

**FOC/NCV declaration - CA Certificate format**

This is to certify that we have verified the books of account and relevant records of [Name of Importer], having registered office at [Address] and IEC No. [Importer Exporter Code], in connection with the imports declared as Free of Cost (FOC) / Sample / No Commercial Value.

Based on the information and explanations provided to us and our examination of the records produced before us, we hereby certify the following:

1. The goods covered under the below Bills of Entry have been received by the importer on Free of Cost (FOC) / Sample / No Commercial Value basis:

| Bill of Entry No. | Date | Port of Import | Invoice No. and Date | Description of Goods | Declared Value (if any) Basis (FOC / Sample / NCV) | Remarks |
|-------------------|------|----------------|----------------------|----------------------|----------------------------------------------------|---------|
|                   |      |                |                      |                      |                                                    |         |
|                   |      |                |                      |                      |                                                    |         |
|                   |      |                |                      |                      |                                                    |         |

2. These imports have not resulted in any payment obligation under FEMA, 1999 and no corresponding Outward Remittance (ORM) has been made or is outstanding in the books of the importer towards the above imports.

3. To the best of our knowledge and belief, the transactions are genuine and carried out in the ordinary course of business.

This certificate is issued at the request of the importer for submission to their Authorised Dealer Bank / Regulatory Authorities for closure of Bills of Entry in IDPMS as per applicable RBI guidelines.

For [Name of Chartered Accountant Firm]

Firm Registration No.: \_\_\_\_\_

Signature: \_\_\_\_\_

Name of Chartered Accountant: \_\_\_\_\_

Membership No.: \_\_\_\_\_

Place: \_\_\_\_\_

Date: \_\_\_\_\_

UDIN: \_\_\_\_\_