

Ministry of Finance



Central Board of Indirect Taxes and Customs (CBIC) introduces deferred Customs Duty payment facility for Eligible Manufacturer Importers as announced in Union Budget 2026-27

CBIC also notifies eligibility and guidelines for Eligible Manufacturer Importer Scheme

EMI Scheme is a Trust-Based Customs Facilitation Scheme to improve cash flow, promote compliance and boost domestic manufacturing, and facilitate Ease of Doing Business

EMI facility will be available from 1st April, 2026 and will remain in force till 31st March, 2028

Applications under the EMI scheme can be submitted online from 1st March, 2026 on the AEO portal at www.aeoindia.gov.in under the tab “Eligible Manufacturer Importer”

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In pursuance of the Union Budget 2026–27 announcement by the Union Minister for Finance and Corporate Affairs, the Central Board of Indirect Taxes and Customs (CBIC) has introduced a new facilitation measure for trusted manufacturers by enabling the facility of deferred payment of Customs duty to a new category of importers called Eligible Manufacturer Importers (EMIs). CBIC has issued detailed eligibility conditions, application process and operational guidelines through Circular No. 08/2026-Customs dated 28th February, 2026, in this regard.

Under this initiative, Eligible Manufacturer Importers (EMI) will be able to clear imported goods without paying Customs duty at the time of clearance. Instead, the applicable duty can be paid on a monthly basis as prescribed under the Deferred Payment of Import Duty Rules, 2016, helping manufacturers better manage cash flows and working capital.

The facility will be available from 1st April, 2026 and will remain in force till 31st March, 2028. The deferred payment facility shall be available to EMI meeting prescribed criteria related to Customs and GST compliance, turnover, financial standing and past track record. Existing AEO-T1 entities, including MSMEs, that fulfil the eligibility conditions are also eligible to participate.

The EMI scheme is designed as a trust-based facilitation measure, encouraging compliant manufacturers to benefit from simplified procedures while nudging them towards higher levels of compliance. During the validity period of the scheme, approved Eligible Manufacturer Importers are expected to progressively obtain AEO-T2 or AEO-T3 status, enabling access to enhanced facilitation, faster clearances and priority treatment under the AEO Programme.

Applications under the EMI scheme can be submitted online from 1st March, 2026 on the AEO portal at www.aeoindia.gov.in under the tab “Eligible Manufacturer Importer”.

This reform is expected to significantly improve ease of doing business, strengthen the compliance culture, promote wider participation in the AEO programme and provide a boost to domestic manufacturing. It reflects CBIC’s continued commitment to creating a predictable, efficient and facilitative Customs environment to support India’s manufacturing-led and export-oriented growth.

[CLICK HERE TO ACCESS CIRCULAR NO. 08/2026-CUSTOMS](#)

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