



**OFFICE OF THE COMMISSIONER OF CUSTOMS, (IMPORT-I)
CUSTOMS ZONE-I, NEW CUSTOM HOUSE, BALLARD MUMBAI- 001**

F. No. S/26-Misc-32/2018-19 Part-I

Date: 26 .04 .2018

Standing Order No: 35/2018

Sub:- Standard Unit Quantity (UQC):-reg

Attention of all Officers and staff working in Mumbai Customs, Zone-I is invited to **CBEC Circular No. 26/2013 dated 19.07.2013** regarding compliance of Standard UQC. It is reiterated that the instructions contained in the said circular dated 19.07.2013 should be strictly complied with.

2. In this regard, it may be seen that the Customs Tariff Act, 1975 prescribes only single Unit Quantity Code (UQC) against each Tariff Item, and it is mandatory that the same is properly declared by importers/exporters/Customs Brokers in the Bills of Entry. All officers and staff should ensure that only the correct and prescribed Standard UQC as per the Customs Tariff Act, 1975 is mentioned in Bills of Entry.

3. It should also be ensured that the description contained in Bill of Entry is comprehensive and indicates all relevant parameters like make, model, grade, quality, specifications, brand name etc., so as to significantly improve EDI data quality and combat the menace of mis-declaration of description and under valuation.

4. However, it is seen that certain difficulties are being faced both by the Trade as well as Officers during implementation of UQC norms in cases where the statutory UQC is at complete variance with established standard trade practices and is difficult to implement.

5. **The following instructions are issued in order to ameliorate genuine difficulties.**

- I. In respect of non-RMS facilitated bills of entry, the Group AC/DCs are empowered to waive the prescribed UQC, wherever there is non-compatibility such as at Para (4) above and waiver needs to be given.
- II. In case of RMS facilitated Bills of Entry, wherever the prescribed UQC needs to be waived for reasons as above, the concerned ACs/DCs (Import Docks) are empowered to do so such as para (4) above.

While waving off the UQC condition, ACs/DCs (Groups) or ACs/DCs (Import Docks), as applicable, shall ensure that quantifying goods in unit other than UQC prescribed in Customs Tariff shall not promote under-valuation of goods and is in accordance with Trade practices.

- III. In case of RMS facilitated Bills of Entry, where waiver is not being given and the UQC has to be changed, the Docks officers shall have no option but to send back such Bills of Entry to the assessment group. In these cases, the Trade/Customs Brokers are required to correctly declare the UQC at the first instance itself, along with the complete description of the goods including make, model, grade, brand name etc so that such instances may not occur and clearances may not be delayed.
6. Wherever there is non-compatibility such as at Para(4) above and waiver needs to be given. Such cases should be compiled every month by the concerned ACs/DCs and reported to the Joint Commissioner/Addl. Commissioner every fortnight and monthly to Commissioner.
7. All Groups & Import Docks ACs/DCs shall identify the commodities where the statutory UQC is at variance with the established standard trade practice and prepare a Group wise eight digit level list of such non-compliance UQC items and report to Commissioner through Joint Commissioner/Addl. Commissioner every month.
8. Further, in order to ensure smooth implementation of the CBEC circular dated 19.07.2013 all officers shall sensitize the Trade & Customs Brokers to correctly declare the prescribed UQC at the first instance itself along with the complete description of the goods including make, model, grade, brand name etc, so that the clearances may not be delayed.

Sd/-

(PRACHI SAROOP)

COMMISSIONER OF CUSTOMS, IMP-I, NCH

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-I.
2. All the Commissioner of Customs, Mumbai Zone-I.
3. All Addl. /Joint Commissioner of Customs, Mumbai Zone-I.
4. All Deputy/Asst. Commissioner of Customs Mumbai Zone-I.
5. The DC/EDI for uploading on the NCH Website.
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