procedure and terms and conditions for claiming transport assistance for the export made **w.e.f. 01.11.2015** will be as under:-

- 1) Exporters should claim transport assistance on shipment basis. One single application should be made for shipments made during one month i.e. 1st to end of the calendar month. However, in exceptional cases maximum of four applications may be made for one month.
- 2) It is mandatory for an applicant to submit the application in APEDA web site (<http://www.apeda.gov.in>) giving all the information about the shipment. The User ID and Password for entering the application shall be the same as already provided by APEDA for online applications.
- 3) All claims for shipment made within a month should be bunched together along with scanned copies of mandatory documents and submitted electronically as a single application. Submission of applications in physical form would not be accepted by APEDA for exports made from 01/11/2015 onwards.
- 4) The applicant has to apply for eligible products with valid HS code mentioned in the online shipping bill received from Central Board of Excise and Custom (CBEC). The online system would not allow the application to be filed in case the HS code mentioned in EP copy of shipping bill (hard copy) available with the exporter does not match with the HS code mentioned in APEDA website for eligible items (<http://www.apeda.gov.in/HScode>).
- 5) The applications received shall be considered on first come first served basis, based on the date of online submission of application together with the scanned documents subject to availability of funds.

Non-submission of scanned copies of following documents online as per clause 6 and 24 (FOB shipments) shall result in non-acceptance of claim application by APEDA and shall be rejected.

6) Online documents required and related requirements

Online applications should be accompanied with the following documents scanned from the originals:

- a) Bank certified Commercial Invoice
 - b) In case of sea shipment Bill of Lading
 - c) Freight Invoice from shipping company/freight forwarding agent
 - d) Bank Realization Certificate (BRC)/E - BRC
- 7) For availing inland freight assistance in reefer container, factory stuffing report and inland freight invoice is required. If these documents are not submitted online, inland freight assistance shall not be paid.
- 8) Alterations in the documents, if any, should be authenticated by Airlines / Shipping Lines / Customs Authorities / Other Authorities as the case may be. Any correction not authenticated by the issuing authority shall be considered as discrepancy.

- 9) In case of sea shipments, the basic freight and in case of air shipments total freight would be considered for calculation of Transport Assistance.
- 10) The freight invoice must clearly indicate various components like basic freight, BAF,CAF etc. otherwise Transport Assistance will be calculated with a predetermined cut as per **Annexure-I**
- 11) The items exported along with their respective quantities should be individually mentioned on the invoice and the shipping bills along with valid HS Code no. mentioned in APEDA website.
- 12) The Shipping Bill / Bill of Lading / Airway Bill as well as the Invoice must clearly indicate the HS code, number of their packages / cartons along with the net and gross weight of each eligible item separately.

Other Applicable Conditions

- 13) Transport assistance shall be paid only to the exporter effecting shipments and not to any other party i.e. the exporter whose name appears on the documents as the exporting party.

Penalties on Late submission and Rejection

- 14) In case of delay in submission of application beyond the prescribed dates mentioned in **Annexure II**, the following penalties shall be imposed:

Period of Delay	Penalty cut in % of Assistance admissible
a) Applications received after prescribed date but within 30 days from the prescribed date	5%
b) Applications received from 31 to 60 days of the prescribed date.	10%
c) Application received from 61 to 90 days of the prescribed date.	20%
d) Application received after 90 days of the prescribed date shall not be accepted	Total Rejection

15) In case of export oriented units (EOUs), submission of TAS claims has been allowed up to **270** days only as per the Foreign Trade Policy (Para 6.12, chapter - 6) instead of 180 days. *In such cases there would be no relaxation for late submission and penalty as applicable in normal cases shall be imposed.* The conditions of first and second re-submissions for EOU's would be same as provided in the guidelines.

16) In case of any discrepancy advice has been sent, the re-submission of application shall be done at the same office of APEDA where the application was filed:

- A maximum of two re-submissions are permissible.
- First re-submission - 60 days from the date of issue of discrepancy advice.
- Second re-submission - 30 days from the date of issue of second discrepancy advice.
- FIFO method will be followed based on date of receipt of online re-submission details.
- If discrepancies are not rectified within the stipulated time as per b) & c) above then the cases shall be closed automatically by the online software.

For every resubmission due to discrepancies found, an additional penalty of 1% on the amount of Assistance pertaining to that submission, shall be levied over

and above the penalty for delayed submission.

Miscellaneous

- 17) The processing charges and applicable service tax as decided by the Govt. would be applicable. Currently the processing charges are 5% of the total amount paid to exporter by APEDA and service tax is 14% on the processing charges.
- 18) In case of any disputes the matters relating to interpretation of any of these clauses will be referred to Ministry of Commerce, Govt. of India, whose decision shall be final and binding.
- 19) In the event of any false claims being lodged, intending/attempting/succeeding in drawing subsidy without entitlement, APEDA shall refer the case to the Govt. for necessary penal action.
- 20) The transport assistance shall be released only after verification of the documents as contained in this notification and after verification of details and relevant documents as may be required by APEDA.
- 21) APEDA reserves the right to cross check the facts submitted by exporter, directly with customs, airlines, shipping lines, freight forwarders and any other institution / office as it deems fit including calling for the original documents from the exporter.

Applicability for Transport Assistance

- 22) The norms for TA calculation are as follows:

TA Norms for Exports by Air
Least of:
10% of FOB Value
25% of Freight
Specific rate (Rs. per kg)

TA Norms for Exports by Sea	
For eligible products exported in non-reefer containers	For eligible products exported in reefer containers
Least of:	Least of:
10% of FOB value	10% of FOB value
25% of Basic Ocean Freight	33% of Basic Ocean Freight (inclusive of inland freight in reefer containers & basic ocean freight) (see note below)
Specific rate (Rs. per kg)	Specific rate (Rs. per kg)

* Note: Inland freight by Reefer container (from factory to port) will be included in the freight norm used for TA calculations subject to the following conditions:

- (1) The reefer container is factory stuffed (i.e. inland movement from factory to port is by reefer container truck).
- (2) Copies of the excise and customs bonded seal (for inland movement) are included with the TA claim.
- (3) The total quantum of TA does not exceed 50% of the ocean freight.

The specific per kg. rate for transport assistance by air and sea are indicated in the **Annexure-III**. Details of countries of various regions are indicated in **Annexure -IV**.

Transport Assistance shall be payable on the basis of gross weight for both air and sea shipments.

23) Eligible items and permissible destinations for air / sea transport assistance are listed below:

A. By Air

Eligible Products/Item	Destinations	Minimum FOB Value (Rs/Kg.) for eligibility.
------------------------	--------------	---

Floriculture

Fresh Cut Flowers/ Bouquets – see Note (1) below	All Destinations except neighboring countries	100
Live Plants and Bulbs		100
Tissue Culture Plants		2000

Fresh Fruits

Fresh Fruits excluding Mango and Grapes	All Destinations except neighboring countries	30
Grapes	All destinations except neighboring countries, EU and Middle East Countries	35
Mangoes		30

Fresh Vegetables

Fresh Vegetables (including organically grown vegetables and mixed vegetables excluding fresh Mushrooms)	All Destinations except neighboring countries	30
Fresh Mushrooms		35

Poultry Products

Hatching Eggs (including SPF eggs)	All Destinations except neighboring countries	120
------------------------------------	---	-----

Fresh Culinary Herbs

Fresh Culinary Herbs – see Note (2) below	All Destinations except neighboring countries	80
---	---	----

Animal Products

Sheep Casings	All Destinations except neighboring countries	1500
---------------	---	------

Note: (1) Fresh cut flowers/ Bouquet of fresh flowers include all types of flowers including roses, gerbera, chrysanthemum, eryngium, hypericum, fragrant indigenous flowers (champa, chameli, mogra etc.), summer flowers, gossypium, lizianthus, carnations, marigold, tuberosa, heliconias, anthuriums, lilies, cut foilages, potted plants, decorative floral items/bouquets etc.

(2) Only for culinary herbs exported in fresh form and under APEDA's list of Scheduled products.

By Sea

Eligible Products/Item	Destinations	Minimum FOB
------------------------	--------------	-------------

		Value (Rs/Kg.) for eligibility
--	--	---

Fresh/ Chilled Fruits

Fresh Fruits excluding Mango and Grapes	All Destinations except neighboring countries.	30
Grapes	All Destinations except neighboring countries, EU and middle east countries	35
Mangoes		30

Fresh/ Chilled Vegetables

Fresh/ Chilled Vegetables (including organically grown vegetables and mixed vegetables)	All Destinations except neighboring countries.	30
---	--	----

Processed Vegetables

(1) Preserved Vegetables (Acetic Acid/ Vinegar/ Brine) (including Gherkins prepared and preserved, Onions in Acetic Acid and Potato Flakes/ Powder but excluding Pulses)	All Destinations except neighboring countries.	35
(2) Dehydrated Onion & Garlic (Flakes/Powder)		70
(3) Pickles/ Chutneys (Fruits or Vegetables or mixture of Fruits and Vegetables)		60
(4) Mushrooms Prepared/ Preserved		50
(5) All processed Vegetables in Frozen/ IQF form		60

Processed Fruits

(1) All Processed Fruit Preparations (Excluding squashes, juices and pulps)	All Destinations except neighboring countries.	50
(2) Fruit Squash		60
(3) Fruit Juices		60
(4) Fruit Pulps		60

Processed Food

Ready to Eat/ Cook Curries/ Meals and Snack Foods in Consumer Packs	All Destinations except neighboring countries.	80
---	--	----

Poultry Products

Table Eggs	All Destinations except neighboring countries.	50
Eggs not in Shell Dried/Cooked)/ Whole Egg Powder		200
Egg Yolk Dried/ Egg Yolk Powder		200
Frozen Poultry Meat and Processed Poultry Products		75

Dairy Products

Milk powder (Whole & Skimmed)	All Destinations except neighboring countries	120
Cheese (in all forms) including in reefer Containers		150
UHT milk		40
Ice-creams (including frozen desserts)		70

Floriculture

Fresh Cut Flowers – see Note (1) below	All Destinations except neighboring countries	100
Dried Flower		75

Medicinal Plants

Medicinal Plants - see Note (2) below	All Destinations except neighboring countries	80
---------------------------------------	---	----

Note: (1) Fresh cut flowers/ Bouquet of fresh flowers include all types of flowers including roses, gerbera, chrysanthemum, eryngium, hypericum, fragrant indigenous flowers (champa, chamei, mogra etc.), summer flowers, gossipium, lizianthus, carnations, marigold, tuberose, heliconias, anthuriums, lies, cut foliage, potted plants, decorative items/ exotic flowers, etc.
(2) Only for Medicinal Plants falling under APEDA’s list of Scheduled products.

- 24) If the export has been done on FOB basis with the transport cost paid on delivery by the importer, then the cost paid for transport shall be considered for transport assistance calculations on submission of scanned copies of following documents:
- a. Bank certified commercial invoice
 - b. In case of sea shipment bill of lading
 - c. Freight invoice raised on the importer by the airlines /shipping company / their agent based in the importing country mentioning the number of airway bill /bill of lading for the freight paid on the said export consignment duly attested/certified by the importer with seal. The freight invoice shall give break-up of basic ocean freight, BAF, CAF etc. In case the applicant fails to provide separate details, a pre-determined cut as mentioned in **Annexure-I** will be applied towards BAF, CAF etc.
 - d. Bank Realization Certificate (BRC)/ E - BRC

Applicability for Sea Transport Assistance

- 25) Eligible items and permissible destinations for sea transport assistance are listed in Point No. 23.
- 26) The freight charges for surface transportation in the destination country for the items eligible for transport assistance under this scheme will not be eligible for transport assistance. However, inland freight assistance within India in case of transportation by reefer container would be provided upon submission of factory stuffing report and inland freight invoice. If these documents are not enclosed, inland freight assistance shall not be paid.

Miscellaneous

- 27) APEDA will have right to recover from export or beneficiary any payment made in excess of the eligible claim of the exporter or beneficiary.

REGION WISE % BASIC OCEAN FREIGHT

SR NO	REGION	% BASIC OCEAN FREIGHT
1	AFRICA	70.00
2	AUSTRALIA	70.00
3	EUROPE	61.00
4	MIDDLE EAST ASIA	73.00
5	NORTH AMERICA	74.00
6	NORTH ASIA	63.00
7	SOUTH AMERICA	78.00
8	SOUTH ASIA	71.00

PRESCRIBED DATES FOR SUBMISSION OF CLAIMS	
MONTH	LAST DATE OF SUBMISSION OF CLAIMS
1st to 30th November2015	28th May 2016
1st to 31st December2015	28th June 2016
1st to 31st january2016	29th July 2016
1st to 28th February2016	26th August 2016
1st to 31st March2016	27th September 2016
1st to 30th April2016	27th October 2016
1st to 31st May2016	27th November 2016
1st to 30th June2016	27th December 2016
1st to 31st July2016	27th January 2017
1st to 31st August2016	27th February 2017
1st to 30th September2016	29th March 2017
1st to 31st October2016	29th April 2017
1st to 30th November2016	29th May 2017
1st to 31st December2016	29th June 2017
1st to 31st january2017	30th July 2017
1st to 29th February2017	27th August 2017
1st to 31st March2017	27th September 2017

A. Specific TA Rates for Exports of Eligible Items by Air

Destination	Specific TA Rate (Rs. Per kg)	
	For all eligible products/items except Fresh Cut Flowers	Fresh Cut Flowers
Europe	17	30
Africa	15	30
Middle East	7	10
CIS Countries	7	12
South East Asia	7	12
Far East & North Asia (including China Japan)	18	30
North America (USA, Canada & Mexico)	25	45
Central America & Caribbean	25	45
South America	25	45
Australia & New Zealand	18	34

B. Specific TA Rates for Exports of Eligible terms by Sea

Destination	TA Rate (Rs. Per kg)	
	Reefer Container	Non-Reefer Container
Europe	6.0	1.5
Africa	6.0	1.5
Middle East	3.0	1.0
CIS Countries	6.0	1.25
South East Asia	3.0	1.0
Far East & North Asia (including China Japan)	6.0	1.25
North America (USA, Canada & Mexico)	8.0	2.5
Central America & Caribbean	8.0	2.5
South America	8.0	2.5
Australia & New Zealand	6.0	1.25

Note: Individual countries for each destination are mentioned at Annexure – IV

Annexure IV

Destinations as per APEDA circular and individual countries belonging to them

Region	Countries
Europe	Albania, Andorre, Austria, Belgium, Bosnia-Herzegovina, Bulgaria, Croatia, Cyprus Czech Republic, Denmark, Estonia, Finland, France, Greece, Germany, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Macedonia, Malta, Monaco, Netherlands, Norway, Poland, Portugal, Romania, Serbia & Montenegro, Slovak Rep, Slovenia, Spain, Sweden, Switzerland, Ukraine, United Kingdom, Vatican City
Africa	Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Central African Rep, Chad, Comoros, Congo D. Rep, Congo P Rep, Djibouti, Egypt, Eritrea, Ethiopia, Equatorial Guinea, Gabon, Gambia, Ghana, Guinea, Guinea Bissau, Ivory Coast, Kenya, Lesotho, Liberia, Libya, Madagascar, Mali, Malawi, Morocco, Mauritius, Mauritania, Mozambique, Namibia, Niger, Nigeria, Rwanda, Senegal, Sudan, Tunisia, Sierra Leone, Seychelles, Somalia, South Africa, Swaziland, Tanzania Rep, Togo, Tunisia, Uganda, Zambia, Zimbabwe
West Africa	Angola, Benin, Burkina Faso, Cameroon, Cape Verde (republic), Cote d'Ivoire, Equatorial Guinea, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone, Togo
Middle East	Afghanistan, Bahrain, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Mongolia, Oman, Qatar, Saudi Arabia, Syria, Turkey, U.A.E., Yemen
CIS Countries	Armenia, Azerbaijan, Belarus, Georgia, Moldova, Russia, Ukraine, Uzbekistan, Turkmenistan, Tajikistan, Kyrgyzstan, Kazakhstan
South East Asia	Brunei Darussalam, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, Vietnam
Far East and North Asia (including China and Japan)	China P Rp, Hong Kong, Japan, Korea Dp Rp, Korea Rp, Taiwan
North America	Canada, USA, Mexico
Central America & Caribbean	Belize, Costa Rica, Cuba, Guatemala, Honduras, Panama, West Indies, El Salvador
South America	Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, French Guana, Guana, Paraguay, Uruguay, Peru, Suriname, Venezuela
Australia and New Zealand	Australia, New Zealand, Papua & New Guinea, Fiji
Neighboring Countries	Bangladesh, Bhutan, Maldives, Nepal, Pakistan, Srilanka, Myanmar