

Export Declaration Form (EDF) for Service Exporters

New RBI reporting requirement effective 1 October 2026 | Complete applicability and filing guide | 3 October 2026

In one line: from 1 October 2026, every Indian exporter of services (including software) must declare each export to its Authorised Dealer (AD) bank in an **Export Declaration Form (EDF)**, within **30 days from the end of the month** in which the invoice is raised. Earlier, plain service exports needed no declaration and software exports used SOFTEX.

1. At a glance

Item	Requirement
Legal basis	Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026 (Notification FEMA 23(R)/2026-RB dated 13 Jan 2026), with RBI Directions (A.P. (DIR Series) Circular No. 20 dated 16 Jan 2026). Amended by Notification FEMA 23(R)(1)/2026-RB dated 22 Sep 2026.
Effective date	1 October 2026. Replaces the 2015 Export Regulations, the Master Directions on Export and on Import of Goods and Services, and the listed 167 circulars.
Who must file	Every exporter of services. The Regulations state that 'services' includes software. No minimum value threshold applies to filing.
Due date	Within 30 days from the end of the month in which the invoice is raised. One consolidated EDF per month is allowed.
File with	AD bank (services); AD bank or STPI (software, outside SEZ); Development Commissioner (SEZ units).
After filing	AD must enter the EDF in EDPMS within 5 working days, then close the entry when payment is realised.
Realisation period	9 months from invoice date (12 months if invoiced or settled in INR), as amended on 22 Sep 2026.

Check your sources. Several articles published earlier in 2026 quote 15 months (18 months for INR) for realisation. RBI's amendment of 22 September 2026 changed this to **9 months (12 months for INR)**. Use the amended figures.

2. To whom it applies

- **Any resident exporter of services** to overseas recipients: IT/ITeS companies, GCCs and captive centres, software developers, consultants, marketing and design agencies, freelancers, financial and professional service providers, including CA/CS/legal practices serving foreign clients.
- **Software exporters** now file EDF in place of SOFTEX. The Regulations define software to include any computer programme, database, design, or audio/video signals delivered other than on a physical medium.
- **SEZ units** file with their Development Commissioner. Software exporters in the DTA may file with the AD or STPI.
- **Goods exporters** already file EDF (deemed part of the shipping bill at EDI ports). Their process is largely unchanged.

Export type	Before 1 Oct 2026	From 1 Oct 2026	Specified authority
Services other than software	No declaration	EDF	AD bank (DTA); SEZ Development Commissioner (SEZ)
Software	SOFTEX to STPI / SEZ	EDF (SOFTEX removed)	AD bank or STPI (DTA); SEZ Development Commissioner (SEZ)
Goods	EDF / shipping bill	EDF, no major change	Customs; SEZ Development Commissioner

Invoices raised before 1 October 2026. Practitioner guidance (Xflow, 18 Sep 2026) treats an invoice raised before 1 October but paid after it as outside the EDF requirement. The Regulations supersede the old rules 'except things done before', and Regulation 20 lets ADs handle pre-1 October matters that earlier needed RBI approval. Treat this as indicative and confirm with your bank in writing.

3. When to file

- **General rule:** within 30 days from the end of the month in which the invoice for the service is raised (Regulation 3(2)).
- **Monthly consolidation:** an exporter serving one or more recipients in a month may submit a single EDF for all of them.
- **Services other than software:** the EDF may alternatively be submitted on or before the date of receipt of payment.
- **Extension:** the AD may extend the filing period on a request citing reasons, if it finds the reasons reasonable.

Invoice raised in	Month ends	Standard EDF due date
October 2026 (first cycle)	31 Oct 2026	30 Nov 2026
November 2026	30 Nov 2026	30 Dec 2026
December 2026	31 Dec 2026	30 Jan 2027
January 2027	31 Jan 2027	2 Mar 2027

4. How to file: step by step

Step	Action	Notes
1	Prepare an invoice register for the month	Customer name and address, country, invoice number, date, currency, amount, contract reference, service description, SAC code.
2	Complete the EDF (Annex to the Regulations)	Services mainly use Section 1 (general), Section 2B (invoice table) and Section 4 (declaration). Sections 2A and 3 are for goods and post/courier.
3	Submit to the specified authority	Bank channels vary: online portal, email or branch. Banks are still finalising processes, so ask your AD for its procedure and fees.
4	AD posts the entry in EDPMS	Within 5 working days of receiving the EDF (Regulation 18(1)(b)).
5	Receive payment through the AD	AD credits the receipt only after satisfying itself of the genuineness of the transaction and updating or closing the EDPMS entry (Regulation 4(2)).
6	Close the EDPMS entry	Invoices up to Rs. 10 lakh (or foreign currency equivalent): closure on exporter's declaration, which may be given quarterly in bulk. Above Rs. 10 lakh: share invoice and payment evidence (FIRA/FIRC) with the AD.
7	Obtain eBRC	Per practitioner commentary, eBRC follows EDPMS closure. Keep it for GST and tax records.

5. Key EDF fields for service exporters

Field	What to enter
1.1 Type of export	Service.
1.5 / 1.6 Category, AD code	Usually 'Custom (DTA units)' for non-SEZ exporters. AD code of the branch receiving payment (not IFSC or SWIFT).
1.7 to 1.9 IEC, GSTIN, PAN	Exporter's own details. If no IEC, ask the bank how it wants this field handled. Use the entity's PAN (proprietor's PAN for sole proprietors and freelancers).
1.12 Mode of realisation	Others (for example bank transfer against invoice, or advance payment).
1.15 / 1.16 Third party	Fill only if someone other than the overseas customer pays. Declare name, address and relationship.
1.21 / 1.22 Description, value in words	Clear service description consistent with invoices and contracts. Total value in INR in words, using a reference rate you document.

Field	What to enter
2B Invoice table	One row per invoice: recipient, country, invoice number, date, currency, amount, net realisable value, contract reference, description, SAC code, remarks (advance, part-payment, credit note).
4 Declaration	Signed by exporter or authorised signatory. Includes the undertaking to realise proceeds within the RBI period and to submit supporting documents.

6. Realisation, adjustments and AD powers

Topic	Position under the 2026 Regulations (as amended)
Realisation period	9 months from invoice date for services. 12 months where invoiced or settled in INR. Project exports: as per contract terms (Regulation 5).
Extension	AD may extend beyond the period if satisfied with the reasons cited.
Reduction or non-realisation	AD may allow under- or non-realisation on reasons shown. Up to Rs. 10 lakh per invoice: on exporter's declaration (Regulation 6).
Set-off	Export receivables may be set off against import payables with the same overseas party, or its group or associate companies, within the realisation period. Goods and services legs may be set off against each other (Regulation 7).
Third-party payments	AD may permit if satisfied about bona fides. Declare the third party in the EDF (Regulation 8).
Advance receipts	Route the advance and later receipts through the same AD, unless both ADs are informed of a change (Regulation 10).
Long-pending dues	If proceeds stay unrealised over one year past the due date (or extended period), further exports only against full advance or irrevocable L/C (Regulation 13).

7. Consequences of non-compliance

- **Banking friction:** the AD credits export receipts only after it has satisfied itself of genuineness and updated EDPMS. A missing EDF can delay or hold the credit.
- **eBRC and GST:** open EDPMS entries can block eBRC generation (practitioner commentary). eBRC or FIRC is the usual proof of receipt in convertible foreign exchange, which supports zero-rated export treatment and GST refund claims.
- **FEMA exposure:** contraventions can attract penalty under Section 13 of FEMA, 1999, or compounding.
- **Protection from bank penalties:** an AD may not levy any charge or penalty on its customer for a regulatory delay or violation by the customer. It may charge reasonable fees for processing (Regulation 19(3)).

8. VSARK recommended action plan

When	Action
Now	Choose and confirm your AD bank. Ask for its published EDF policy and SOP (Regulation 19 requires ADs to disclose these), submission channel, fees, and handling of credit notes.
Now	Tag every invoice with SAC code, contract reference and a clear description. Align ERP or billing templates to the EDF fields.
By 30 Nov 2026	File the first consolidated EDF for October 2026 invoices (or file with each payment for non-software services).
Monthly	Reconcile invoice register, EDF, bank credits and EDPMS status. Chase any entry not closed after payment.
Quarterly	For invoices up to Rs. 10 lakh, consider one consolidated closure declaration to the AD.

When	Action
Every month	Track realisation due dates (12 months for INR). Apply for extension before expiry where payment is delayed.
Year-end	Match EDPMS closures and eBRCs with GST export turnover and the books. Retain contracts, invoices, EDF acknowledgement and FIRA/FIRC.

Sources

1. RBI, Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026, amended up to 22 Sep 2026 (rbi.org.in, Notification Id 13277).
 2. RBI, A.P. (DIR Series) Circular No. 20 dated 16 Jan 2026, Export and Import of Goods and Services (rbi.org.in, Id 13278).
 3. Lakshmikumaran & Sridharan, 'RBI Releases FEMA 2026 Export-Import Trade Regulations' (Mondaq, 27 Jan 2026).
 4. CA Abhishek Dokania, 'Service Exporters to File Monthly EDF' (TaxGuru, 28 May 2026).
 5. Xflow, 'RBI's new EDF requirements: a practical guide' (18 Sep 2026).
- Points marked as practitioner commentary come from sources 4 and 5, not from RBI text.

Need help? VSARK assists with AD bank selection, EDF preparation, monthly filing, EDPMS reconciliation, eBRC and GST export reconciliation. Write to mukander@vsark.com or call **+91 85804 61755**.