

No. K-43013(18)/3/2019-SEZ
Government of India
Ministry of Commerce & Industry
Department of Commerce
SEZ Section

Vanijya Bhavan, New Delhi
Dated: 3rd August, 2026

To

The Development Commissioners,
All Zonal SEZs

Subject: Supplies under clause (j) of Rule 53 A of SEZ Rules, 2006 for the purpose of calculation of NFE. -reg.

Ma'am/Sir,

I am directed to refer to the subject mentioned above and to say that Rule 53 of the SEZ Rules, 2006 relating to the calculation of Positive Net Foreign Exchange (NFE) provides as under:

"The units shall achieve positive net foreign exchange to be calculated cumulatively for a period of five years from the commencement of production according the following formula, namely:-

Positive Net Foreign Exchange = A - B > 0

Where,-

*A : is free on board value of exports, **including exports to Nepal and Bhutan against freely convertible currency**, by the unit and the value of following supplies of their product, namely:-*

- a.*
- b.*
- .*

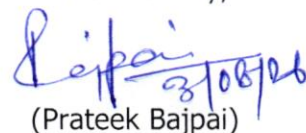
***j. supply to other units and developers in the same or other special economic zone or export oriented unit** or Electronic Hardware Technology Park or Software Technology Park Unit or Bio-technology Park unit provided that such goods and services are permissible for import or procurement by such units and developers.*

Explanation.- For removal of doubts, it is hereby clarified that the supplies under clause (j) shall be against procurement certificate, as applicable...."

2. In view of the above, it is requested to furnish comments by 07.08.2026 whether payments against such SEZ to SEZ or SEZ-to-EoU supplies are being received in freely convertible currency or Indian Rupees (INR) by the supplying units. It may also be indicated that in case the receipts are received in INR, whether the same are considered towards NFE calculation by recipient SEZ units.

3. This issues with the approval of Competent Authority.

Yours faithfully,


(Prateek Bajpai)

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