

# INFORM: Corporate & Compliance

October 2026



## Foreign Trade



### 1. Foreign Exchange Management (Export and Import of Goods and Services) (Amendment) Regulations, 2026

**Amendment:** The consolidated Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026 (FEMA 23(R)/2026-RB dated 13 January 2026), are scheduled to come into force on 1 October 2026 and supersede the 2015 Export Regulations. On 22 September 2026, the Reserve Bank of India amended the Regulations prior to their commencement. The key changes include:

- a) The ordinary export-realisation period has been reduced from 15 months to 9 months, and the period for INR-invoiced or settled exports has been reduced from 18 months to 12 months.
- b) Exporters on the Caution List as of 30 September 2026 will continue to be governed by existing orders until they are removed from the list.
- c) A new Regulation 20 has been inserted into the principal regulations to permit authorised dealers to handle specified pre-1 October 2026 export, import and merchanting-trade transactions that previously required RBI approval. [Read More.](#)

**Reference:** Notification No. FEMA 23(R)/(1)/2026-RB  
(<https://rbidocs.rbi.org.in/rdocs/notification/PDFs/FEMA23R2509202677C08DEDE2694B528FF6025930BF49F9.PDF>)

**Effective Date:** 1 October 2026

## 2. Foreign Trade (Development and Regulation) Act, 1992

### 2.1. De Minimis Exemption from Registration-cum-Membership Certificate (RCMC) Requirement for Low-Value Exports

**Amendment:** The DGFT has inserted sub-paragraph (c) in Paragraph 2.57 of the Foreign Trade Policy, 2023, exempting export consignments with an FOB value of up to ₹3,00,000 from the requirement of an RCMC or Certificate of Registration. The exemption applies on a per-consignment basis and is not an annual limit. The IEC requirement continues to apply, and an RCMC remains required wherever such a requirement is otherwise applicable under the Foreign Trade Policy, 2023. The amendment is intended to facilitate small-value exports through postal, courier and other emerging channels.

**Reference:** Notification No. 36/2026-27 (S.O. 5092(E))  
(<https://egazette.gov.in/WriteReadData/2026/276262.pdf>)

**Effective Date:** 15 September 2026



### 2.2. Continuation of Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme

**Scheme:** The DGFT has notified the continuation of the RoDTEP Scheme up to 31 December 2026. The Scheme shall be available for exports made by Domestic Tariff Area (DTA) units, Advance Authorisation (AA) holders, Special Economic Zone (SEZ) units and Export Oriented Units (EOUs). The existing RoDTEP rates and value caps, as notified in Appendix 4R and Appendix 4RE and applicable on 30 September 2026, shall continue unchanged during the extended period. All other terms and conditions governing the Scheme also remain unchanged. Exporters should ensure that their RoDTEP claims and related documentation continue to be aligned with the existing rates and caps during the extended validity period.

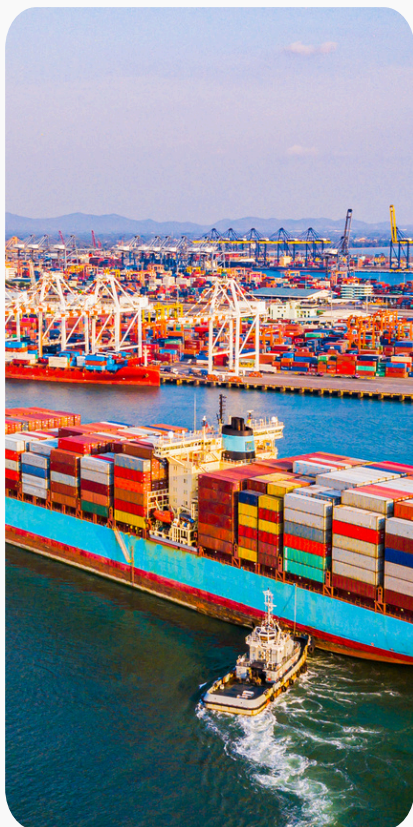
**Reference:** Notification No. 41/2026-27

**Effective Date:** 30 September 2026

### 2.3 Miscellaneous Trade Policy Updates

- The DGFT has amended Notification No. 65/2025-26 dated 19 March 2026 and Notification No. 21/2026-27 dated 29 June 2026 relating to the Resilience & Logistics Intervention for Export Facilitation (RELIEF) under the Export Promotion Mission (EPM). The eligibility period under Component II of the RELIEF intervention, which covers shipments meant for delivery or transshipment, has been extended up to 31 March 2027 to enhance utilisation and facilitate trade resilience [Notification No. 37/2026-27].





- The DGFT has extended the Minimum Import Price (MIP) condition originally imposed under Notification No. 30/2025-26 dated 18 September 2025 on specific items covered under Chapter 29 of ITC HS, 2022, Schedule-I (Import Policy) [Notification No. 39/2026-27].
- The DGFT has extended the Minimum Import Price (MIP) condition originally imposed under Notification No. 41/2025-26 dated 10 October 2025 on Sulfadiazine API covered under Chapter 29 of ITC HS, 2022, Schedule-I (Import Policy) [Notification No. 40/2026-27].
- The DGFT issued Public Notices 28–30 concerning the application and allocation modalities and extended timelines under the Tariff Rate Quota (TRQ) scheme for the import of 10 lakh MT of raw sugar. Public Notice 31, dated 30 September 2026, further extends the timeline for the surrender of unutilised TRQ quantity allocated under the scheme.
- Trade Notice 25, dated 7 September 2026, introduced an Open API Integration for the Certificate of Origin (CoO) through the Trade Connect e-Platform to enable automated issuance and verification.
- Trade Notice 28, dated 16 September 2026, revised the timeline for the issuance of Pre-Shipment Inspection Certificates (PSICs) and provided a one-time relaxation for the issuance of backlog PSICs.

### 3. Reserve Bank of India circular on Novation of OTC Derivative Transactions

The Reserve Bank of India issued instructions relating to the novation of specified over-the-counter derivative transactions and incorporated the applicable novation requirements into the Directions governing OTC foreign exchange, rupee interest-rate, government securities and credit derivatives. Regulated entities undertaking covered OTC derivative transactions should review their documentation and transaction processes to ensure compliance with the revised novation framework.

**Reference:** RBI/2026-27/263

(<https://rbidocs.rbi.org.in/rdocs/notification/PDFs/NT263695FF625A09A48248840B53359D48063.PDF>)

**Date:** 22 September 2026



## Consumer Law



### 1. Consumer Protection (E-Commerce) (Amendment) Rules, 2026

**Amendment:** The Department of Consumer Affairs notified amendments to the Consumer Protection (E-Commerce) Rules, 2020. The key changes include:

- a) E-commerce entities are required to comply with the Guidelines for Prevention and Regulation of Dark Patterns, 2023, conduct an annual self-audit and prominently display a compliance certificate.
  - b) A price reduction must be displayed alongside the “prior price”, meaning the lowest price at which the goods or services were offered during the preceding 30 days.
  - c) Search-result manipulation is prohibited, and sponsored listings are required to be clearly identified.
  - d) E-commerce entities are required to participate in the National Consumer Helpline convergence process.
  - e) Marketplaces are required to obtain the consumer’s express and affirmative consent for specified uses of consumer information.
- E-commerce entities and marketplace operators should review their pricing disclosures, search-result practices, sponsored listings, consumer-consent mechanisms, seller disclosures and compliance processes before the amended rules come into force. [Read More](#).

**Reference:** G.S.R. 789 (E)

([https://consumeraffairs.gov.in/public/upload/admin/cmsfiles/whatsnews/E\\_Commerce\\_Amendment\\_Rules\\_2026\\_2026-09-11\\_18-12-39.pdf](https://consumeraffairs.gov.in/public/upload/admin/cmsfiles/whatsnews/E_Commerce_Amendment_Rules_2026_2026-09-11_18-12-39.pdf))

**Effective Date:** 1 January 2027



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