October 26, 2026

DGFT

Export factoring support drops UIN and sets claim deadlines

DGFT Trade Notice No. 32/2026-27 drops the UIN for export factoring support under the Export Promotion Mission, uses the IEC, and sets upload and claim deadlines.

THE DIRECTORATE GENERAL of Foreign Trade (DGFT), Department of Commerce, Ministry of Commerce & Industry, issued Trade Notice No. 32/2026-27, dated October 26, 2026, making amendments and clarifications to the guidelines for Support for Alternative Trade Instruments under Export Promotion Mission (EPM) – Niryat Protsahan. It is issued in continuation of Trade Notice No. 25/2025-26 of February 20, 2026, which notified that intervention, and makes one amendment and issues clarifications with respect to that notice's Operational and Procedural Guidelines (Annexure-II) and Application Procedure (Annexure-IV); all other operational and procedural guidelines of Trade Notice No. 25/2025-26 remain unchanged. It is issued from F. No. 01/02/34/AM-26/EPM with the approval of the Competent Authority and signed by Md. Moin Afaque, Joint DGFT.

KEY FACTS

AUTHORITY

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Trade Notice No. 32/2026-27

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The one amendment discontinues the Unique Identification Number (UIN). Exporters no longer submit a declaration of intent or obtain a UIN before availing the factoring facility: paras (a) to (e) of Annexure-IV and the Intent to Claim Form are deleted, UINs already generated cease to have effect, and exporters are identified by their Importer Exporter Code (IEC) at all stages of application, claim and disbursal. The notice lists three eligible export factoring modalities, each with its own trigger for the Factor's data filing: M1, Advance Factoring; M2, Revolving Factoring Facility; and M3, Advance Factoring with Bullet Interest. Under M1 and M3 the Factor files one record per tranche after buyer payment; under M2, one record per billing period after that period closes, and the subvention is computed only after the Actual Buyer Payment Date is furnished at invoice closure.

Factors must register on the DGFT portal (dgft.gov.in) before uploading transaction data, then upload it through My Dashboard → Factoring Application Room → Start Fresh Application, where a prescribed data template is provided, within one month of the relevant filing trigger. The uploaded data constitutes IEC-wise subvention claims filed by the Factor on the exporter's behalf. The exporter then opens Services → Export Promotion Mission → Support for Alternative Trade Instruments → Apply for Claim of Support, disables or deletes any record that is not eligible or not intended to be claimed, and files the claim online with digital authentication and the requisite declaration. Exporters file consolidated claims on a monthly basis, not later than two months from the date of the Factor's upload. Once the Competent Authority approves a claim, the sanctioned subvention is credited to the bank account linked to the exporter's IEC.

The notice recalls that para 4(i) of Annexure-II to Trade Notice No. 25/2025-26 makes support admissible only for exports made on or after February 20, 2026, and clarifies that the relevant event is the date of the underlying export, as evidenced by the date of filing of the Export General Manifest (EGM) specifying the shipping bill. Claims for export factoring transactions on or after February 20, 2026 may be filed from the date the portal for this intervention is operationalized. It states two rules on when the time limits apply. Part III says that for

transactions predating the date of the notice, the time limits "shall be reckoned from the date of this Trade Notice rather than from the actual date of the filing trigger or upload". Part IV says the time limitation for filing claims in Part III "shall apply prospectively from that date", the date of operationalization, and "shall not bar claims in respect of transactions occurring between February 20, 2026 and the date of portal operationalization".

An eligible MSME exporter availing Interest Subvention for Pre- and Post-Shipment Export Credit under Trade Notice No. 20/2025-26 of January 2, 2026 may concurrently avail this support, and vice versa, subject to the conditions specified at Annexure-I to the notice. An invoice or export receivable financed through export factoring and claimed under this support may not be the subject of a post-shipment export credit claim under the Interest Subvention intervention, and vice versa, and the interest cost may not be claimed under both interventions. The annual ceilings apply separately and independently to each intervention. A duplicate or excess claim makes the exporter liable to full recovery of the amount with interest and to penal action under the applicable provisions of the Foreign Trade (Development and Regulation) Act, 1992. The notice does not give the date the portal goes live, the rate of subvention or the amounts of the annual ceilings.

Issued by	Directorate General of Foreign Trade, Department of Commerce, Ministry of Commerce & Industry
Document	Trade Notice No. 32/2026-27
Dated	October 26, 2026
Applies to	Exporters and Factors under Support for Alternative Trade Instruments, Export Promotion Mission (EPM) – Niryat Protsahan
Amends	Annexure-IV of Trade Notice No. 25/2025-26 of February 20, 2026 (paras (a) to (e) and the Intent to Claim Form deleted); Annexure-II and Annexure-IV clarified
Takes effect	No date stated; claims may be filed from the date the portal for this intervention is operationalized
UIN	Discontinued; exporters identified by their IEC; UINs already generated cease to have effect
Factor's upload	Within one month of the relevant filing trigger
Exporter's claim	Consolidated, monthly, not later than two months from the date of the Factor's upload
Eligible exports	Exports on or after February 20, 2026; the date of export is the date of filing of the EGM specifying the shipping bill

Interest Subvention (MSME exporters)	May be availed concurrently; an invoice or export receivable claimed under this support may not be the subject of a post-shipment export credit claim under Interest Subvention, and vice versa; the annual ceilings apply separately to each
File number	F. No. 01/02/34/AM-26/EPM
Signed by	Md. Moin Afaque, Joint DGFT

Eligible export factoring modalities and data filing triggers

Modality	Description and Filing Trigger
M1 – Advance Factoring	Advance paid upfront; interest deducted at disbursement or accrued over the advance period. Factor files one record per tranche after buyer payment.
M2 – Revolving Factoring Facility	Advance on revolving basis; interest on average outstanding balance per billing period. Factor files one record per billing period after that period closes. Actual Buyer Payment Date furnished at invoice closure; subvention computed only after this date is provided.
M3 – Advance Factoring with Bullet Interest	Advance paid upfront; interest deferred and charged in full at buyer settlement. Factor files one record per tranche after buyer payment.

The trade notice (PDF, 538 KB)

Source: DGFT's own copy.

Checked against the official copy on October 27, 2026.

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Read online: indusdesk.com/dgft/insights/export-factoring-support-drops-uin-and-sets-claim-deadlines/