**OFFICE OF THE ADMINISTRATOR**
**(IFSCA) INTERNATIONAL FINANCIAL SERVICES CENTRES AUTHORITY**
**BUILDING ID 12-B, BLOCK-12, ZONE 1, ROAD 1A, GIFT SEZ, GIFT CITY, GANDHINAGAR, GUJARAT – 382050**
**Email: ifsca-admin@ifsca.gov.in**

**13-11-2026**

## Public Notice No. 08/2026-27

## (Clarification regarding filing of Export Declaration Form by IFSC Units)

Reference is drawn to Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026 issued by Reserve Bank of India (RBI) vide Notification No. FEMA 23(R)/2026-RB dated 13.01.2026, which came into effect from 01.10.2026. Regulation 3 (2) of the said Regulations mandates that an exporter of services shall furnish Export Declaration Form (EDF) specifying the full export value of services, within 30 days from the end of month in which invoice for services has been raised.

2. This office has been receiving enquiries from various IFSC Units as to whether IFSC Units are required to file the Export Declaration Form.

3. The matter was taken up with the RBI and on the basis of clarification received from RBI, it is informed that EDF is not applicable for export of services (including software) by IFSC units to Persons Resident Outside India (PROIs).

4. This is issued with the approval of the Administrator (IFSCA).

Digitally signed by GOUTHAM S
Date: 13.11.2026 11:14:51

Goutham S
DEPUTY GENERAL MANAGER