Directorate General of Foreign Trade

Ministry of Commerce and Industry

Government of India

Self-certification of e-BRC
on DGFT e-platform

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1. Introduction

Electronic - Bank Realization Certificate (e-BRC) is an important document that establishes the details of inward forex remittance to avail various benefits under the Foreign Trade Policy and other tax exemptions and refunds under the GST provisions. It acts as a confirmation payment realized against exports made.

Owing to the importance of e-BRC and with an aim to make this process efficient and reduce compliance costs and burden for the exporters, the Directorate General of Foreign Trade has taken the initiative to allow generation of e-BRCs by exporters on a self-certification basis by visiting the DGFT website (www.dgft.gov.in).

2. Advantages of revamped e-BRC process

- To Exporters will be able to generate the e-BRCs based on self declaration by providing only meta data of the shipping bills, Softex, or Invoices. No hardcopies will be needed.

- Exporters do not have to pay e-BRC charges to the banks or visit them in person.

- Digital exchange of e-BRC generated with other regulatory agencies such as RBI, CBDT, GSTN, STPI, SEZs etc. for utilisation and post issue verification/audit is envisioned. Exporters do not have to submit hard copies of export related documents to the RBI, STPI/ SEZs units, or to the banks.

- Unburdening of banks from routine issuance of eBRCs.

- Banks to move towards post issuance audit based verification mechanism via self-devised Risk Management System.

3. Terminology

Purpose codes

Purpose codes are primarily used for tracking and regulating various types of international payments, ensuring that they adhere to the country's foreign exchange regulations. These codes help classify the nature of the transaction, whether it involves the export of goods, services, investment income, or capital transfers. The Reserve Bank of India (RBI) often assigns and updates these codes to standardize and monitor cross-border financial activities.

IRM

Inward Remittance Message (IRM) is a bank-generated notification that confirms the receipt of funds from foreign sources, providing details about the sender, amount, purpose, and ensuring compliance in international financial transactions.

ORM

Outward Remittance Message (ORM) is a communication generated by banks for outward remittances, such as import payments or export-related refund/discounting payments. It contains basic details of the outward remittance.

4. General guidelines for generating eBRC:

A. Multiple IRM's can be added.
B. IRM of same currency can only be clubbed.
C. User cannot generate eBRC for P0101 and P0108 (Purpose Code not in P0101 and P0108)

D. To generate the eBRC for purpose code P0103 for stand-alone or with clubbed, shipping bill date/Invoice should be greater than or equal to the remittance date. No ebrc generation to be allowed before the shipping bill/invoice date even for advance payment.

E. P0103 can be used standalone to generate eBRC.
    P0103 can be clubbed with P0807 in case of Services > IT.
    P0103 can be clubbed with any of the 01 Product Groups except P0101 and P0108. (Purpose code list at the end of the help manual)
    P0103 can be clubbed with P1505 to generate eBRC.
F. No two purpose codes will be allowed to be clubbed to generate the single eBRC Except P0103 (Advance payment) which can be clubbed with any other purpose codes for inward remittance.

G. For Services > IT, only these three purpose codes are applicable - P0802, P0803, P0807 and P0103.
H. One Shipping bill can be utilised for two or more eBRC of different banks.

I. IRM of the same bank name and Bank account number can only be clubbed.

In the case of Service Exports, Exporters will be able to view and attach invoices that have SAC codes matching the description of the same services only.

5. View and Bulk Download IRM / ORM

To View IRM/ORM uploaded by Bank, **exporter** will go to below mentioned path in DGFT website:

1. Visit the DGFT website **https://www.dgft.gov.in/CP** and login into the portal using valid credentials.

2. Post logins go to the **Services**> Select**eBRC**> Click on **IRM/ORMrepository**. Exporter will be redirected to View IRM/ORM screen.
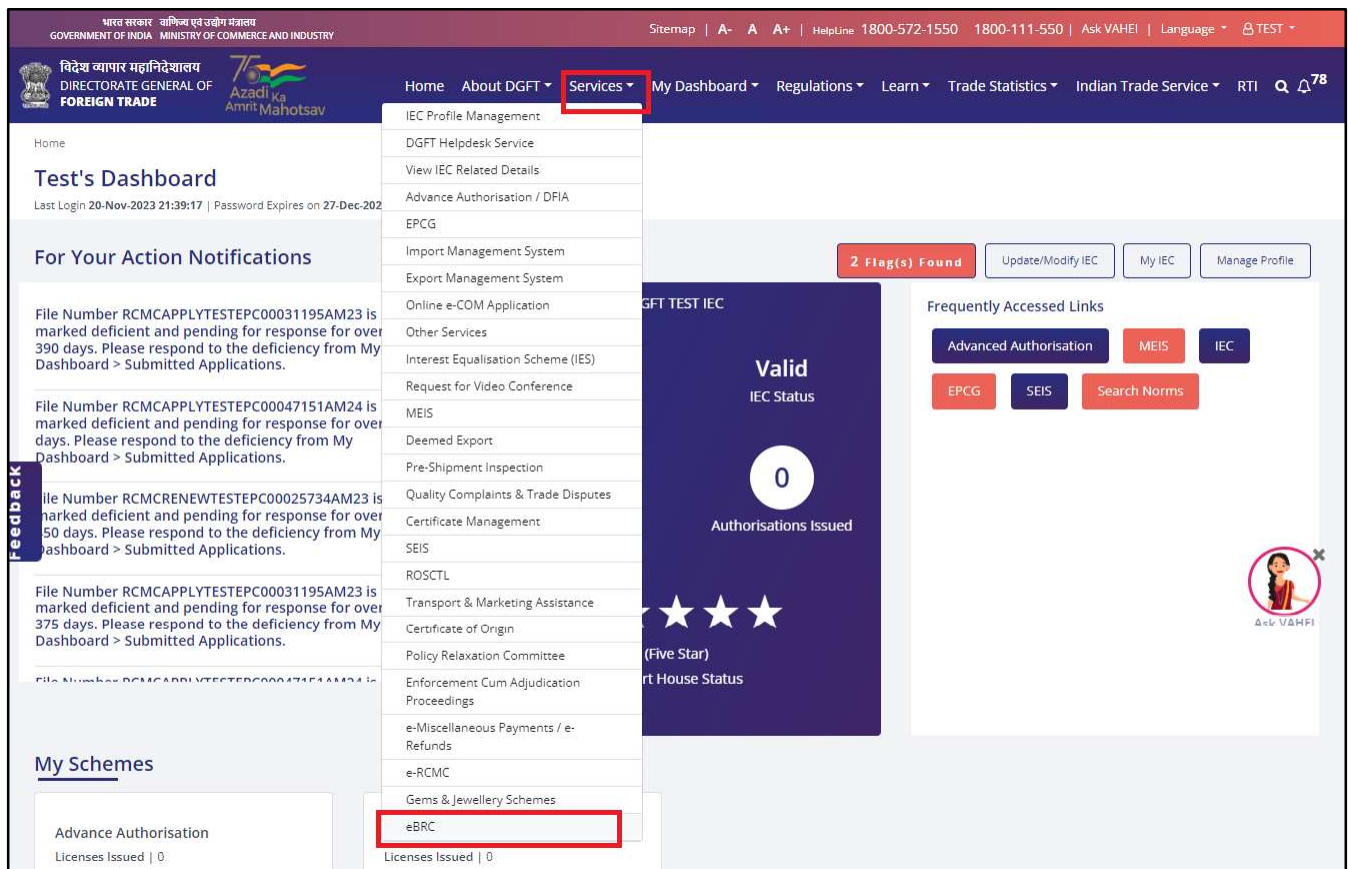
Home / Services / eBRC

Electronic Bank Realisation Certificate (eBRC)

Reference Para 1.07 of the Foreign Trade Policy, it is a commitment of this directorate to facilitate exports and imports, with a focus on efficient, transparent, and accountable delivery systems. To further improve trade facilitation for exporters, this directorate has implemented an enhanced electronic Bank Realisation Certificate (eBRC) system. This more streamlined process is based on electronic Inward Remittance Messages (IRMs) to be transmitted directly by banks to DGFT. Based on the IRMs received, the exporters shall self-certify their eBRCs.

Exporter community is requested to refer to Trade Notice 33 / 2023-24 dated 10th November 2023.

Services provided under the new eBRC system shall include the following.

1. **IRM / ORM Repository –** Search and view the inward and outward remittances uploaded by banks against your PAN. Outward remittances are auto linked to the reference inward remittances.
2. **Generate eBRC –** Self-Certify and generate eBRC against one / multiple inward remittances from bank as per the self-certification criteria.
3. **View / Cancel eBRC –** Search and view the eBRC from Bills Repository. You can also cancel any unutilized self-certified eBRC from here.
4. **View IRM Utilization Report –** Request and download the utilization report for inward remittances and their linkage to corresponding shipping bill/ invoices and eBRC.

Refer Help Manual Here

Services under eBRC

IRM / ORM Repository

Search and View the Inward and Outward Remittances Uploaded by Banks here

Explore

Generate e-BRC

Self-Certify and Generate eBRC using the Inward Remittances from banks

Explore

View / Cancel eBRC

Search and View the eBRC here. You can also cancel any unutilized self-certified eBRC from here.

Explore

View IRM Utilization Report

Request and Download the Utilization Report for IRM / Shipping Bill / Invoice / eBRC.

Explore

Help Manual for Exporters

Refer to the Help documents for the module here.

Explore

Reference Data

eBRC Generation Rules

Refer to the self certification eBRC Generation Rules here

Explore

Purpose Code to SAC Mapping

Refer to the purpose code to SAC Mapping here.

Explore

Banks Onboarding / Cut-Off Dates

Refer to the individual Bank's cut off dates

Explore

Inward / Outward Remittance Payment

Search For :

◉ Inward Remittance   ○ Outward Remittance

IEC

1234567890

Bank Name

Bank Name

IRM Number

Remittance Date

From Date   To Date

IRM Status

Search   Reset

IRM/ORM Bulk Download

Important Note:

1. Outward Remittance will be auto attached to Inward Remittance based on the reference number provided by bank. In case of bulk search for greater period, please use the Bulk Download Functionality.

3. In view screen both search options are available, For Inward Remittance or for Outward Remittance. Exporter can select either one among them. IEC number will auto populate.

4. Exporters need to enter IRM number, bank name, or any of the filter options provided and click on search.

5. List will populate on the screen with complete details related to IRM/ ORM number.

6. For **Bulk Download of IRMs/ORMs** available against particular IEC, parameters as above can be selected and the button in bottom right-side corner labelled "Request Bulk Download IRM/ORM maybe clicked for download of file.

6. Generate e-BRC from IRM

1) User will register on the DGFT website as Importer / Exporter. If they are not already registered. Instructions for new registrations can be found here - https://content.dgft.gov.in/Website/DGFT-Website_User_Registration.pdf

2) User will link their existing IEC (Instructions: https://content.dgft.gov.in/Website/DGFT-Website-Link_your_IEC.pdf) or apply for new IEC.

3) Once the user is available with IEC on DGFT Website, user will proceed with navigating to **Services>eBRC> Generate e-BRC.**

4) The following landing page will be displayed.
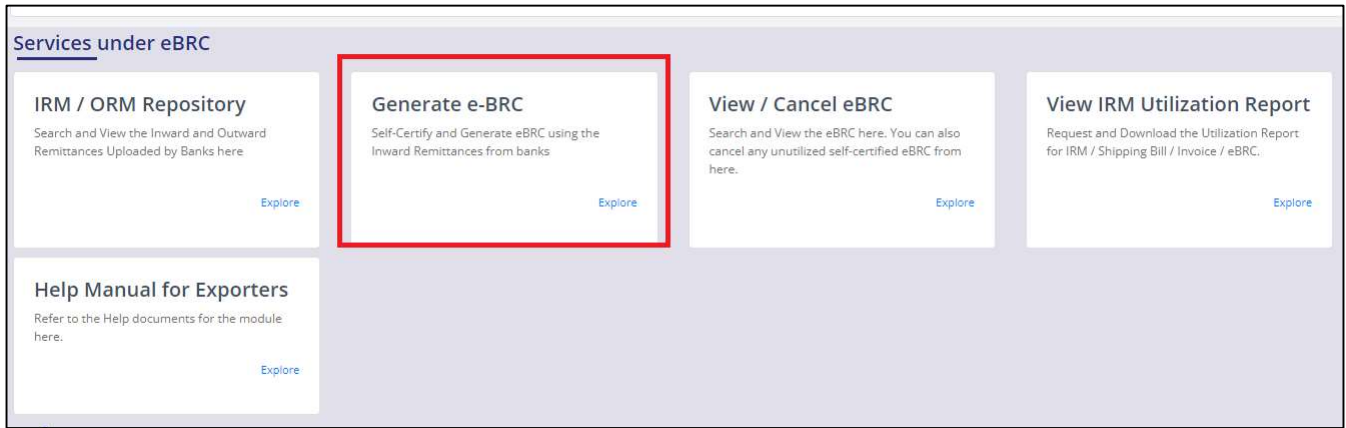
5) The e-BRC landing page will only be available after a user completes login on DGFT website.

6) On click of the **Generate e-BRC** tile, the user will be navigated to the common draft list screen for the e-BRC form (post login).
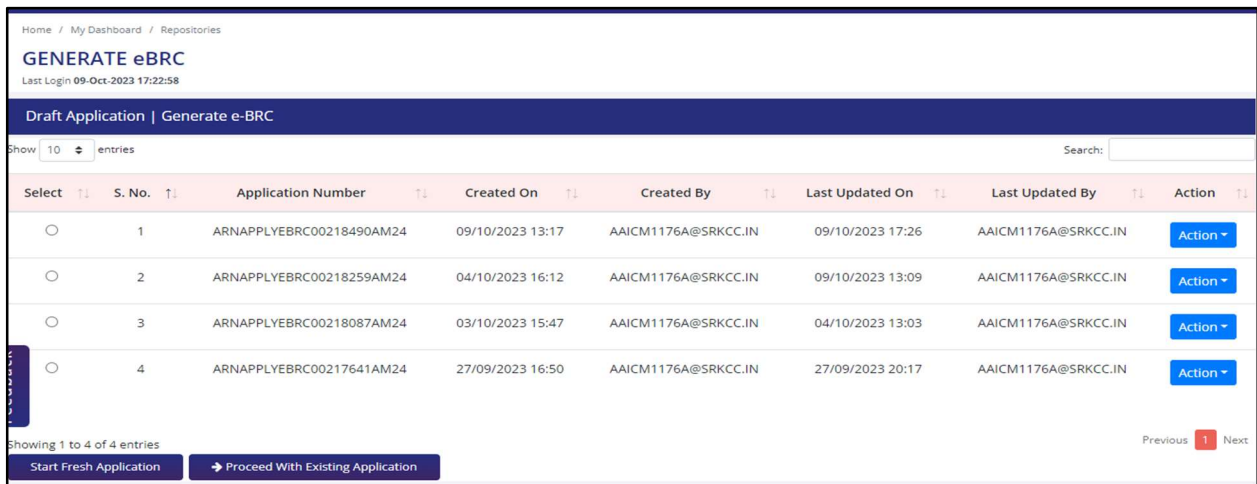
7) Exporter can select type of e-BRC as **For physical export of Goods / For Deemed exports of Goods** or **For export of Services** (Under services exporter will select the type of category as **IT** or **NON-IT**).

The exporter will enter the **IRM number** in the form &**Amount for eBRC (E)** only and the rest of data will auto be populated. The following fields will be auto populated-

A. Bank Name
B. Purpose code
C. IRM currency
D. Remittance amount (A)
E. Attached to the other eBRC (B)
F. ORM attached (C)
G. IRM amount available to Generate fresh eBRC (D)
H. Balance IRM amount

Note: Balance IRM amount will be calculated F = A – B – C – E and IRM amount available to Generate fresh eBRC will be calculated D = A – B – C.

8) Rules for clubbing of IRM-

    J. Multiple IRM's can be added.

    K. IRM of same currency can only be clubbed.

    L. User cannot generate eBRC for P0101 and P0108 (Purpose Code not in P0101 and P0108)

    M. To generate the eBRC for purpose code P0103 for stand-alone or with clubbed, shipping bill date/Invoice should be greater than or equal to the remittance date. No ebrc generation to be allowed before the shipping bill/invoice date even for advance payment.

    N. P0103 can be used standalone to generate eBRC.
P0103 can be clubbed with P0807 in case of Services > IT.
P0103 can be clubbed with any of the 01 Product Groups except P0101 and P0108. (Purpose code list at the end of the help manual)
P0103 can be clubbed with P1505 to generate eBRC.

    O. No two purpose codes will be allowed to be clubbed to generate the single eBRC Except P0103 (Advance payment) which can be clubbed with any other purpose codes for inward remittance.

    P. For Services > IT, only these three purpose codes are applicable - P0802, P0803, P0807 and P0103.

    Q. One Shipping bill can be utilised for two or more eBRC of different banks.

    R. IRM of the same bank name and Bank account number can only be clubbed.

    S. In the case of Service Exports, Exporters will be able to view and attach invoices that have SAC codes matching the description of the same services only.

9) After adding the IRM's in the table total amount will be calculated.

IRM Number	Purpose Code	Bank Name	IRM Currency	Remittance Amount(A)	Attached to Other eBRCs (B)	ORM Attached	IRM Amount Available to Generate Fresh eBRC (D = A – B – C)	Amount for eBRC(E)	IRM Amount Available to Generate Fresh eBRC(D = A-B-C)	Edit / Delete
230113FTTI01083	P0216-Receipts of freight fare - Shipping companies operating abroad	IDBI BANK	USD	729	0	0	729	500	229	✏ / 🗑

Showing 1 to 1 of 1 entries

Previous **1** Next

Total eBRC Value To Be Generated
500

eBRC Currency
USD

Next Step - Provide the Shipping Bill / Invoice Details to be attached to the eBRC

Save & Next

10) After clicking on **Save & Next** button eBRC details page will be shown-
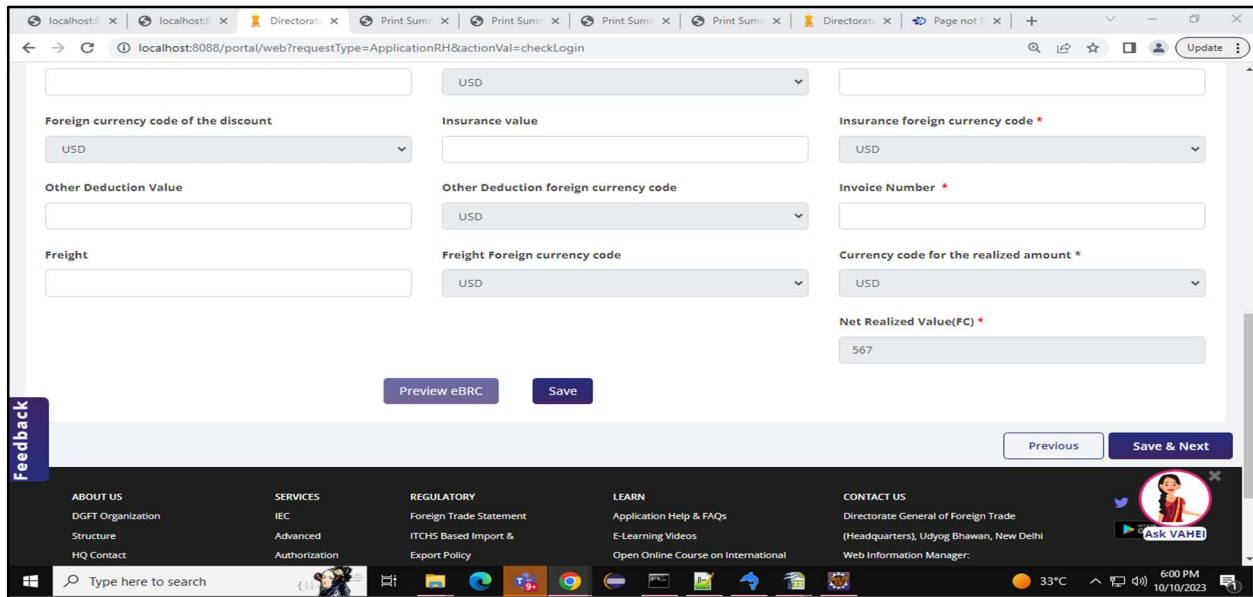
For GOODS-

A. **IEC-** This field will be auto-populated.

B. **Name of the Exporter-** This field will be auto-populated.

C. **AD Code** (Mandatory field) **-** Exporter will enter the AD code.

D. **IFSC Code of the account in which amount is realised-** This field will be auto-populated.

E. **Account number in which amount is realised-** This field will be auto-populated.

F. **Date on which amount is realised-** The latest date from the clubbed IRM's will be auto-populated.

G. **Shipping Bill number** (Mandatory field)**-** Exporter will enter the SB number.

H. **Shipping Bill date** (Mandatory field)**-** Exporter will enter the date

I. **Port code of the export** (Mandatory field)**-** Smart search will be enabled and the exporter enter the port code.

J. **Shipping bill currency code** (Mandatory field)**-** Exporter select the currency from drop-down option.

K. **Shipping value in currency code** (Mandatory field)**-** Exporter will enter the value.

L. **FOB value realised in the foreign currency** – The total sum of IRM amount clubbed will be auto-populated in this field.

M. **Commission Value -** Exporter will enter the value.

N. **Foreign currency code for the commission value-** This field will be auto-populated.

O. **Discount value-** Exporter will enter the value.

P. **Foreign currency code of the discount-** This field will be auto-populated.

Q. **Insurance value-** Exporter will enter the value.

R. **Insurance foreign currency code-** This field will be auto-populated.

S. **Other Deduction Value-** Exporter will enter the value.

T. **Other Deduction foreign currency code-** This field will be auto-populated.

U. **Invoice Number** (Mandatory field)**-** Exporter will enter the invoice number.

V. **Freight-** Exporter will enter the value.

W. **Freight Foreign currency code-** This field will be auto-populated.

X. **Currency code for the realized amount-** IRM currency will be auto-populated in this field.

Y. **Net Realized Value (FC) –** This field will be auto-calculated.

Net Realised (FC) = FOB value realised in the foreign currency - Commission Value - Discount value - Insurance value - Other Deduction Value – Freight

11) After entering the data user will click on save button and will be able to preview the e-BRC

For Services (IT & Non-IT)-

A. **IEC-** This field will be auto-populated.
B. **Name of the Exporter-** This field will be auto-populated.
C. **AD Code** (Mandatory field) **-** Exporter will enter the AD code.
D. **IFSC Code of the account in which amount is realised-** This field will be auto-populated.
E. **Account number in which amount is realised-** This field will be auto-populated.
F. **Date on which amount is realised-** The latest date from the clubbed IRM's will be auto-populated.
G. **Invoice number** (Mandatory field)**-** Exporter will enter the invoice number.
H. **Invoice date** (Mandatory field)**-** Exporter will enter the date
I. **Port code of the export** (Mandatory field)**-** Smart search will be enabled and the exporter enter the port code.
J. **Invoice currency code** (Mandatory field)**-** Exporter select the currency from drop-down option.
K. **Invoice value in currency code** (Mandatory field)**-** Exporter will enter the value.
L. **FOB value realised in the foreign currency** – The total sum of IRM amount clubbed will be auto-populated in this field.

M. **Commission Value -** Exporter will enter the value.

N. **Foreign currency code for the commission value-** This field will be auto-populated.

O. **Discount value-** Exporter will enter the value.

P. **Foreign currency code of the discount-** This field will be auto-populated.

Q. **Insurance value-** Exporter will enter the value.

R. **Insurance foreign currency code-** This field will be auto-populated.

S. **Other Deduction Value-** Exporter will enter the value.

T. **Other Deduction foreign currency code-** This field will be auto-populated.

U. **Freight-** Exporter will enter the value.

V. **Freight Foreign currency code-** This field will be auto-populated.

W. **Currency code for the realized amount-** IRM currency will be auto-populated in this field.

X. **SAC Code-**Smart search will be enabled and the exporter can search and the SAC code. For Softex & services SAC codes will be different refer *Annexure D – Master Data – Purpose Code Mapping to SAC Code*.

Net Realised (FC) = FOB value realised in the foreign currency - Commission Value - Discount value - Insurance value - Other Deduction Value – Freight

12) After entering the data user will click on save button and will be able to preview the e-BRC
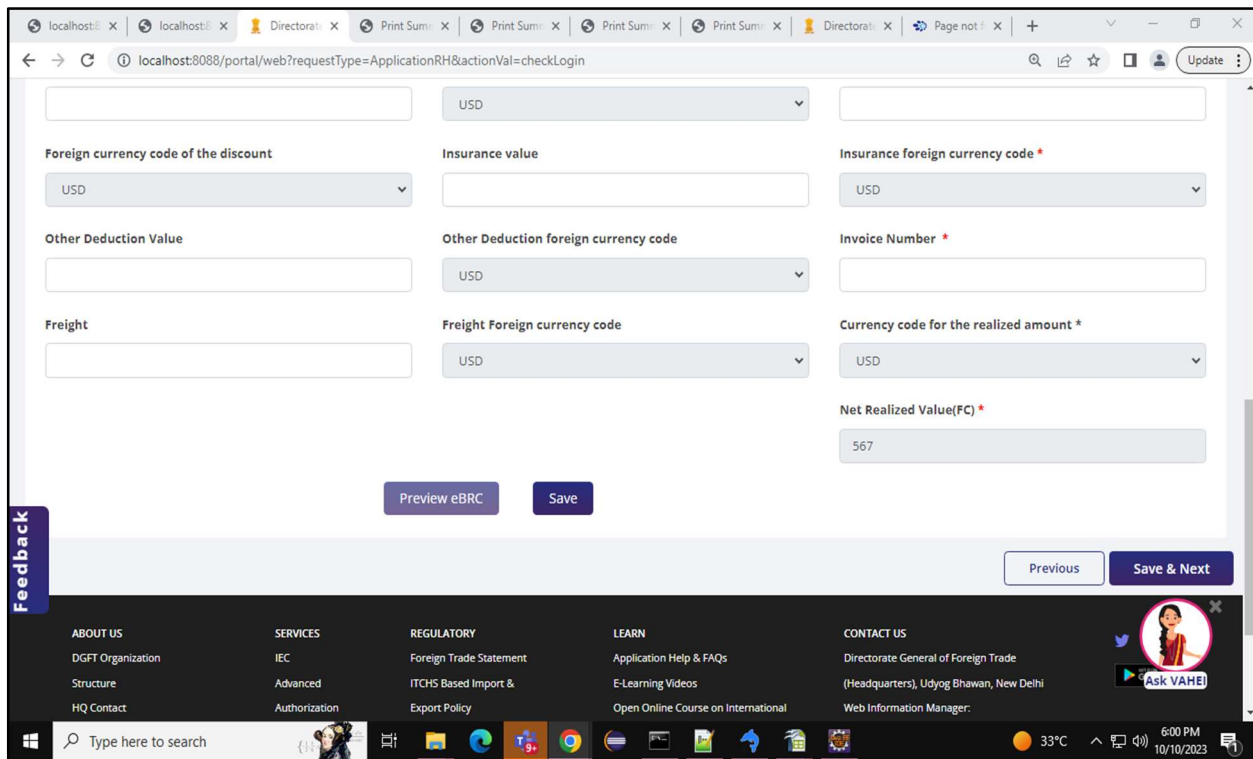
13) After clicking on **Save & Next** button exporter will read the declaration and tick the check box.

14) On submitting the form by clicking on the **Generate e-BRC** button the e-BRC will be generated and same will be visible in respected **Banks &RA offices** in **Repository** under **Loaded** status. A prompt message will appear stating the **e-BRC Number.**

15) The user can find the e-BRC under **My Dashboard > Repository >**Select bill type as **e-BRC.**
    (a) **Search Parameters –** Bank Realisations (e-BRC) Number, BRC Issue from Date, BRC Issue to Date, Shipping Bill Number, Shipping Bill Date, Shipping Bill Port, Bill Id & Authorisation Number.

    (b) **Search Results –** Bank Realisation number, BRC issue date, Date on which amount was realised in the bank, FOB value realised in the FCC, Bill ID, Shipping bill number, Shipping bill date, Shipping bill Port, Bank Realisation status & Utilisation status.

16) User will be able to perform the following functions on the generated e-BRC from the repository.

17) Download the copy of e-BRC from print e-BRC button under **My Dashboard > Repository >**Select bill type as **e-BRC >**Search the e-BRC> Click on the **e-BRC number hyperlink.**

18) User can also update **Discount value, Freight value, Commission value, Insurance value & Other Deduction value** when generating fresh e-BRC or if existing e-BRC is not utilised for benefits/incentives under Foreign Trade Policy or otherwise.

7. Cancelling e-BRC

Following will be the workflow to Cancel the eBRC.

1. Navigate to **My Dashboard > Repository > Bill Repositories >** Select **e-BRC** from the dropdown **>** Search the e-BRC using the appropriate filters.
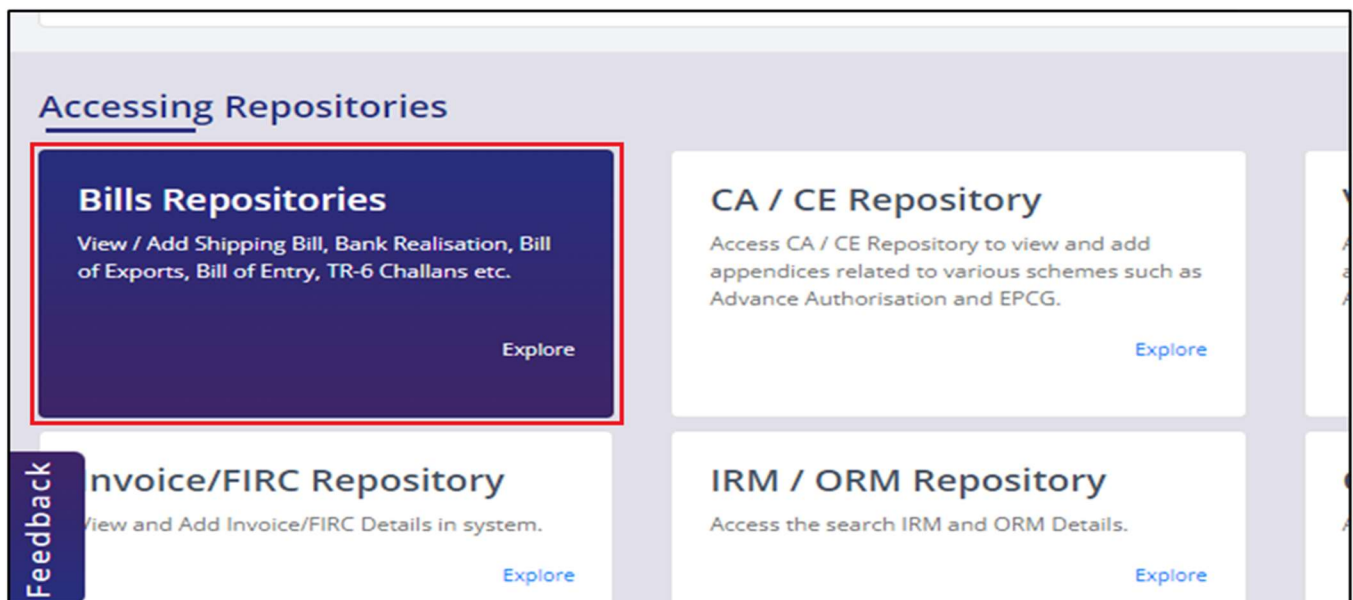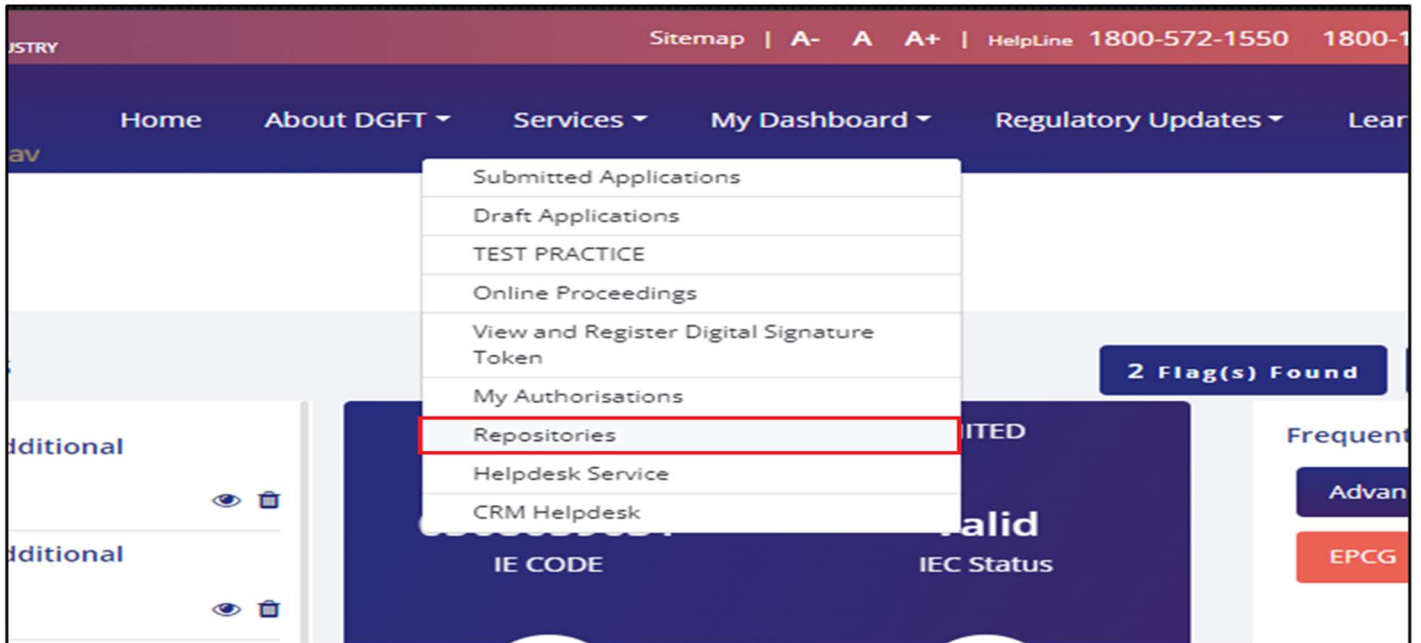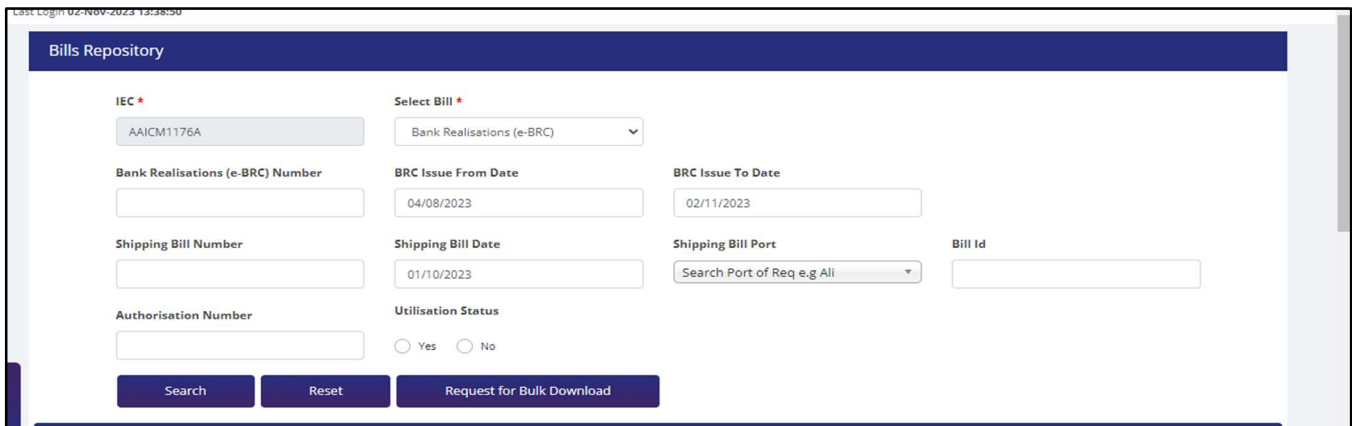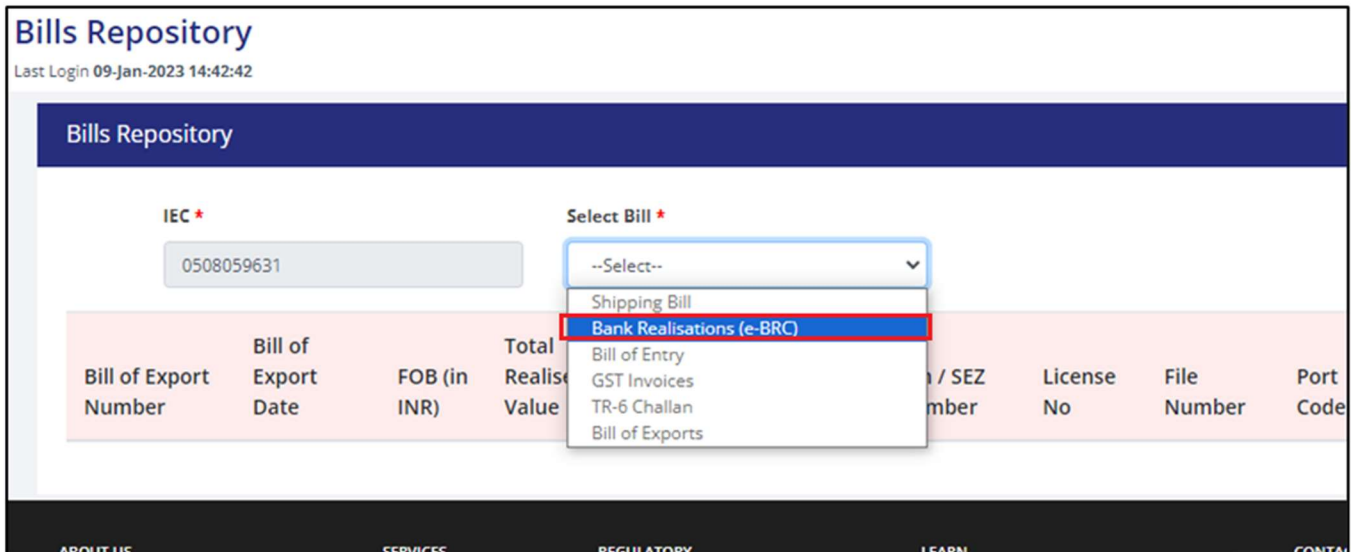
2. After searching the e-BRC, from the cancel e-BRC column click on **Initiate** button.
   Note: (a) Initiate button will be enabled for the eBRC's which were generated by the exporter from the DGFT portal.
   (b) Cancellation of the eBRC will not be allowed if it is ultilised in the application.

Bank Realisation Number ↑↓	BRC Issue Date ↑↓	Date on which the amount is realized in the bank ↑↓	FOB value realized in the foreign currency code ↑↓	Bill ID ↑↓	Shipping Bill Number ↑↓	Shipping Bill Date ↑↓	Shipping Bill Port ↑↓	Bank Realisation Status ↑↓	Utilisation Status ↑↓
⊖ IBKL0000113256787142	29/11/2023	05/06/2023	50	1212	1212	01/11/2023	Alibag	Fresh	No

Cancel eBRC [initiate]

3. Pop-up will appear asking for confirmation of cancellation. On click of yes the page will be directed to the eBRC cancellation form.

Cancellation of eBRC ✕

Do you want to proceed with the cancellation of the eBRC?

[Yes] OR [No]
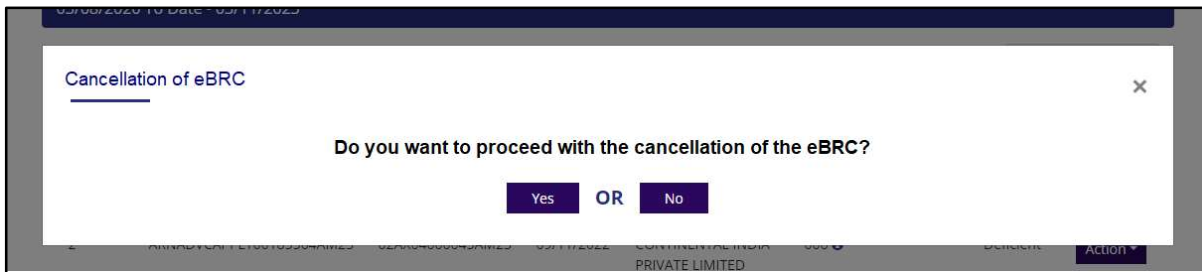
4. Details of IRM i.e., IRM grid and type of eBRC which was in the generate eBRC flow will be shown to the exporter in view only mode. At the bottom of the page, a remarks box (character limit of 250) will be provided for the exporter which will be mandatory.

IRM Details ⌃

Select Type of eBRC :
◉ Goods   ○ Deemed Export   ○ Services

IRM Number	Purpose Code	Bank Name	IRM Currency	Remittance Amount	Attached To Other EBRC	Orm Attached	IRM Amount Available to Generate Fresh eBRC (D = A - B - C)	Amount For eBRC(E)	Balance IRM amount (F = D - E)
230113FTTI01102	P0216	IDBI BANK	USD	575.5	460	0	115.5	5	110.5

Ebrc Currency: Net Realized Value:
USD   3

EBRC Details ⌃

EBRC Details

IEC	Name Of Exporter	AD Code
AAICM1176A	MARINAIR CARGO INDIA PRIVATE LIMITED	12

IFSC Code of the account in which the amount is realized	Account number in which the amount is realized	Date on which the amount is realised in the bank
IBKL0000113	0113102000076678	05/06/2023

Commission value paid by the exporter	Foreign currency code for the commission value	Discount value
1	USD	NA

Foreign currency code of the discount	Insurance value	Insurance foreign currency code
USD	NA	USD

Other Deduction Value	Other Deduction foreign currency code	Invoice Number
NA	USD	1

Freight	Freight Foreign currency code	Net Realized Value(FC)
1	USD	3

Currency code for the realized amount

NA

Office Address : NA

Residential Address : TIRUPUR, TIRUPPUR, TAMIL NADU, 641652

☑ By registering you are agreeing to our terms & conditions.

Remarks:

Enter Remarks

Sign

5. Exporter will tick the declaration and DSC / e-Sign for the submission of the application.

Note: -

a) The e-BRC which are uploaded by the banks cannot be cancelled.

b) Only those e-BRCs generated by exporter on self-certification basis from the DGFT portal can be cancelled by the exporters provided the same has not been utilised for claiming any benefits/incentives/IGST or other refunds/remission/credits.

8. IRM Utilisation Report

This report can help the exporters to analyse the IRM activity.

1. Post logins go to the **Services**>Select **eBRC** > Click on **View IRM Utilization Report**. Exporter will be redirected to **IRM Utilization Report** screen.
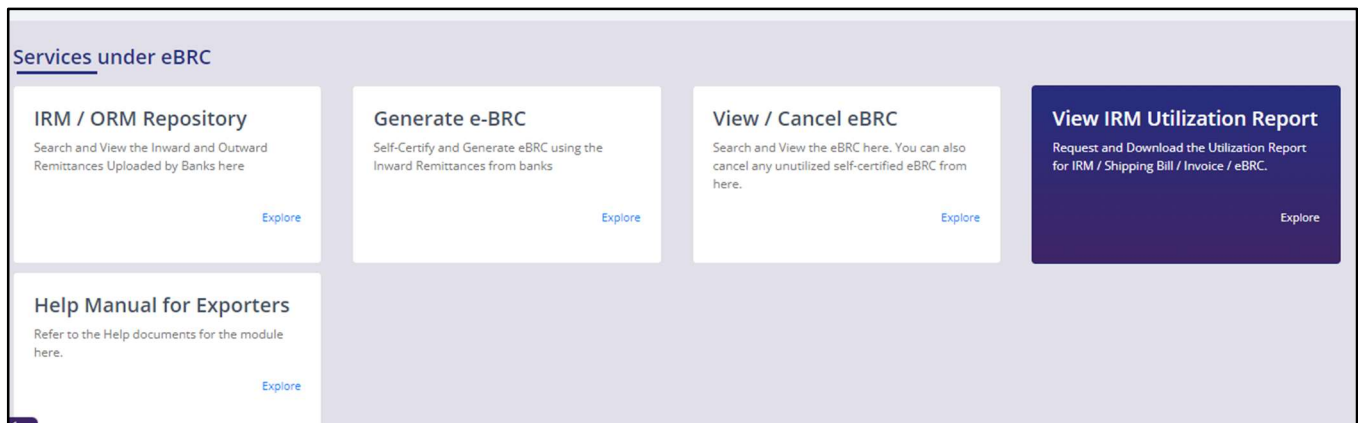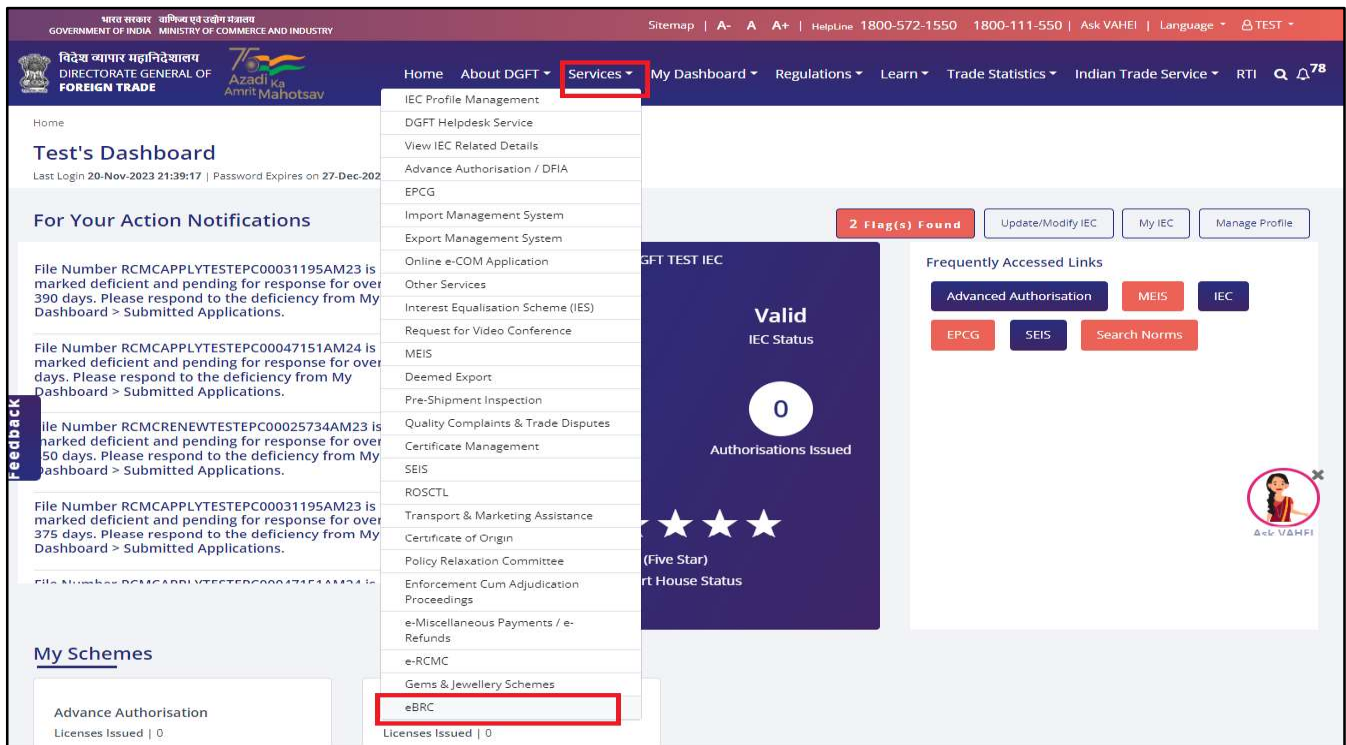
3. Exporter can generate report according to the filters given on the screen.

4. After entering the suitable parameters the request will be created and will be shown in the table below.

5. User will submit request for processing

6. Batch will pick up request and generate report to send over email

7. Status - Submitted / Processed / Failed.

8. Status will be clickable to download the excel report too for processed

9. Failed - will show the error why failed (Too many records etc.)