



Circular No: AIL/PNV/IMP/11-12/0054

To,

Unit Holders, Clients of Unit Holders and CHA's

Subject: For Clients of Unit Holders

Dear Sir/ Madam

You would be aware that two kinds of entities are allowed by Law to operate in Free Trade & Warehousing Zones (FTWZ):

1. Unit Holders
2. Clients of Unit Holders

Client of a Unit holder in the FTWZ are allowed to leverage all benefits possible through the FTWZ for your Export, Import & Re-Export activities. This circular is however intended to clarify the below procedures, as per Govt. of India prevailing regulations, in the case of Import activities (FTWZ to DTA) by the Clients of Unit Holders:

1. In the case of **Stock transfer** of goods to the DTA by the Client of the Unit holder in the FTWZ to its Indian entity – the Invoice used for the entry of product into the FTWZ will be applicable for the outbound clearance of such cargo to the DTA.
2. In the case of **Sale of goods** to the DTA by the Client of the Unit Holder in the FTWZ to a company in DTA – the Sales Invoice will be applicable.

This circular is to ensure that our customers are aware of and remain in compliance with Government of India's regulations.

As ever, continuing to serve your interests and those of our nation.

Arshiya International Limited
Issued by Office of Regulatory Affairs