Circular No. 26 /2013 -Customs

F. No. 450/180/2009- Cus. IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)
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227- B, North Block, New Delhi
Dated 19.07.2013

To,

All Chief Commissioners of Customs/Customs (Preventive)
All Chief Commissioners of Customs and Central Excise
All Commissioners of Customs / Customs (Preventive)
All Commissioners of Central Excise and Customs
All Directors General under CBEC.

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Sir / Madam,

Subject: Standard Unit Quantity Code (UQC) - regarding.

The issue of poor quality of trade data has been engaging the attention of the Government. Further, an analysis of National Import Data Base (NIDB) reveals that there are at times variations between the lowest and highest unit values of the same item, which might escape detection on account of the use of different unit codes.

2. The matter has been carefully examined with the objective of improving data quality both from the view point of generating error free trade statistics as well as providing usable contemporary reference values to the assessing officers. The Board notes that Standard Unit Quantity Codes (UQC) indicated in the Customs Tariff Act, 1975 are not being uniformly declared by importers and exporters for the same items across different Customs locations. This impacts data quality and makes comparisons and aggregations difficult. The use of non-uniform UQCs for the same item also vitiates the quality of the NIDB data and reduces its utility to the assessing officers, who are unable to ascertain the contemporaneous values or assessment practice of a given item in different Customs locations. Therefore, the solution lies in improving the quality of data by using standard UQCs.

3. In this regard, it is seen that the Customs Tariff Act, 1975 prescribes only a single Unit Quantity Code (UQC) against each Tariff Item, and it is the requirement of the law that the same is properly declared by importers/exporters/Customs Brokers in the Bills of Entry/Shipping Bills. It is the view that the correct declaration of the UQC, as indicated in the

Customs Tariff Act, 1975 would resolve the aforementioned difficulties. Accordingly, it is directed by the Board that Customs field formations should ensure that only the correct and prescribed Standard UQC as per the Customs Tariff Act, 1975 is mentioned in Bills of Entry/ Shipping Bills.

4. Board desires the Chief Commissioners of Customs to ensure that instructions as aforementioned are complied with scrupulously. There should, however, be an endeavour that the exercise does not result in delays in clearance of cargo. The Directorate of Valuation shall monitor the correct use of UQCs and DG (System) shall modify the software applications suitably to give effect to mandatory compliance of correct UQC.

5. Difficulty faced, if any, in implementation of aforementioned instructions may be brought to the notice of the Board.

Yours faithfully

(R.P.Singh)
Director (Customs)

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