Circular No. 56/2016-Customs

F. No. 450/221/2014-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Room No. 227B, North Block,
New Delhi, dated the 24th November, 2016

To,

Principal Director General/Director General, Directorate of Revenue Intelligence
All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Excise
All Principal Commissioners/Commissioners of Customs/ Customs (Preventive)
All Principal Commissioners/Commissioners of Customs & Central Excise

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Sir/Madam,

Subject:- Abolition of Mate receipt-regarding

Ministry of Shipping had constituted a Committee under the Chairmanship of Director General of Shipping to recommend simplification and automation of customs procedures touching on various aspects like Coastal Shipping, transshipment & Port clearances etc.

2. The Committee has given its recommendations on various issues related to clearance of cargo coming through Sea like IGM amendment, rotation number, Mate's receipt etc.

3. One of the recommendations of the said Committee is to abolish Mate's receipt. Issuance of Mate receipt would serve as a documentary evidence of cargo loaded on the vessel and also date of sailing. It is issued by Captain or mate of the vessel and endorsed along with the Shipping Bill by the Customs Officer in the Docks. This document is also insisted by the Shipping Companies for issuance Bill of Lading.

4. The recommendation has been examined by the Board. It is observed that the Mate's receipt used to serve multifarious purposes mainly to ensure that the export container is loaded on the vessel. It also provides the date of sailing. However, since the advent of automation of Customs procedures, message exchange system, the manual issuance of mate receipt in the case of containerized cargo has become redundant. Moreover, disbursal of drawback is done only after the EGM has been filed at the gateway port. In view of the changed business workflow, need for issuance of Mate's receipt is no more there. Board has therefore, decided that customs Houses should no more insist for issuance of Mate's receipt in the case of containerised cargo. However, in respect of non-containerised export cargo like bulk cargo etc., the practice of issuing Mate's receipt would continue.

5. The difficulties, if any, faced in the implementation of this Circular may be brought to the notice of the Board.

6. The above guidelines may be brought to the notice of the Trade immediately through appropriate Public Notice/Trade Notice.

Yours faithfully

(Zubair Riaz)
Director (Customs)

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