

**SEZ Online –
New Functionalities/Features**

Build Version 2.66.1

Release: August 2018

Functionalities made available on the SEZ Online system are reviewed and enhanced / modified from time to time. New functionalities are added in the system based on the inputs and requirements received from various user groups. These functionalities are developed based on understanding developed by NDML team from study of existing practices and procedures in this regard and efforts are made to provide features on the system those are compliant with the procedural and technical requirements. However, users are requested to refer the relevant legal and authorized documents and formations for reference on legal and authentic aspects of the transactions before filing transactions.

New Functionalities/Features-

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1 Service Exports Reporting Form (SERF)

Services exports are a significant portion of overall exports from SEZs. The SEZ Units are exporting various types of services such as Software, Support, ITeS, Research, Maintenance, Logistics, Warehousing etc. However, presently there is no structured mechanism for collection of information about the service exports being done by SEZ Units. Softex Forms prescribed by RBI do not cover the entire gamut of services and filing timelines result in delay in compilation of data for reporting. In order to compile information, it is manually collected by Specified Officer from Zones and this information is only aggregated, summarized information.

Therefore, in order to identify the mechanism to facilitate and ensure, collection of structured, comprehensive information in a timely manner, a Committee was formed by SEZ Division, Ministry of Commerce and Industry, under Chairmanship of Dr. L B Singhal (Development Commissioner, Noida SEZ) and with members from Reserve Bank of India (RBI), Director General of Commercial Intelligence & Statistics (DGCI&S), Software Technology Parks of India (STPI) and NSDL to formulate a process for reporting of all Service Exports being performed by SEZ entities. Objective of this initiative was ensuring comprehensive reporting of all Service Export Invoices. The Committee has considered the issues and recommended that an online facility needs to be provided to all SEZ Units to report the details of all service exports on a monthly basis through SEZ Online System. The recommendation was accepted by SEZ Division, Ministry of Commerce and Industry and NSDL was requested to implement the same. This module (titled “SERF”) has now been developed and would be made effective from September 2018.

Important Features of the Module are detailed below:

- SERF will be a completely online form and does not require submission of signed documents (unless specifically requested by DC Office).
- SERF primarily relies upon Self-Declaration framework for developing estimates of overall exports from services sector.
- SERF will enable all SEZ entities to submit details of all Service Export Invoices issued during previous month.

Important Requirements from Units:

Invoice level details are to be submitted across following four broad categories of services:

1. IT & IT Enabled Services
 2. Software Exports (Onsite)
 3. Royalty from Software
 4. Service Exports Other than IT & IT enabled services
- SERF would use the “Service Accounting Codes” provided under the GST regime. Therefore, the Units are required to map the services being exported with the applicable “Service Accounting Code”. List of these Codes is proposed by DGCI&S and is attached as Annexure 1.
 - To be filed online by all Units on or before 10th of each month. Failure to file the SERF form will result in SEZ Online system becoming unavailable for filing other transaction.

- In case the Unit does not have any service exports it can file a “NIL” SERF declaration.
- SERF is an additional form and does not replace any other existing form such as Softex / MPR / QPR / HPR / APR etc. Such forms will continue, will be processed and used for their respective purposes.

Important aspects of working of SERF module:

The module would be accessible to Entity Approvers of all Units. Approver users get access to SERF module and can commence monthly reporting using this module.

User needs to click on “Service Export Reporting Form” link after logging in. Below screen will be displayed:



Service Exports Reporting Form

SERF Details

General Details:

LOA Number: SEZ/TEST/2015-16/001 LOA Date: 01/04/2015

Reporting Month: June Reporting Year: 2018

Exporter's Details

Name of the Exporter: Test Unit

Address of the Exporter: Trade World, D wing, 11th floor, Kamala Mills, Compound Lower Parel

City/Town/Village: Mumbai

State: Maharashtra

PIN: 400013

IE Code: 0000000001

GSTIN: 27SEZDUMMY01123

SEZ Center Details

SEZ Name: TEST SEZ

SEZ Address: 4th floor D wing, Kamala Mills, Compound Lower Parel

SEZ Port Code:

Declaration: There are no service exports eligible for reporting in SERF for this reporting month.

Important components of the Form

1. General Information about the Unit and Period of Reporting

This information includes information about the SEZ entity and is auto-populated by system and includes fields viz. SEZ entity Name, LOA Number, LOA date, SEZ Name, SEZ address, IEC, GSTIN etc.

In this section user needs to select a Month of reporting where Year is locked to current calendar year. For the current FY i.e. FY 2018 – 19 since SERF is being introduced during middle of the year, SERF

information is required to be collected for all months in current financial year i.e. since April 2018 onwards. From 2019 onwards the data would be enabled for filing only for previous month.

User needs to click on “Save”. System based request ID will be generated and option to upload invoice information will be made available.

No Service Exports: If no service exports are applicable for reporting Month, user can select Declaration “There are no service exports eligible for reporting in SERF for this reporting month.” If this option is selected System will not ask for upload & reporting of Invoice level data.”

2. Invoice Level Data Upload:

In order to submit information of Service Export Invoices, an upload macro is made available where user needs to key in required information. After ensuring entry of complete list of invoices, file needs to be generated (by clicking on “Generate” button) and upload in SEZ Online System. Macro will be made available at below location on SEZ Online at below path:

Downloads >> Manual and File Format >> Service Exports Reporting Form

Below important fields need to be captured by user in Macro:

Sr No	Field Name	Mandatory / Optional	Field Information
1	Serial No.*	M	User needs to provide
2	Invoice Type*	M	Type of Service Invoice needs to be selected: 1. Software Exports (offsite) - Also to be filed through Softex 2. Software Exports (onsite) 3. Royalty from Software 4. Service Exports other than IT & IT enabled services
3	Name of the Client*	M	Provide client name
4	Address of the Client*	M	Provide client address
5	Country*	M	Provide client country. User can enter or select two digit country code from dropdown. Reference master is made available in MACRO.
6	Contract/Agreement No.	O	Provide contract / agreement number
7	Contract/Agreement Date	O	provide contract / agreement date
8	Software Type / Service Code*	M	Provide appropriate Service code (list finalized by DGCI&S for reporting). Service Code can be typed or selected from dropdown list. Annexure for Service Code available in MACRO. List of codes is appended as Annexure A.
9	Invoice Number*	M	
10	Invoice Date*	M	
11	Currency*	M	Type or select 3 digit currency code from dropdown. (Master is available in Macro)
12	Value of exports in FC (A) *	M	Provide Invoice value in FC
13	Deductions If Any (B)	O	Provide deduction, if applicable

14	Net Realizable Value in FC (A-B)*	Auto	System will calculate this value
15	Exchange Rate*	M	Provide correct Exchange rate for selected Foreign currency
16	Net Realizable Value in INR*	Auto	System will calculate this value

After providing complete information user needs to generate and upload this information in system against request ID generated by system.

Sample Macro Screenshot:

Generate		Invoice Upload Details				Version 1.0			
Serial No.*	Invoice Type*	Name of the Client*	Address of the Client*	Country*	Contract/Agreement No.	Contract/Agreement Date	Software Type / Service Code*	Invoice Number*	Invoice
1	Software Exports (Offsite)	Test Client	Client Address 40001	US			998314	INV0040001	
2	Software Exports (Offsite)	Test Client	Client Address 40001	US			998314	INV0040002	
3	Software Exports (Onsite)	Test Client	Client Address 40001	US			99543	INV0040003	
4	Software Exports (Onsite)	Test Client	Client Address 40001	US			99543	INV0040004	
5	Software Exports (Onsite)	Test Client	Client Address 40001	US			99545	INV0040005	
6	Royalty from Software	Test Client	Client Address 40001	US			99545	INV0040006	
7	Service Exports Other than IT & IT e	Test Client	Client Address 40001	US			998316	INV0040007	
8	Service Exports Other than IT & IT e	Test Client	Client Address 40001	US			998316	INV0040008	
9	Service Exports Other than IT & IT e	Test Client	Client Address 40001	US			998316	INV0040009	
10	Service Exports Other than IT & IT e	Test Client	Client Address 40001	US			998316	INV0040010	

Upload Invoices:

User needs to upload file generated through macro by clicking on “Upload button.

Upon successful upload, user will be presented with information of Invoice uploads in summary format. This is summarized according to the Export Category and Service Accounting Code:

Summary:

Export Type	Software Type/Service Code	No. of Invoices	Total Export value in INR
Software Exports (Offsite)	99541	1	11952.00
Service Exports Other than IT & IT enabled Services		1	11952.00
Software Exports (Offsite)		3	35856.00
Software Exports (Onsite)	99542	2	23904.00
Royalty from Software		1	11952.00
Service Exports Other than IT & IT enabled Services		2	23904.00
Software Exports (Onsite)	99543	1	11952.00
Royalty from Software		1	11952.00
Software Exports (Offsite)	99545	1	998001.00
Software Exports (Onsite)		1	11952.00
Total		21	1255077.00
		12	

Detailed invoice level information which is uploaded can be viewed by using feature “Uploaded Invoices (Response File)” as shown below:

Summary:			
Export Type	Software Type/Service Code	No. of Invoices	Total Export value in INR
Software Exports (Offsite)	99541	1	11952.00
Service Exports Other than IT & IT enabled Services		1	11952.00
Software Exports (Offsite)		3	35856.00
Software Exports (Onsite)	99542	2	23904.00
Royalty from Software		1	11952.00
Service Exports Other than IT & IT enabled Services		2	23904.00
Software Exports (Onsite)	99543	1	11952.00
Royalty from Software		1	11952.00
Software Exports (Offsite)	99545	1	998001.00
Software Exports (Onsite)		1	11952.00
Total		21	1255077.00

Exporter Declaration:

As per the instructions / circulars / public notice issued in this regard, we are submitting herewith the details of all the invoices issued by SEZ /STP Unit towards export of services. It is submitted herewith that these services exports pertain directly to the SEZ / STP Unit and are eligible to be considered as exports of the SEZ / STP Unit and export proceeds will be realised in accordance with the norms stipulated by RBI from time to time.

Place: Mumbai
Date: 06/08/2018
Name: UNIT APPROVER TEST
Designation: MANAGER

Uploaded Invoices (Response File) : 661800000735_aproduct1_1_201808061325

3. Exporter Declaration

Export Declaration section is presented to user for Submission of the report.

Report for the selected reporting month needs to be submitted using Digital Signature Certificate (DSC).

System will present confirmation page to user as below for final submission using DSC.

Service Exports Reporting Form (SERF)			
Request ID : 661800000735			
General Details			
LOA Number :	SEZ/TEST/2015-16/001	LOA Date :	01/04/2015
Reporting Month :	June	Reporting Year :	2018
Date of Submission :			
Exporter Details			
Name of the Exporter :	Test Unit	SEZ_Name :	TEST SEZ
Address of the Exporter :	Trade World, D wing , 11th floor, Kamata Mills Compound, Lower Parel	SEZ Address :	4th floor D wing, Kamata Mills Compound, Lower Parel, Mumbai, Maharashtra, 400013
City/Town/Village :	Mumbai		
State :	Maharashtra		
PIN :	400013	SEZ Part Code :	
IE Code :	000000001		
GSTIN :	27SEZDUMMY01123		

Summary				
	Export Type	Software Type/Service Code	No. of Invoices	Total Export value in INR
	Software Exports (Offsite)		1	11952.00
	Service Exports Other than IT & IT enabled Services	99541	1	11952.00
	Software Exports (Offsite)		3	35856.00
	Software Exports (Onsite)		2	23904.00
	Royalty from Software	99542	1	11952.00
	Service Exports Other than IT & IT enabled Services		2	23904.00
	Software Exports (Onsite)	99543	1	11952.00
	Royalty from Software		1	11952.00
	Software Exports (Offsite)		1	998001.00
	Software Exports (Onsite)	99545	1	11952.00
	Royalty from Software		1	11952.00
	Software Exports (Offsite)		1	11952.00
	Royalty from Software	99941	1	17964.00
	Service Exports Other than IT & IT enabled Services		1	11952.00
	Software Exports (Onsite)		1	23976.00
	Royalty from Software	99990	1	11952.00
	Service Exports Other than IT & IT enabled Services		1	11952.00
	Total		21	1256077.00

Exporter Declaration	
As per the instructions / circulars / public notice issued in this regard, we are submitting herewith the details of all the invoices issued by SEZ / STPI Unit towards export of services. It is submitted herewith that these services exports pertain directly to the SEZ / STPI Unit and are eligible to be considered as exports of the SEZ / STPI Unit and export proceeds will be realised in accordance with the norms stipulated by RBI from time to time	
Place :	Mumbai
Date :	06/08/2018
Name :	UNIT APPROVER TEST
Designation :	MANAGER

On Successful submission, unique reference SEZ Reference number will be generated against each invoice.

After SERF report is submitted, it can be viewed through Search Request

Request ID	Request Type	Request Status	Request With	Request Created Date	Company	SEZ	Status History
66180000632	Service Exports Reporting Form	Submitted		02/08/2018	Test Unit	TEST SEZ	View

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Information submitted can be viewed by clicking on Request ID.

Service Exports Reporting Form

Request ID : 66180000632

SERF Details

General Details:

LOA Number: LOA Date:

Reporting Month: Reporting Year:

Date of Submission:

Exporter's Details

Name of the Exporter:

Address of the Exporter:

City/Town/Village:

State:

PIN:

IE Code:

GSTIN:

SEZ Center Details

SEZ Name:

SEZ Address:

SEZ Port Code:

Declaration: There are no service exports eligible for reporting in SERF for this reporting month.

Summary:

Export Type	Software Type/Service Code	No. of Invoices	Total Export value in INR
Software Exports (Onsite)	998312	1	137040.00
Software Exports (Offsite)	99851	1	68520.00
Service Exports Other than IT & IT enabled Services	99852	1	68520.00
Royalty from Software	998314	1	102780.00
Total		4	376860.00

Exporter Declaration:

As per the instructions / circulars / public notice issued in this regard, we are submitting herewith the details of all the invoices issued by SEZ /STPI Unit towards export of services. It is submitted herewith that these services exports pertain directly to the SEZ / STPI Unit and are eligible to be considered as exports of the SEZ / STPI Unit and export proceeds will be realised in accordance with the norms stipulated by RBI from time to time.

Place: Mumbai
Date: 14/08/2018
Name: UNIT APPROVER TEST
Designation: MANAGER

Uploaded Invoices (Response File) : 66180000632_aproduct1_1_201808141208

Detailed information of Invoices uploaded and submitted can be downloaded by clicking on “uploaded invoices (Response File)”

Note: The system would compile the data and provide to DoC and DGCI&S which has been submitted on self-declaration basis.

Report filing Controls

a. Periodicity and Timelines:

- i. The form needs to be mandatorily filed on or before 10th of each month. The Unit must file details of all such invoices which were issued, revised during the previous month before 10th of the next month. For example all invoices of August 2018 (relating to Service Exports, as already explained and codes provided) need to be filed by the Units before September 10th 2018 (or immediately succeeding business day if 10th is a weekend or a gazette holiday).
- ii. In case, during the reporting month the Unit had no reportable transactions, a NIL return should be filed.

- b. **Alerts:** In order to facilitate the Units, the system will display an alert to the Unit on each log-in till the time the reporting is completed.

c. **Action in case of non-compliance:** In case, the Unit fails to complete the reporting by the 10th of current month for reporting of previous month invoices, the system will automatically disable the Unit from performing any other transaction i.e. the Unit will not be able to file / view / process transactions such as Import / Exports etc. Therefore, it is very important that each Unit files the report in time and this will also help in build the export estimates in a better manner.

Note: Please refer [Annexure 1](#). for Service Codes

2 Change in DTA Procurement / DTA Procurement with Export Benefit Module:

An important change is being introduced in DTA Procurement / DTA Procurement with Export Benefit Modules.

Presently, even in cases where the Supply to SEZ is made by DTA Units as “Zero Rated Supply to SEZ” under the “Bond / LUT” facility, without payment of IGST, the User is required to declare the details of the Taxable Value, Applicable Notification & Rates, IGST / Cess Amount. However, as there is no IGST payment involved, it is considered that recording of these details is not necessary and the same is being disabled in the upcoming release. These fields appear in the following sections:

General Details Tab:

- Taxable Value in INR
- IGST Amount
- Compensation Cess Amount

Item Details Tab:

- Taxable Value
- IGST Notification Number, Serial Number, Duty Rate
- Compensation Cess Notification Number, Serial Number, Duty Rate

Auto-calculation and auto-population of Taxable value in INR, IGST amount and compensation cess amount in General Details Tab (IGST Paid Cases):

Currently, Taxable value for IGST, IGST amount and Cess need to be captured in General Details tab as well as at Item level by the Units. From now onwards, Taxable value, IGST amount and Cess amount in General Details tab will be auto-calculated and populated based on details captured at Item level.

Requirement of Bond / LUT Number & Date when Supply is made to SEZ against a bond or letter of undertaking:

In all cases where the supply is made on the basis of Bond / LUT the User will be required to mandatorily capture bond / LUT number & date. You are requested to ensure capturing of this number while filing transaction.

However, these fields would continue to be applicable for all cases of Supply to SEZ under Payment of IGST.

SEZ Online

Annexure 1: (Service code relating IT/ITeS exports is highlighted in blue)

Sl. No.	Service Code	Description
1	99541	Construction services of buildings
2	99542	General construction services of civil engineering works
3	99543	Site preparation services
4	99544	Assembly and erection of prefabricated constructions
5	99545	Special trade construction services like Pile driving and foundation services, Building Framing & Roof Framing services, Roofing and waterproofing services, Concrete services, Structural steel erection services
6	99546	Installation Services
7	99547	Building completion and finishing services
8	99611	Wholesale trade services provided for a fee/commission or contract basis
9	99621	Retail trade services provided for a fee/commission or contract basis
10	99631	Accommodation services for visitors by Hotels, INN, Guest House, Club etc., Camp site services and Recreational and vacation camp services
11	99632	Other accommodation services for students in student residences, accommodation services provided by Hostels, Camps, Paying Guest etc., or other room or unit accommodation services n.e.c.
12	99633	Food, edible preparations, alcoholic & non-alcoholic beverages serving services
13	99641	Local transport and sightseeing transportation services of passengers
14	99642	Long-distance transport services of passengers
15	99651	Land transport services of Goods
16	99652	Water transport services of goods
17	99653	Air and space transport services of goods
18	99660	Rental services of transport vehicles with or without operators
19	99671	Cargo handling services
20	99672	Storage and warehousing services
21	99673	Supporting services for railway transport
22	99674	Supporting services for road transport
23	99675	Supporting services for water transport (coastal, transoceanic and inland waterways)
24	99676	Supporting services for air or space transport
25	99679	Other supporting transport services
26	99681	Postal and courier services
27	99691	Electricity and gas distribution services
28	99692	Water distribution and other services

29	99711	Financial services (except investment banking, insurance services and pension services)
30	99712	Investment banking services
31	99713	Insurance and pension services (excluding reinsurance services)
32	99714	Reinsurance services
33	99715	Services auxiliary to financial services (other than to insurance and pensions)
34	99716	Services auxiliary to insurance and pensions
35	99717	Services of holding financial assets
36	99721	Real estate services involving owned or leased property
37	99722	Real estate services on a fee/commission basis or contract basis
38	99731	Leasing or rental services concerning machinery and equipment with or without operator
39	99732	Leasing or rental services concerning other goods
40	99733	Licensing services for the right to use intellectual property and similar products
41	99811	Research and experimental development services in natural sciences and engineering
42	99812	Research and experimental development services in social sciences and humanities
43	99813	Interdisciplinary research services
44	99814	Research and development originals
45	99821	Legal services
46	99822	Accounting, auditing and bookkeeping services
47	99823	Tax consultancy and preparation services
48	99824	Insolvency and receivership services
49	998311	Management consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management.
50	998312	Business consulting services including public relations services
51	998313	Information technology (IT) consulting and support services
52	998314	Information technology (IT) design and development services
53	998315	Hosting and information technology (IT) infrastructure provisioning services
54	998316	IT infrastructure and network management services
55	998319	Other information technology services n.e.c
56	99832	Architectural services, urban and land planning and landscape architectural services
57	99833	Engineering services
58	99834	Scientific and other technical services
59	99835	Veterinary services
60	99837	Market research and public opinion polling services
61	99838	Photography & Videography and their processing services

62	99839	Other professional, technical and business services.
63	99841	Telephony and other telecommunications services
64	99842	Internet telecommunications services
65	99843	On-line content services
66	99844	News agency services
67	99845	Library and archive services
68	99846	Broadcasting, programming and programme distribution services
69	99851	Employment services including personnel search/referral service & labour supply service
70	99852	Investigation and security services
71	99853	Cleaning Services
72	99854	Packaging Services
73	99855	Travel arrangement, tour operator and related services
74	99859	Other support services not included in 99851,99852,99853, 99854 and 99855
75	99861	Support services to agriculture, hunting, forestry and fishing
76	99862	Support services to mining
77	99863	Support services to electricity, gas and water distribution
78	99871	Maintenance and repair services of fabricated metal products, machinery and equipment
79	99872	Repair services of other goods
80	99873	Installation services (other than construction)
81	99881	Food, beverage and tobacco manufacturing services on physical inputs (goods) owned by others
82	99882	Textile, wearing apparel and leather manufacturing services on physical inputs (goods) owned by others
83	99883	Wood and paper manufacturing services on physical inputs (goods) owned by others
84	99884	Petroleum, chemical and pharmaceutical product manufacturing services on physical inputs (goods) owned by others
85	99885	Rubber, plastic and other non-metallic mineral product manufacturing service on physical inputs (goods) owned by others
86	99886	Basic metal manufacturing services on physical inputs (goods) owned by others
87	99887	Fabricated metal product, machinery and equipment manufacturing services on inputs (goods) owned by others
88	99888	Transport equipment manufacturing services on physical Inputs (goods) owned by others
89	99889	Other manufacturing services on physical inputs (goods) owned by others
90	99891	Publishing, printing and reproduction services

91	99892	Moulding, pressing, stamping, extruding and similar plastic manufacturing services
92	99893	Casting, forging, stamping and similar metal manufacturing services
93	99894	Materials recovery (recycling) services, on a fee or contract basis
94	99911	Administrative services of the government
95	99912	Public administrative services provided to the community as a whole
96	99913	Administrative services related to compulsory social security schemes
97	99921	Pre-primary education services
98	99922	Primary Education Services
99	99923	Secondary Education Services
100	99924	Higher education services
101	99925	Specialized education services
102	99929	Other education and training services and educational support services
103	99931	Human health services
104	99932	Residential care services for the elderly and disabled
105	99933	Other social services with accommodation
106	99934	Social services without accommodation for the elderly and disabled
107	99935	Other social services without accommodation
108	99941	Sewerage, sewage treatment and septic tank cleaning services
109	99942	Waste collection services
110	99943	Waste treatment and disposal services
111	99944	Remediation services
112	99945	Sanitation and similar services
113	99949	Other environmental services not elsewhere classified
114	99951	Services furnished by business, employers and professional organizations
115	99952	Services furnished by trade unions
116	99959	Services furnished by other membership organizations
117	99961	Audio-visual and related services
118	99962	Performing arts and other live entertainment event presentation and promotion services
119	99963	Services of performing and other artists
120	99964	Museum and preservation services
121	99965	Sports and recreational sports services
122	99966	Services of athletes and related support services
123	99969	Other amusement and recreational services
124	99971	Washing, cleaning and dyeing services
125	99972	Beauty and physical well-being services
126	99973	Funeral, cremation and undertaking services

127	99979	Other miscellaneous services like escort services etc.
128	99980	Domestic services
129	99990	Services provided by extraterritorial organisations and bodies

SEZ Online