Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan, New Delhi

Trade Notice No. 32/2026-27
Dated: 26th October, 2026

Subject: Amendments and Clarifications to the Guidelines for Support for Alternative Trade Instruments under Export Promotion Mission (EPM) – Niryat Protsahan – reg.

In continuation of Trade Notice No. 25/2025-26 dated 20th February, 2026, vide which the Support for Alternative Trade Instruments intervention under EPM – Niryat Protsahan was notified, the following amendment is made and clarifications are issued with respect to the Operational and Procedural Guidelines (Annexure-II) and the Application Procedure (Annexure-IV) of the said Trade Notice:

a. **Discontinuation of UIN:** The requirement of submitting a declaration of intent and obtaining a Unique Identification Number (UIN) prior to availing the factoring facility is discontinued. Exporters shall henceforth be identified through their Importer Exporter Code (IEC) at all stages of application, claim, and disbursal.

b. **Eligible factoring modalities and data filing triggers:** The export factoring modalities and the corresponding data filing triggers are specified at Annexure-I to this Trade Notice.

c. **Claim and disbursal procedure:** The step-wise procedure for data upload by the Factor and claim filing by the exporter is elaborated at Annexure-I to this Trade Notice.

d. **Eligibility – Date of export as the relevant event:** For the purposes of para 4(i) of Annexure-II to Trade Notice No. 25/2025-26, the relevant event for determining eligibility shall be the date of export as evidenced by the date of filing of the EGM containing the said shipping bill. All eligible claims in respect of export factoring transactions on or after February 20, 2026 may be filed from the date of operationalization of the portal for this intervention.

e. **Concurrent availability with Interest Subvention**: For the avoidance of doubt, an eligible MSME exporter availing Interest Subvention for Pre- and Post-Shipment Export Credit (Trade Notice No. 20/2025-26 dated January 02, 2026) may concurrently avail support under this intervention, and vice versa, subject to the conditions specified at Annexure-I to this Trade Notice.

2. The amendment at item (a) and the clarifications at items (b) to (e) above are detailed in **Annexure-I** to this Trade Notice. All other operational and procedural guidelines of Trade Notice No. 25/2025-26 shall remain unchanged.

3. This is issued with the approval of the Competent Authority.

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(Md. Moin Afaque)
Joint DGFT

(Issued from F. No. 01/02/34/AM-26/EPM)

Annexure – I to the Trade Notice

AMENDMENTS AND CLARIFICATIONS TO TRADE NOTICE NO. 25/2025-26 DATED 20.02.2026

I. Amendment — Discontinuation of UIN

(Deletion in Annexure-IV, paras (a) to (e) and the Intent to Claim Form)

Paras (a) to (e) of Annexure-IV and the Intent to Claim Form shall stand deleted. No declaration of intent or UIN shall be required for availing support under this intervention. The exporter shall be identified by its IEC at all stages. UINs already generated shall cease to have effect.

II. Clarification — Eligible Factoring Modalities and Data Filing Triggers

(Clarification on Annexure-II, para 2 and para 6)

Support under this intervention shall be available in respect of the following export factoring modalities. The Factor shall upload data to the DGFT portal in accordance with the filing trigger applicable to each modality:

Modality	Description and Filing Trigger
M1 – Advance Factoring	Advance paid upfront; interest deducted at disbursement or accrued over the advance period. Factor files one record per tranche after buyer payment.
M2 – Revolving	Advance on revolving basis; interest on average outstanding balance

Factoring Facility	per billing period. Factor files one record per billing period after that period closes. Actual Buyer Payment Date furnished at invoice closure; subvention computed only after this date is provided.
M3 – Advance Factoring with Bullet Interest	Advance paid upfront; interest deferred and charged in full at buyer settlement. Factor files one record per tranche after buyer payment.

III. Clarification — Claim and Disbursal Procedure

(Elaboration of Annexure-II, para 3(c) and para 6(b), and Annexure-IV, para (f))

For the avoidance of doubt, paras 3(c) and 6(b) of Annexure-II and para (f) of Annexure-IV of Trade Notice No. 25/2025-26 shall be read as under:

Para 3(c): *Upon approval of the exporter's claim by the Competent Authority, the sanctioned subvention amount shall be credited to the bank account linked to the exporter's IEC.*

Para 6(b): *Factors shall register on the DGFT portal (dgft.gov.in) prior to uploading transaction data. Following registration, the Factor shall navigate to **My Dashboard** → **Factoring Application Room** → **Start Fresh Application** to upload export factoring transaction data. A prescribed data template, specifying all required data points at the transaction level, is provided therein.*

The data so uploaded shall constitute IEC-wise subvention claims filed by the Factor on behalf of the exporter and shall serve as the basis for validation and reimbursement claims filed by the exporter under this intervention. Each record uploaded by the Factor shall be tagged to the application of the exporter concerned.

Para (f) of Annexure-IV: *The exporter shall log in to the DGFT portal (dgft.gov.in) and navigate to **Services** → **Export Promotion Mission** → **Support for Alternative Trade Instruments** → **Apply for Claim of Support**. Transaction records uploaded by the Factor against the exporter's IEC shall be visible therein. The exporter shall review each such record and shall disable or delete any transaction record in respect of which a claim for support is not eligible or is not intended to be preferred. The exporter shall thereupon confirm the eligible records and file the claim online with digital authentication and the requisite declaration.*

The Factor shall upload transaction-level data to the DGFT portal within one month of the relevant filing trigger. The exporter shall file consolidated claims on a monthly basis, and not later than two months from the date of upload of the relevant transaction data by the Factor.

For transactions predating the date of this Trade Notice, the timelines specified above shall be reckoned from the date of this Trade Notice rather than from the actual date of the filing trigger or upload, as the case may be.

IV. Clarification — Eligibility: Date of export as the relevant event

(Clarification on Annexure-II, para 4(i))

Para 4(i) of Annexure-II to Trade Notice No. 25/2025-26 provides that support shall be admissible only in respect of exports made on or after February 20, 2026. For the avoidance of doubt, it is clarified that the relevant event for this purpose shall be the date of the underlying export, as evidenced by the date of filing of the Export General Manifest(EGM) specifying the said shipping bill.

All eligible claims in respect of export factoring transactions on or after February 20, 2026 may be filed with effect from the date of operationalization. The time limitation for filing claims specified in Part III above shall apply prospectively from that date and shall not bar claims in respect of transactions occurring between February 20, 2026 and the date of portal operationalization.

V. Clarification — Concurrent Availability with Interest Subvention

(Clarification read with Trade Notice No. 20/2025-26 dated 02.01.2026)

For the avoidance of doubt, an eligible MSME exporter availing Interest Subvention for Pre- and Post-Shipment Export Credit under Trade Notice No. 20/2025-26 dated January 02, 2026 may concurrently avail support under this intervention, and vice versa, subject to the following:

(i) An invoice or export receivable financed through export factoring and claimed under this support shall not be the subject of a post-shipment export credit claim under the Interest Subvention intervention, and vice versa. The interest cost shall not be claimed under both interventions.

(ii) The annual ceilings shall apply separately and independently to each intervention.

(iii) Any duplicate or excess claim shall render the exporter liable to full recovery of the amount together with interest, and to penal action under the applicable provisions of the Foreign Trade (Development and Regulation) Act, 1992.

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