

BANK REALISATION CERTIFICATE (BRC)

[illegible]

Exim Management Services

TOTAL EXIM SOLUTIONS !

INTRODUCTION



What is Bank Realisation Certificate (BRC)



Importance in Export Trade



Issued after realization of export proceeds



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What is BRC?



Official certificate issued by
Authorized Dealer (AD) Bank



Confirms receipt of export proceeds in foreign currency



Evidence of foreign exchange realization



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Purpose of BRC



Proof of export payment realization



Mandatory for claiming export incentives



Ensures FEMA & RBI compliance



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Documents Required for Bank Realisation Certificate (For Export)



Shipping Bill



Invoice



Packing List



Bill of Lading / Airway Bill
(as applicable)



Bill of Entry copy



Who Issues BRC?



Authorized Dealer (AD) Banks



Through e-BRC system
integrated with DGFT
(Earlier physical BRC → now digital e-BRC)



e-BRC uploaded directly by banks
on DGFT portal



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What is e-BRC?



Electronic Bank Realisation Certificate



Uploaded directly by banks on DGFT portal



Auto-linked with IEC



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Regulatory Framework for BRC



FEMA, 1999

Governs realization & repatriation of export proceeds



RBI Guidelines

Prescribes timelines and reporting of export realizations



DGFT Provisions

e-BRC integration for export incentives & compliance



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FEMA 1999



Time Limit for Realisation of Export Proceeds



Exporters must realize export proceeds within **9 months** from the date of export (for most goods)



Time frame is extendable under specific RBI / FEMA guidelines



Timely realization is crucial to avoid penalties and maintain compliance



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Key Details Mentioned in BRC



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Exporter Name & IEC



Shipping Bill Number



Invoice Number & Date



Realised Amount in foreign currency



Date of Realisation



Bank Reference Number
AD Bank Details



BANK REALISATION CERTIFICATE

EXPORTER NAME : EMC			AMOUNT IN US\$
Supplier Name : SIA CORP. AMBA	1st Bill Amount : 100,000	2nd Bill Amount : 100,000	200,000
Bill No. / Date : 1000000000 / 10/10/2010	3rd Bill Amount : 100,000	4th Bill Amount : 100,000	200,000
Invoice No. : 1000000000	5th Bill Amount : 100,000	6th Bill Amount : 100,000	200,000
Realised Amount : 100,000 US\$	7th Bill Amount : 100,000	8th Bill Amount : 100,000	200,000
Politenet : 100,000 1000	9th Bill Amount : 100,000	10th Bill Amount : 100,000	200,000

Printed with Localizing
And International Documents

Uses of BRC



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GST Refund claims

Proof of export for claiming GST refunds



DGFT Export Incentives

Eligibility for benefits like MEIS, RoSCTL, RoDTEP etc.



Regulatory Compliance

Demonstrates adherence to RBI & FEMA rules



Financial & Banking Records

Helps maintain accurate financial documentation



Financial & Banking Records

AD Bank Details



BRC & GST Refund Linkage



1 Proof of Export Realisation

BRC acts as proof of export realisation



2 Online Filing

Details of e-BRC auto-populate in the DGFT & GSTN systems



3 GST Refund Processing

BRC linked to exports facilitates and expedites GST refunds



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Legal Entity Identifier (LEI)



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