

# BANK REALISATION CERTIFICATE (BRC)



**Exim Management Services**  
TOTAL EXIM SOLUTIONS !

## INTRODUCTION

- What is Bank Realisation Certificate (BRC)
- Importance in Export Trade
- Issued after realization of export proceeds



# 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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BANK REALISATION CERTIFICATE	
DEPOSITOR NAME	MANOHAR DAS
Customer Name	MANOHAR DAS
SOONAL JAWAHAR LAL	100000
Branch	SOONAL JAWAHAR LAL
AMOUNT	100000
US DOLLARS	100000
ESCT	100000
INR	100000
INR	100000



# Purpose of BRC



# Proof of export payment realization



## Mandatory for claiming export incentives



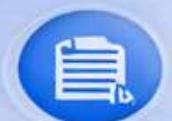
Ensures FEMA & RBI  
compliance



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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

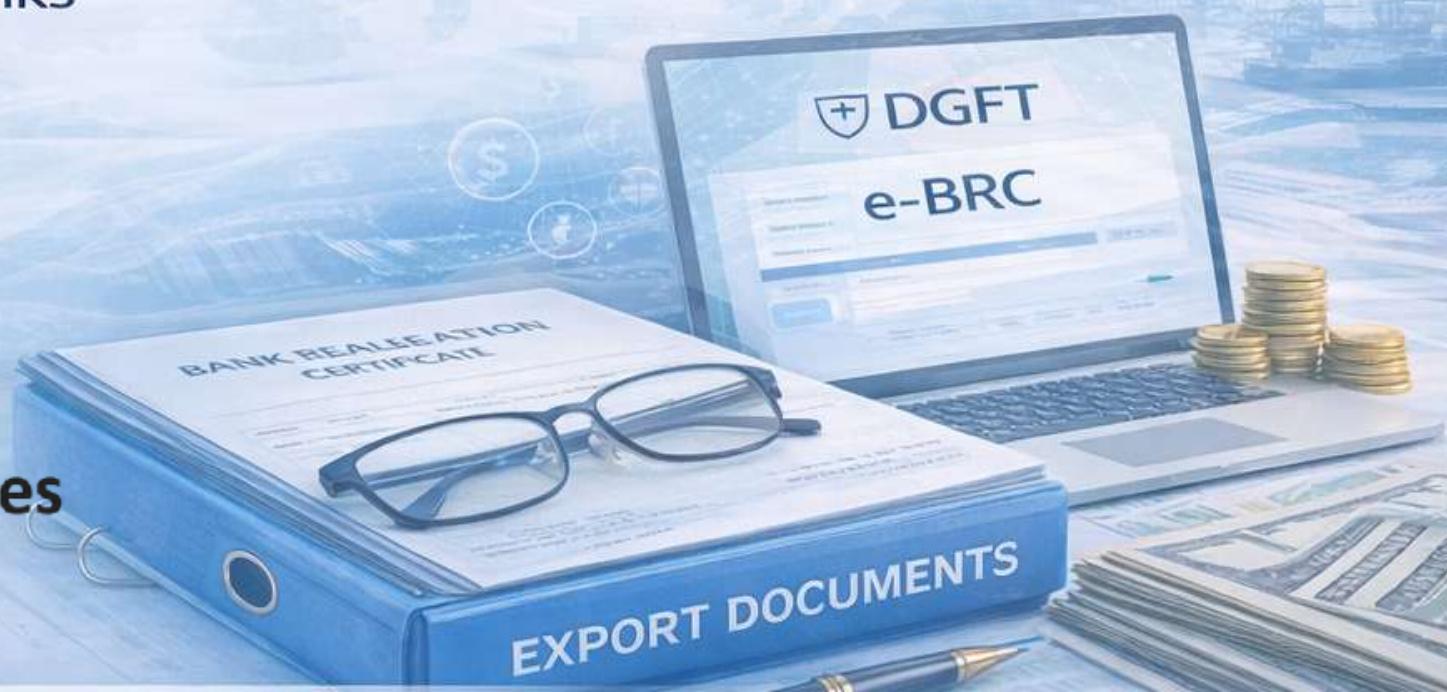


Auto-linked with IEC



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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



Exporter Name & IEC



Shipping Bill Number



Invoice Number & Date



Realised Amount in foreign currency



Date of Realisation



Bank Reference Number

AD Bank Details



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## Uses of BRC



## Exim Management Service



## 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



## Exim Management Services

TOTAL EXIM SOLUTIONS !





Legal Entity Identifier (LEI)



[sales@eximmanagementservices.com](mailto:sales@eximmanagementservices.com) | [eximmgt@gmail.com](mailto:eximmgt@gmail.com)  
[eximpune@eximmanagementservices.com](mailto:eximpune@eximmanagementservices.com)

