

Circular No. 16/2026 -Customs

F. No. 450/58/2015-Cus.IV(Pt.I)
Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes & Customs)

Room No. 16049, Kartavya Bhavan-1,
New Delhi, the 30th March, 2026.

To

The Principal Chief Commissioners/Chief Commissioner of Customs/Customs (Preventive)/
Customs & Central Tax,

The Principal Commissioners/Commissioners of Customs/Customs (Preventive)/Customs &
Central Tax,

The Principal Director Generals/Director Generals under CBIC.

**Subject: Implementation of the Sea Cargo Manifest and Transhipment Regulations
(SCMTR)-reg.**

Madam/Sir,

Kind attention is invited to the Sea Cargo Manifest and Transhipment Regulations (SCMTR), 2018 issued *vide* Notification No. 38/2018- Customs (N.T.) dated 11th May, 2018, as amended from time to time and latest extended *vide* Notification No. 31/2026-Customs (N.T.) dated 30th March 2026.

2. The Board has examined the implementation status of the Sea Cargo Manifest and Transhipment Regulations (SCMTR) 2018. It is noted that SCMTR messages relating to movement of cargo between gateway ports and foreign ports, for both arrival and departure, have been successfully implemented across the country. Further, the Stuffing (SF) messages has been made operational at all sites. However, uniformity in filing of SF message is yet to be achieved. Field formations are, therefore, requested to take necessary steps to ensure its consistent adoption at all locations.

3. Considering that certain messages are still under development and require comprehensive testing across ICDs, CFSs, SEZs and gateway ports, the transitional provisions for the SCMTR have been extended till 30th June, 2026 *vide* Notification No. 31/2026-Customs (N.T.) dated 30th March, 2026. During this extended period, all stakeholders are required to file complete and correct declarations electronically in the prescribed format.

4. The Chief Commissioners of Customs, in coordination with the Directorate General of Systems, are requested to conduct weekly outreach programs in their respective zones, to sensitise all the stakeholders appropriately. This exercise intends to ensure a smooth implementation of SCMTR 2018.

5. This Circular may be given wide publicity by issuing suitable Public Notice/ Trade Notice. Difficulties, if any, in the implementation of the above Circular may be brought to the notice of the Board.

Hindi version follows.

Yours faithfully,



(Indrajit Panda)
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