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INDIA'S SPECIAL CHEMICALS, ORGANISMS, MATERIALS, EQUIPMENT AND TECHNOLOGIES (SCOMET) REGULATIONS

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FOREWORD

In an era defined by rapid technological advancement and global interconnectivity, the significance of robust export control mechanisms cannot be overstated. India's commitment to ensuring that trade in sensitive goods and technologies aligns with its national security objectives and international non-proliferation obligations forms the cornerstone of the SCOMET framework.

This booklet is a comprehensive and practical guide to India's dual-use and strategic export control system. It has been meticulously prepared to serve as a ready reference for industry professionals, compliance officers, policymakers, and researchers engaged in international trade and technology management.

The document not only explains the legal, regulatory, and procedural architecture of the SCOMET regime but also highlights the evolving landscape of export controls in emerging sectors such as defence, space, artificial intelligence, and advanced materials. It provides insights into authorisation processes, compliance obligations, and internal control systems that underpin responsible export practices.

This publication would enhance awareness, promote voluntary compliance, and foster a culture of accountability among exporters. This booklet will serve as both a guide and a catalyst in building a resilient, transparent, and globally harmonised export control ecosystem in India.

As India's role in the global technology and manufacturing landscape continues to expand, adherence to the principles of strategic trade management becomes ever more vital. Let this publication serve as a reminder that security and trade are not conflicting goals but mutually reinforcing pillars of sustainable national growth.

Warm regards,

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PREFACE

This booklet offers a practical and structured overview of India's Special Chemicals, Organisms, Materials, Equipment and Technologies (SCOMET) regulations. It is intended to serve as a ready reference for professionals engaged in advisory, compliance, and trade-related roles who seek to understand and apply the regulatory requirements governing the export of dual-use and strategic goods from India.

The objective of this booklet is to provide an understanding of the SCOMET framework, its purpose, evolution, and operational mechanisms. It outlines how the SCOMET list functions within India's broader export control system and how it aligns with international non-proliferation regimes. The booklet also traces the historical development of India's export control laws, and explains the legal foundations under which SCOMET operates, including relevant provisions of the FTDR Act.

Special focus is placed on the practical aspects of compliance. This includes an explanation of the authorisation process, the role of different regulatory authorities, and the procedural steps required for exporting controlled items. The booklet also highlights compliance obligations applicable to exporters, such as documentation, end-use controls, and record-keeping, as well as the legal consequences of non-compliance.

Further, this booklet offers insights into sector-specific relevance, particularly for industries such as chemicals, aerospace, electronics, advanced manufacturing, and life sciences, where SCOMET-related controls are most likely to apply. Attention is also given to audit preparedness, inspections by authorities, and industry readiness measures that support ongoing compliance and risk mitigation.

Overall, this booklet is designed to serve as a practical guide that can be referred to across functions like legal, compliance, trade, and advisory and is updated as policies and regulations evolve. It aims to support consistent and informed engagement with India's strategic export control framework.

Introduction - Export Controls

Export controls are laws and rules that regulate the movement of dual-use goods, services, and technologies across borders. Their main purpose is to manage exports in a way that balances national security with commercial interests.

The term 'dual use' refers to items that can serve both civilian or industrial needs as well as military purposes, including their possible role in developing weapons of mass destruction (nuclear, chemical or biological).

The principal aim of export controls is to stop the spread of weapons of mass destruction, their delivery systems, and the uncontrolled movement of conventional arms or military goods. Many countries that produce or export dual-use goods and technologies apply such controls.

In line with this, India maintains a unified export control list that covers dual-use, military goods, nuclear related goods including software and technology. These goods can be used for civilian/industrial purposes as well as for military purposes. Accordingly, their export is allowed only with authorization (unless specifically exempted). Certain sensitive items, however, remain completely prohibited.

Historical Development of India's Export Control Regulation

Post-Independence and the Cold War Era (1950s–1980s): Ideological Divergence and Technological Denial

- After independence, India viewed disarmament and non-proliferation as interlinked goals and supported global nuclear restraint. However, the 1962 war with China and the 1974 peaceful nuclear explosion shifted India's stance. India became more cautious of Western-led export control groupings, which were seen as discriminatory and designed to deny technology to developing countries.
- As a consequence, India initially refrained from joining some export-control regimes and pursued a self-reliant approach to sensitive technologies.

Policy Shift in the 1990s: Liberalization and Security Realities

- The end of Cold War brought a major shift in India's strategic and economic thinking. Growing security threats and economic liberalization prompted India to begin developing its own export control framework. In 1993, India implemented the Chemical Weapons Convention schedules via DGFT notifications.
- By 1995, India introduced its first formal control lists i.e. Special Materials, Equipment and Technology List and a separate Nuclear List, marking the beginning of a structured dual-use export control regime.
- A review mechanism was set up in 1999, eventually leading to a more refined and harmonized list.

Establishment of SCOMET and Legal Reinforcement (2000s)

- In 2000, the Special Materials, Equipment and Technology List evolved into the SCOMET list. SCOMET is an acronym for Special Chemicals, Organisms, Materials, Equipment and Technologies. Accordingly, the SCOMET list is India's export control list for dual-use goods, munitions and nuclear related items, including software and technology.
- The WMD Act further strengthened India's domestic export control regime by criminalizing trade (including brokering and transshipment) of weapons of mass destruction.
- In 2010, India amended the FTDR Act and added Chapter IV-A, which provided a statutory framework for controlling the export of strategic goods and technologies.

Global Recognition and International Engagement (2008–2018)

- In 2008, India received a waiver from the Nuclear Suppliers Group, allowing it to engage in civil nuclear trade, despite not being a signatory to Nuclear Non-Proliferation Treaty. This was an acknowledgment of India's robust non-proliferation record.
- India progressively aligned its SCOMET list with global standards:
  - In 2015: The SCOMET list was aligned with international export control regimes.
  - During 2016–2018: India became a member of the Missile Technology Control Regime, Wassenaar Arrangement, and the Australia Group, demonstrating its credibility and willingness to act as a responsible exporter.

Recent Developments and Modernization (2023–2025)

- FTP 2023 consolidated all SCOMET provisions into a dedicated chapter for ease of understanding and compliance.
- In 2024, DGFT issued a fresh SCOMET update. Notably, responsibility for Category 6 (defence-related items) licensing was delegated to the Department of Defence, marking further streamlining.
- In 2025, SCOMET list was amended to add new category i.e. Category 7 to cover 'Certain Emerging Technologies and Related items'.

Legal and Regulatory Framework

International Framework

India's export controls operate in the context of global non-proliferation efforts. Key instruments include:

Treaties

Chemical Weapons Convention: This was implemented domestically through the CWC Act (India has destroyed its declared chemical stockpile).

Biological and Toxin Weapons Convention: This was implemented through the WMD Act, ensuring controls on biological agents and technologies.

Nuclear Non-Proliferation Treaty: India is not a signatory to this treaty but has aligned its principles through domestic measures.

UNSCR 1540 (2004):

This obliges all countries to prohibit access of weapons of mass destructions and their delivery systems to non-state actors. India implemented this through a robust legal and regulatory framework, including export control regulations and licensing mechanisms.

Multilateral export control regimes:

- **Missile Technology Control Regime:** India is a member.
- **Wassenaar Arrangement:** India is a member.
- **Australia Group:** India is a member.
- **Nuclear Suppliers Group:** India is not a member, but its controls harmonize with its guidelines.

SCOMET - India Framework

Over past two decades, India has developed a comprehensive export control framework to prevent non-state actors, especially terrorists, from obtaining weapons of mass destructions or their delivery systems, while ensuring regulated trade in dual-use goods and technologies.

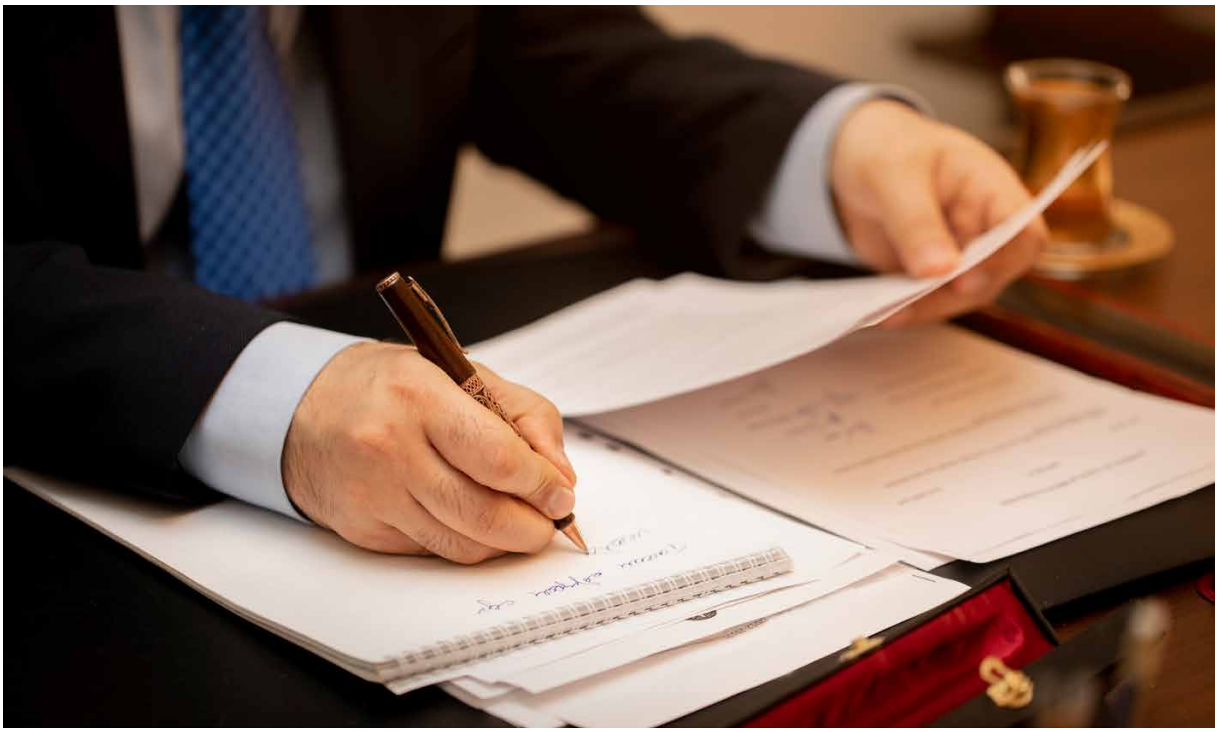
The primary legislation in Indian legal and regulatory framework for the same is the FTDR Act. In 2010, Chapter IV-A was introduced in the said act, which empowered the Government to regulate exports of sensitive goods, services, and technologies. This Act is complemented by other key statutes such as:

- Customs Act, 1962
- Atomic Energy Act, 1962
- CWC Act, 2000
- WMD Act, 2005
- The Environment (Protection) Act, 1986
- The Arms Act, 1959
- The Explosives Act, 1884

These collectively provide the legal foundation for India's export control regulations.

In accordance with the relevant control lists, guidelines and provisions of the international conventions, mechanisms and regimes, India regulates the exports of dual-use goods under the SCOMET list. The FTDR Act, classifies items as either 'Free', or 'Restricted', or 'Prohibited'. Items classified as 'Free' can be exported without an authorisation unless regulated under another statute. 'Restricted' items require an export authorisation issued by the DGFT. 'Prohibited' items cannot be exported under any circumstance, except with explicit government exemption or through diplomatic arrangements.

In this context, most goods listed under SCOMET fall into the 'Restricted' category. Therefore, exporters must obtain prior authorisation before exporting the same.



SCOMET - Control List

Special Chemicals

Certain chemicals which are used across industries, like pharmaceuticals and agriculture, also have characteristics that could enable their misuse in chemical weapons or military applications. Such special chemicals are covered under SCOMET list. Although these chemicals are commonly produced for legitimate purposes, they are controlled as there exist a risk of the same being diverted toward harmful purposes.

Organisms

Certain biological agents and organisms which have a legitimate usage in pharmaceutical, agriculture and research sector, may be repurposed for biological weapons or bioterrorism. Such biological agents and organisms are covered in SCOMET list.

Materials

Certain metals, alloys, composites, and other specialised materials have civilian and military applications. These materials are covered under SCOMET list.

Equipment

Machinery, devices and systems that serve civilian purposes but also have dual-use application in strategic sectors such as nuclear or defence are covered in SCOMET list.

Technology

The technology dimension of SCOMET list covers knowledge and information such as technical data, designs, processes, and know-how used in research, development, and manufacturing. It includes technologies that have legitimate civilian uses but could also be repurposed for military applications or weapons of mass destruction, and therefore warrant stringent controls.

Categorisation under SCOMET List and Licensing Authorities

The SCOMET list is divided into 9 categories (Category 0 to 8). The DGFT is the nodal authority for administering SCOMET list. It issues export authorizations for most of the categories, based on recommendations from IMWG. The IMWG consists of representatives from Ministry of Defense, Ministry of External Affairs, Department of Atomic Energy, Department of Defense Production, DRDO, ISRO and others. The broad classification under the SCOMET list and their jurisdictional licensing authorities has been summarised hereunder:

SCOMET Category	SCOMET Goods	Jurisdictional Licensing Authority
0	Nuclear materials, nuclear-related other materials, equipment and technology[1]	Department of Atomic Energy
1	Toxic chemical agents and other chemicals	DGFT
2	Micro-organisms, Toxins	DGFT
3	Materials, Materials Processing Equipment and related Technologies	DGFT
4	Nuclear-related other equipment and technology, not controlled under Category '0'	DGFT
5	Aerospace systems, equipment, including production and test equipment, and related Technology and specially designed components and accessories thereof.	DGFT
6	Munitions List[2]	Department of Defense Production / Ministry of Defense
7	Certain Emerging Technologies and related items	DGFT
8	Special Materials and Related Equipment, Material Processing, Electronics, Computers, Telecommunications, Information Security, Sensors and Lasers, Navigation and Avionics, Marine, Aerospace and Propulsion.	DGFT

Each category includes both tangible goods and intangible technology (software, know-how) associated with them.

A key feature of India's export control regime is the **'catch-all' control.** Even if an item is not specifically listed under SCOMET, the government may require an export authorisation if there is reason to believe that the export could be used in connection with weapons of mass destruction or military end-uses. Exporters are expected to exercise due diligence in screening buyers, verifying end-use statements, and checking for any red flags in the transaction.

1. Including items mentioned in Note 2 of CIN of SCOMET list
2. Excluding those covered under Note 2 and 3 of CIN and Sub-category 6A007, 6A008

Role of Customs Authorities

Although the jurisdiction for granting SCOMET authorisation rest with DGFT, or Department of Atomic Energy or Department of Defense Production, it is the Customs authorities who monitor the exports and play a pivotal gatekeeping and facilitative role. The CBIC has issued instruction directing the Customs authorities about the process to be followed in case export of goods falling under the SCOMET list

Under these guidelines, Customs authorities are required to adhere to following prescribed procedure:

Check the CBIC SCOMET repository

Step 1

Customs officers must first refer to the consolidated repository of SCOMET clarifications available on the CBIC website.

- This repository contains ruling issued by DGFT and technical classification guidance.
- If the item's classification or export status is clearly covered by an existing clarification, the export may be processed in line with that ruling.

Refer to single nodal point in case of ambiguity

Step 2

If the repository does not contain any relevant clarification, or if technical nature or if the end-use of item is unclear, Customs authorities should not directly refer the case to DGFT. The case must be referred to the Customs-III Section (Policy Wing), CBIC, which functions as the Single Nodal Point for strategic export control matters. Such referral should be made with prior approval of the Commissioner.

Submit a complete dossier

Step 3

The referral must include all supporting material, such as detailed technical drawings and product specifications, end-user and end-use declarations, photographs or specimen images of the item; and a concise note outlining the specific classification concern.

Inter-agency coordination

Step 4

Customs-III will coordinate with DGFT / IMWG and other technical authorities to obtain a definitive classification ruling, and subsequently communicate the decision to the concerned field formation.

Role of customs as compliance enabler

Step 5

Under this framework, Customs authorities functions as an active compliance facilitator rather than merely a checkpoint. Customs authorities also ensure trade facilitation which are consistent with national security objectives; and undertake effective coordination between field formations and central authorities.

Key Considerations for the Exporters

Considering the prolonged process, exporters often face shipment delays when goods not initially identified as SCOMET goods are flagged by Customs authorities during clearance. Since Customs authorities must refer such cases to the nodal section and DGFT for confirmation, the process can take time and disrupt delivery schedules.

To avoid this, exporters should assess potential SCOMET coverage well before shipment. Early technical review, end-use verification, and reference to DGFT's published clarifications can prevent last-minute issues. Exporter can also consider seeking clarification from policy interpretation committee in advance.

Licensing and Authorisations

Types of SCOMET Authorisations

India's SCOMET framework includes several categories of authorisations, each designed for a specific export scenario. The same are summarised hereunder:

Regular export authorisation

This is the most commonly issued authorisation for exports of restricted items. The authorisation is specific to the order and is valid for goods, quantity, end user and country for which the application is made. The said authorisation is valid for 24 months from the date of issue.

Export authorisation for repeat orders

Where an exporter seeks to export same goods to the same country or entities, for which an export authorisation was granted in the past, then an authorisation for repeat orders can be obtained. This facilitates streamlined approvals for genuine repeat transactions and is valid for 24 months from the date of issue. The authorisation for repeat orders is generally faster as compared to regular authorisation. Only the applications submitted within 3 years from the date of issue of original SCOMET authorisation, will be eligible for repeat authorisation. Category 3A401 and software and technology under any category are not eligible for this authorisation.

Stock and sale authorization

Where the SCOMET goods (including spares and components) are intended to be exported in bulk to a stockist or distributor located abroad for further supply to end users within the same country of the importer or to any other countries, an application for Stock and sale authorisation can be made. This authorisation is not granted for Category 0, Category 3A401, Category 6 and transfer of technology under any category. This authorisation is valid for 24 months from the date of issue.

Repair or replacement authorisation

A specific authorisation is available for cases where exporters needs to send SCOMET goods abroad for repair or return them after repairs. This authorisation covers following situations.

i. Repair/replacement of imported items and its return

ii. Repair/replacement of indigenous SCOMET items and re-export

iii. Return of items imported at repair facility in India

Key conditions to be eligible under this authorisation inter-alia include (i) the goods are re-exported to the same foreign entity from whom the goods are imported or OEM of such foreign entity, (ii) the original contract allow for repair/replacement of defective/damaged items and (iii) there is no change to the original characteristics/specifications of the SCOMET goods. This authorisation ensures smooth servicing of sensitive goods. It is valid for 24 months from the date of issue.

Return of imported items to OEM or same foreign supplier

A special authorisation is available for retuning imported SCOMET to the original foreign supplier or the OEM for reasons such as obsolescence of technology, cancellation of orders, dead on arrival, calibration, testing etc. To qualify for this authorisation, it is necessary that, the original contract allow for such return. Exporters must be able to clearly establish, through documentary evidence, that the goods being re-exported are the same as those originally imported. This authorisation is valid for 24 months from the date of issue.

Authorisation for temporary export

Authorisation for temporary export allows exporters to send SCOMET goods abroad for specific purposes such as demonstration, exhibition, tenders, trials, or similar short-term activities, with the condition that the items are brought back to India within the approved period. This authorisation can also be obtained where SCOMET goods were brought into India for similar purpose i.e. demonstration, exhibition, tenders, trials etc. This authorisation is valid for 24 months from the date of issue.

Supplies to SEZ and EOU

In case of supply of goods from DTA to SEZ or EOU, export authorisation is not required. The DTA supplier is however required to report these supplies to the respective Development Commissioner (DC) within one week of undertaking the supply. Further, where the goods are ultimately exported from the SEZ or EOUs, export authorisations are required to be obtained.

General authorisations

To facilitate ease of doing business, India has implemented general authorisations, which allow exports under pre-defined conditions without the need for transaction-specific authorisations. These authorisations are as under:

General Authorisation for Export after Repair in India (GAER)

GAER is an authorisation allowing Indian entities to return repaired or serviced SCOMET goods to foreign related entities or foreign OEMs with whom Indian company has a master service agreement. This is particularly relevant for service-based industries and MRO (maintenance, repair and overhaul) facilities. The authorisation is valid for 1 year.

Global Authorization for Intra-Company Transfers (GAICT)

GAICT is a one-time approval which enables transfer of SCOMET goods, including software and technology, between Indian companies and their foreign parent company or subsidiaries of foreign parent company or subsidiaries of Indian company. It simplifies licensing requirement for intra-company transactions by avoiding requirement to obtain repeated licenses. The authorisation is valid for 3 years. GAICT can be obtained where the SCOMET goods are transferred within the companies for carrying out certain services (including but not limited to) such as design, encryption, research, development, delivery, validation, calibration, testing, related services etc. and such services do not change the classification of the product.

General Authorization for Export of Telecommunication-related Items (GAET)

A one-time authorisation can be obtained for export/ re-export of specified telecommunication related goods listed under SCOMET Category 8A5 Part 1. The authorisation is valid for 3 years.

General Authorisation for Export of Information Security Items (GAEIS)

GAEIS enables the exporter to obtain a one time authorisation for export of specified information security items covered under SCOMET Category 8A5 Part 2, without requiring case-by-case authorisations. The authorisation is valid for 3 years.

General Authorisation for Export of Chemicals (GAEC)

Exporters can obtain a general one time authorisation for exports of specific chemicals which are intended to be exported to specified countries or entities which are not under UNSC embargo or sanctions list or on under assessment of proliferation concerns etc. This authorisation is valid for a period of 5 years from the date of its issue.

General Authorisation for Export of Drones (GAED)

Exporters seeking to export low-risk, civilian-use drones can obtaine a one-time authorisation under GAED. It is aimed at streamlining the process for manufacturers and boosting exports of eligible UAVs having a maximum range of 25 km and payload capacity of 25 kg meant for civilian purposes. This authorisation is valid for a period of 3 years.

Revalidation of authorisation

The export authorisation for SCOMET goods can be revalidated by DGFT for up to 6 months at a time, and maximum upto 12 months. The period of renewal is considered from the original expiry date. The total period of revalidation will not exceed 12 months. However, general authorisations cannot be revalidated.

Steps to Secure SCOMET Authorisation

Classification

Step 1

Identify whether the goods, software, or technology are covered under the SCOMET list (Categories 0–8) and determine the appropriate category.

Check for general authorisation

Step 2

Evaluate whether the item is eligible for general authorisation. Exporters can also evaluate eligibility for authorisation related to repairs, re-export, temporary exports having relatively simple process.

Prepare the authorisation application

Step 3

Exporters to file an application on the DGFT portal in the prescribed form along with requisite documents which inter-alia include (i) Technical description and SCOMET category, (ii) Copies of purchase orders, (iii) Technical brochure/datasheet, (iv) Details of buyer, consignee, and intermediaries, (v) Copies of EUCs (wherever specified). Certified Internal Compliance Programme and AEO certification may be required for certain authorisations.

Pay the fee

Step 4

Pay the prescribed fees on the online DGFT portal

Review by IMWG

Step 5

DGFT reviews the application and refers it to the IMWG for evaluation. IMWG members must submit their comments or no-objection within 30 days. If no response is received, the case is placed before the IMWG in its monthly meeting where the application is decided. If the IMWG cannot reach a conclusion, the matter is referred to DGFT for taking appropriate decision. If the application is approved, the SCOMET Cell at DGFT Headquarters issues the authorization.

Shipment and post export reporting

Step 6

Exporters shall present the authorisation at the time of filing export documents with the Customs authorities. Certain authorisation such as general authorisation require the exporters to submit the details of shipment with the DGFT authorities in a prescribed and timely manner.

End-Use and End-User Certification

Generally, export authorisations requires a legally binding **End-User Certificate (EUC).** This document must confirm:

- The identity and location of the ultimate end-user
- Intended end-use of the item
- Assurance that the item will not be re-exported or diverted without prior approval
- Consent for post-shipment verification, if required

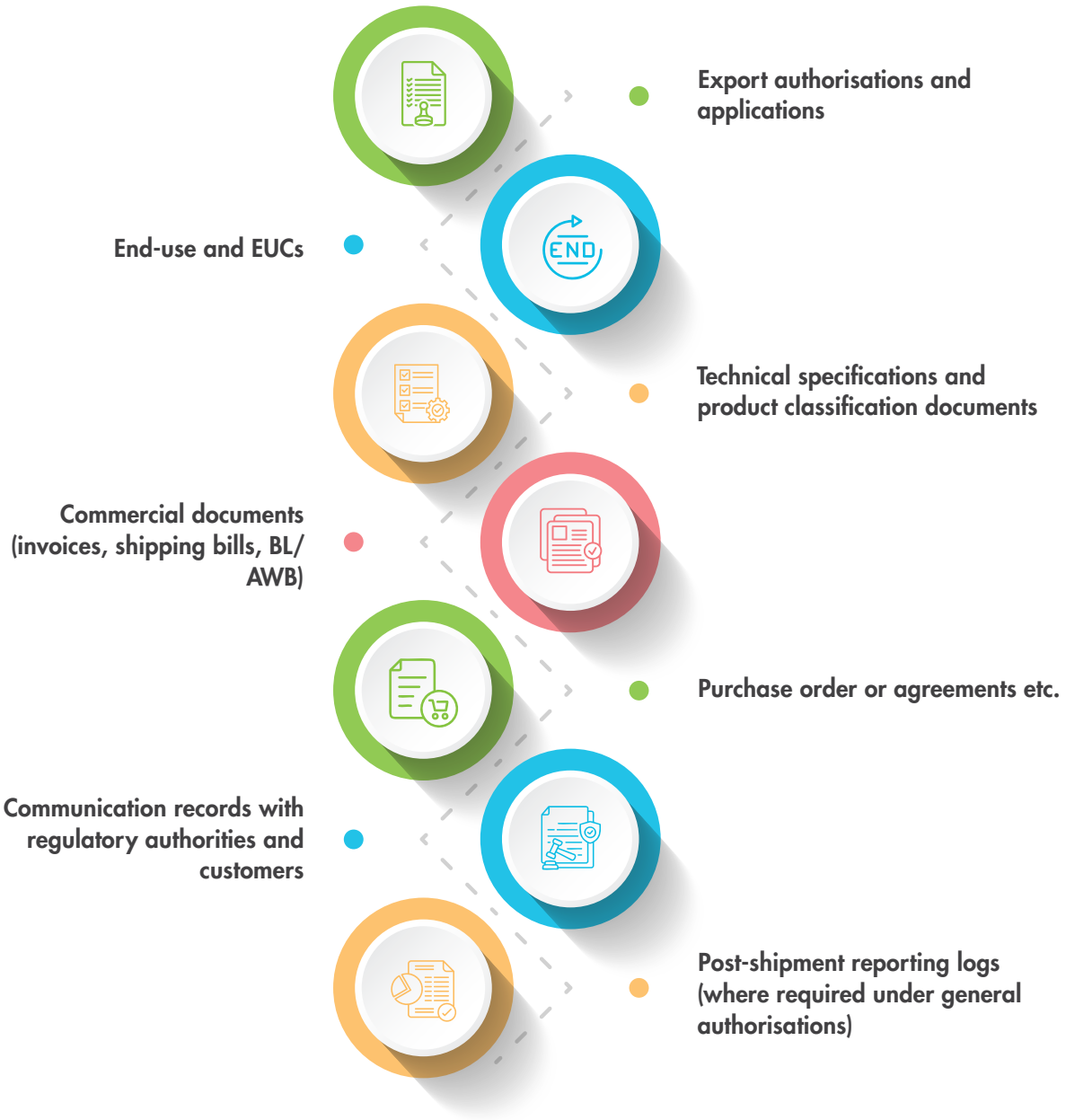
The EUC is a critical compliance document and must be retained by the exporter for audit purposes. EUC is not required in case of exports for repairs, temporary exports or return of goods to OEM or same foreign entity and GAER. In all other cases, EUC is required to be submitted either at time of filing the application or it is to be submitted as part of post export reporting.

Compliance Framework

Record Keeping and Post Export Obligations

In the context of India's evolving export control regime, compliance is not limited to securing authorisations. It also encompasses obligations pertaining to record keeping and post export reporting requirement. In addition, FTP also requires that exporter seeking general authorisations should have a certified ICP in place.

Exporters must maintain records of exports for a minimum of 5 years or upto the validity of the export license whichever is higher. These records inter-alia include:



Post-export monitoring and reporting requirements vary by authorisation. Typical obligations include:

Stock and Sale Policy

Indian exporters must report details of any sale or transfer made by the stockist within the importing country, as well as any re-export or re-transfer to end users in countries covered under the in-principle approval. These details, along with EUCs and Bills of Entry from the destination countries, must be submitted to the DGFT within three months of each transfer.

Temporary export

In case of export authorisations obtained for temporary exports, the bill of entry confirming the return of the exported SCOMET goods is to be reported in the prescribed manner. The exported goods must be brought back within 90 days from the completion of the event, or within such extended period as may be permitted by the DGFT.

SCOMET goods exported for repair abroad under repair/return policy

Exporters must report the bill of entry confirming the return of SCOMET goods exported for repair, in the prescribed format. The repaired goods or their replacements must be re-imported within 90 days from the completion of repair or replacement, or within the extended period as may be allowed by the DGFT. If the defective goods cannot be brought back, documentary evidence showing their destruction must be submitted.

Repair/replacement of indigenous SCOMET

Exporters must submit the bill of entry confirming the re-import of indigenously manufactured authorised item found to be defective. The defective or damaged goods must be re-imported before dispatch of the replacement goods, or within 90 days from the date of export of the replacement goods. If the defective indigenous goods cannot be brought back, documentary evidence confirming their destruction is required to be furnished.

GAER requires quarterly reporting of post-shipment details for every transfer of authorised goods either by email or through any procedure prescribed by the DGFT. The post-shipment details must include copies of the bill of entry, shipping bill, and the valid export authorisation.

GAICT mandates reporting of each consignment of authorised goods on quarterly basis along with copies of EUCs.

GAET and GAEIS requires the exporter to submit post-shipment details of every export or re-export of authorised goods for a period of 3 years. These details must be furnished on quarterly basis.

GAEC requires the Indian exporter to submit post-shipment details for every export or re-export, within 30 days of the export in prescribed format accompanied by the EUC. A copy of the bill of entry from the destination country has to be submitted within 30 days of delivery at the destination point.

GAED requires the Indian exporters to submit details of export/re-export of the authorised item for 3 years. Exporters are required to furnish EUC from all entities involved in the supply chain, copy of bill of entry into the destination country are also required to be submitted.

Neglecting these obligations may result in actions under the FTDR Act and Customs Act and also suspension/ revocation of authorisation.

Internal Compliance Programme

While record-keeping and reporting are procedural mandates, effective control on export of dual-use goods requires a structured and proactive system of internal governance. This is achieved through an ICP. An ICP is essentially a set of internal policies, procedures, and review mechanisms which enable an exporter to ensure that all exports, re-export, and technology transfers, is undertaken in compliance with the applicable laws and non-proliferation obligations.

Purpose and need for ICPs

In a global environment which is characterized by complex supply chains, intangible technology transfers, and increasing non-proliferation scrutiny, an ICP acts as an internal safeguard. It ensures that exports of dual-use goods (including software and technology) are duly screened, monitored throughout their life cycle and appropriately authorized. Beyond serving as a compliance tool, an ICP integrates export-control diligence into day-to-day business operations by linking licensing, logistics, R&D, procurement, and management functions into a unified compliance framework.

Global relevance and context

Globally, ICP represents the first line of defense against the proliferation of dual-use goods and technologies. They are integral to compliance cultures in all major export control regimes:

- **Wassenaar Arrangement:** The Best Practice Guidelines on Internal Compliance Programmes (2011) under Wassenaar Arrangement recommends that each exporting company adopt comprehensive ICPs covering management commitment, training, screening, and record-keeping.
- **Missile Technology Control Regime and Australian Group** emphasize a company level due diligence is implemented to prevent diversion of sensitive items to missile or chemical or biological programs.
- **Nuclear Suppliers Group** requires members to ensure that the exporters exercise vigilance over the end-use of controlled materials and technologies.

Apart from the requirement under multilateral export control regimes, several export control authorities of different counties have either institutionalised ICPs as a mandatory requirement or strongly encouraged it. For example:

United States: The Bureau of Industry and Security (BIS) prescribes detailed Export Management and Compliance Program frameworks under the Export Administration Regulations.

European Union: Commission Recommendation (EU) 2019/1318 mandates ICPs as a condition for obtaining global export authorizations under the EU Dual-Use Regulation.

Japan: The Ministry of Economy, Trade and Industry (METI) requires a Security Export Control Program as a precondition for preferential bulk licenses.

Thus, an ICP is both a compliance prerequisite and also a trust-building instrument which signals an entity's credibility to regulators and global partners. Even beyond licensing obligations, following exporters are advised to have ICP:

- Firms engaged in cross-border R&D collaboration or technology transfer (including Intangible Transfers of Technology);
- Indian subsidiaries of multinational enterprises operating under foreign export-control regimes (e.g. EAR, EU Dual-Use Regulation);
- Companies in strategic sectors such as aerospace, electronics, chemicals, biotechnology, and information security; and
- Any exporter who seeks to align with the global norms of responsible trade and supply-chain security.

Elements of an effective ICP

In 2022, the DGFT provided a guidance note outlining key elements of an effective ICP. Further, vide trade notice 08/2025 dated July 14, 2025, the DGFT published 'Draft Management System Requirements for ICP' and invited suggestions, comments, and feedback from the stake holders. This has given a formal recognition to ICPs and marks a significant step towards better organization of India's export control framework:

According to these frameworks, an effective ICP should be structured as per the organisation's size, risk profile, and trade exposure. It should consist of following elements :

Management Commitment

An ICP should have a formal statement issued by senior management which sets the tone for compliance with all export control laws and issues affirmation of the organisation's adherence to the same. This statement should be signed, dated, and renewed periodically. Management must allocate sufficient human and technical resources, communicate the importance of compliance across all levels, and ensure disciplinary or corrective measures in case of violations. The commitment should reflect zero tolerance for non-compliance and demonstrate leadership involvement in monitoring and reviewing the ICP.

Service quality policy

The 2025 framework introduces a written service quality policy which should be provided in ICP. The said policy links ethical business practices with export control compliance. It should outline the organisation's commitment to responsible exports, identify compliance as a key business objective, define how risks are managed, and describe how employees are made aware of these obligations. The policy must be clearly communicated across the organisation and regularly reviewed for relevance and effectiveness.

Organizational structure and responsibility

Every organisation must define clear roles and responsibilities for implementing and maintaining the ICP. A senior-level officer, such as a Chief Export Control Officer, should be appointed to oversee compliance. This person is responsible for classification, screening, licensing, and communication with regulators. The structure should ensure reporting access to top management and prevent conflicts of interest. Contact details of the compliance team must be easily accessible to all employees.

Training and awareness

An ICP should prescribe training which would be mandatory, continuous, and suited to employee roles. It must cover export control laws, SCOMET classification, internal processes, and red-flag indicators. New employees should receive induction training, while existing staff should attend regular refresher sessions. The 2025 guidelines adds the need for maintaining training records, conducting assessments, using e-learning tools, and embedding awareness in daily operations.

Classification and screening procedures

An effective ICP should have process for review of transaction so as to determine if it involves dual use goods. The process includes classifying goods, technology, or software under the SCOMET list, assessing end-use and end-user, and identifying diversion risks. Organisations must screen all parties against sanctions lists, watch for red flags such as unclear end-use or abnormal shipping routes, and obtain licences wherever required. ICP should prescribe checks for verifying the fact that the exports match with the authorisations and licence conditions.

Performance review and audit

Regular performance reviews and internal audits must be conducted to test the ICP's effectiveness. Audits may be done internally or by external experts and should cover design, adequacy, and operational efficiency. Management reviews should assess audit findings, performance indicators, feedback from stakeholders, and the need for procedural improvements. Results should lead to updates in policies, additional training, or resource adjustments. A clear policy in this respect should be prescribed in an effective ICP.

Record keeping

ICP should provide for a proper procedure for maintaining documents related to export control applications, licences, correspondence, EUCs, contracts, shipment details, and classification decisions etc. for at least 5 years as required under FTP. Records should be properly organised for easy retrieval. Document control processes must be implemented to ensure accuracy, security, and timely updating of compliance materials.

Reporting and corrective action

An ICP must have clear procedures for reporting suspected or actual non-compliance either internally or to the authorities. Employees should feel encouraged to report issues without fear. Confirmed violations should be promptly disclosed to DGFT or other competent agencies, supported by evidence. ICP should prescribe for corrective actions to be taken for identifying and addressing the root cause of non-compliance, as well as preventing its recurrence. The 2025 draft further requires monitoring the effectiveness of corrective actions.

Physical and technical security

ICP should prescribe for safeguards against unauthorised access or transfer to controlled items, information, and technology. It should provide for measures such as implementing restricted access zones, secured storage, encryption of electronic data, and monitoring of digital transfers. Employees handling sensitive materials must undergo background checks. The 2025 framework adds requirements for monitoring logistics routes, securing communication channels, and documenting any breaches or security incidents.

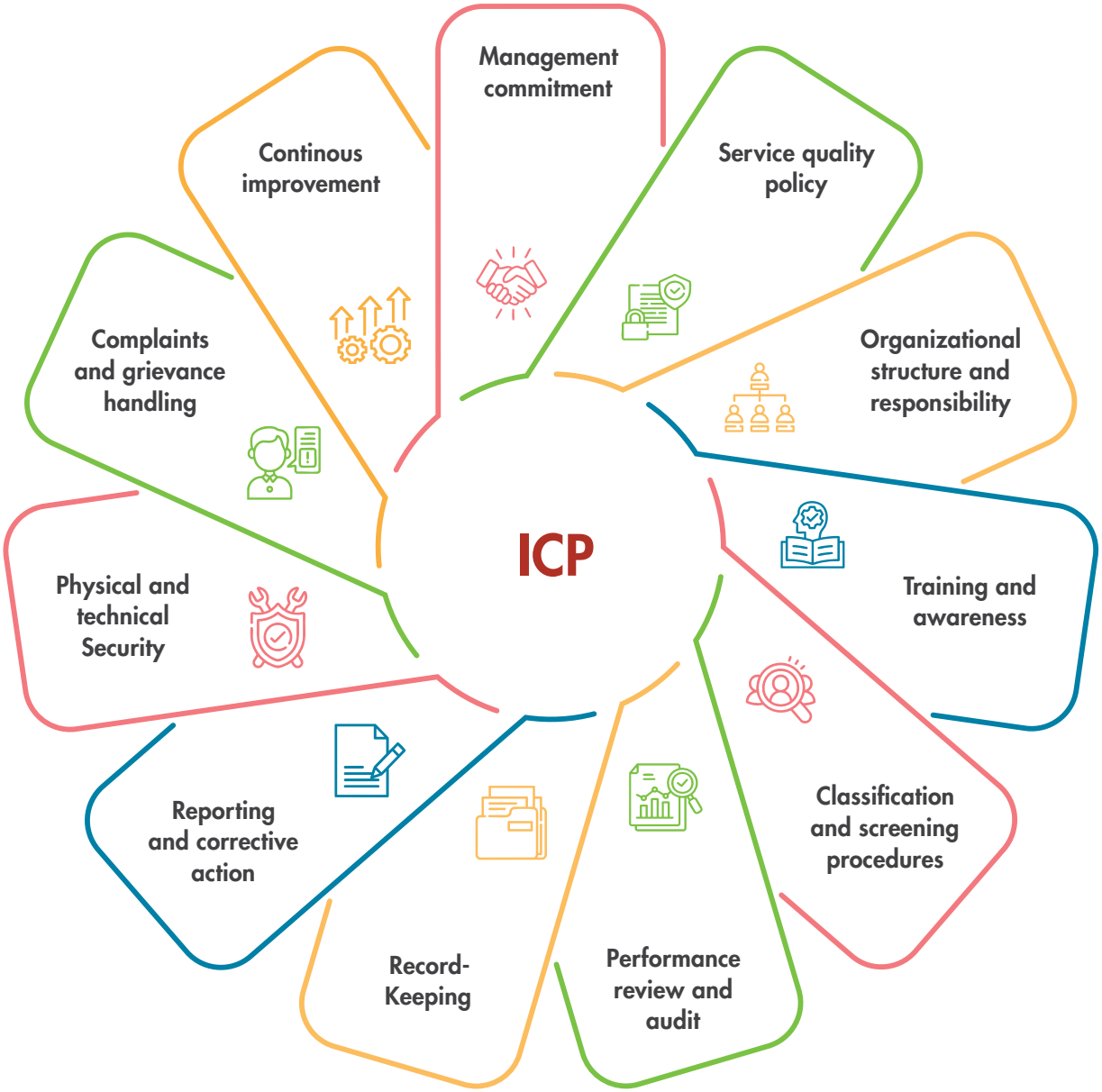
Complaints and grievance handling

The 2025 draft introduces a grievance mechanism for employees or external parties to raise concerns about compliance or security breaches. All complaints should be investigated promptly, and the outcomes should be recorded.

Continuous improvement

An organisation must treat the ICP as a living system. It should be evaluated periodically. Performance data, audit results, and feedback should be used to strengthen the controls. It should be ensured that the ICP evolves with regulatory changes and operational risks.

Elements of an effective ICP



Challenges in implementing ICPs

Some of the practical challenges faced by companies in developing and implementing effective ICP are:

- **Lack of awareness of SCOMET controls:** There is a lack of awareness with respect to SCOMET controls and intangible technology transfer, leading to inconsistent compliance.
- **Limited resources:** Companies have limited resources which prevents them from hiring trained staff or adopting automated screening and documentation systems.
- **Complex regulatory process:** The Indian regulatory process is complex and involves multiple authorities such as DGFT, Department of Atomic Energy, Department of Defense Production, Ministry of External Affairs, and Customs, each with separate formats and procedures.
- **Alignment of global ICP:** Multinational companies struggle to align global ICP frameworks with India's specific licensing and reporting rules.
- **Shortage of trained export-control professionals**: There is a shortage of trained export-control professionals and limited access to structured and practical training.
- **Maintaining records:** Maintaining detailed ICP records, filing post-export reports, and renewing general authorisations add procedural burdens becomes and hassle for several companies.

Ways to address the challenges

- Appointing a dedicated Export Control Compliance Officer or team reporting to senior management to oversee all export control matters.
- Invest in digital tools for classification, end-user screening, record-keeping, and license tracking to improve accuracy and reduce manual effort.
- Conduct regular internal audits and risk assessments to detect and fix compliance gaps early.
- Implement structured training programmes for all staff and advanced for compliance teams using DGFT or industry materials.
- Multinational subsidiaries may align with the parent company's ICP but must adapt it to Indian laws.
- Engage proactively with DGFT and other authorities through consultations, training initiatives, and voluntary self-disclosure to build regulatory trust.

By institutionalizing these practices, companies can shift from reactive to responsible and sustainable compliance.

Voluntary Self-Disclosure

Compliance with India's export control regime, particularly under the SCOMET framework, is not merely a procedural formality but it is a legal obligation backed by strong civil and criminal enforcement mechanisms. Exporters who fail to comply with the regulation face significant consequences ranging from suspension of authorisations and monetary penalties to criminal prosecution and reputational fallout, both domestically and globally. The legal consequences on account of non-adherence to SCOMET framework can attract civil penalties under FTDR Act, Customs Act, WMD Act and also criminal liabilities and prosecutions.

Other than the legal penalties, non-compliance with export control regulations can severely damage a company's international standing. Consequences may include:

- Blacklisting by foreign governments or multilateral regimes
- Loss of global business partnerships, especially in defence, aerospace, or electronics sectors
- Suspension of certifications or approvals from foreign regulatory authorities
- Loss of trust from customs, licensing, and security agencies in both India and destination countries

Recognising the gravity of potential consequences and the practical challenges faced by the industries, the regulatory framework has gradually evolved to incorporate mechanisms that promote proactive compliance rather than punitive enforcement. Prior to FTP 2023, there was no provision explicitly recognising voluntary self-disclosures. The FTP 2023 and the HBP encourages voluntary self-disclosures. The HBP's Chapter 10 (on SCOMET) states that DGFT 'encourages voluntary self-disclosures of failure to comply with the export control provisions.

Scope - Covered violations and ineligible cases

To operationalise this policy, DGFT issued Public Notice 40/2024-25 dated January 15, 2025, which sets out the standard operating procedures or guidelines for voluntary self-disclosures of non-compliance with SCOMET regulations

The standard operation procedures and guidance enumerate a non-exhaustive set of violations that may be voluntarily disclosed, which inter-alia include:

- Export of SCOMET goods, software, or technology without prior authorisation
- Export to UNSC-sanctioned entities or individuals, when done unknowingly
- Items not nominally under SCOMET but diverted or used in WMD / delivery systems pathways
- Use of authorization in the name of an entity that has undergone name change, merger, de-merger, without requisite amendments
- Failure to obtain permission from the licensing authority for facilitating site visits, on-site verification or access to records/documentation by foreign organizations either directly or through an Indian party
- Non-compliance with reporting or record-keeping obligations
- Unauthorized access to technical data
- Unauthorized provision of technical assistance

However, violations pertaining to certain categories such as Category 0, goods under Chemical Weapons Convention schedules or matters already flagged by the government are not eligible for voluntary self-disclosure relief.

Procedure and timeline

The voluntary self-disclosure mechanism has a prescribed procedural path and the same is as under:

- **Discovery and internal review:** The exporter, upon discovering a potential non-compliance, should immediately initiate a review and confirm the violation.
- **Submission of disclosure:** The exporter must submit a written disclosure to the SCOMET division at DGFT (Headquarters) using the prescribed proforma along with relevant documents.
- **Timeline / deadline:** The disclosed information must be furnished within 30 days (or within the period as extended by DGFT) from the date of disclosure.

- **Review by IMWG and DGFT:** Once the disclosure is filed with requisite documents, the case is placed before the IMWG for consideration. The IMWG reviews the application on merits, assesses mitigating vs aggravating factors, and recommends action (if any) to DGFT. The possible outcomes include:
  - No further action, if the disclosure is satisfactory
  - Issuance of a Show Cause Notice, seeking clarifications
  - Issuance of an adjudication order or imposition of penalties, especially where proliferation concerns or aggravating features exist
- **Treatment and mitigation:** Although voluntary self-disclosure does not guarantee full immunity from penalties or enforcement, the quantum of may be moderated in light of prompt disclosure, cooperation, remedial measures, and organisational reforms being undertaken.

Key consideration for the industry

- **Conduct a compliance audit and gap analysis:** Undertake a comprehensive internal audit covering historical exports, technology transfers, and re-exports to pinpoint compliance gaps such as classification or reporting errors. Engage multidisciplinary teams to ensure a complete review
- **Strategic use of disclosure as learning, Not Panic:** Rather than reacting only when forced, firms should view voluntary disclosure as an opportunity to strengthen systems and evolve. In a maturing regime, early disclosure (before regulatory audit) provides more flexibility, more mitigation potential, and helps shape precedent favourably.
- **Harmonizing global compliance posture:** For Indian subsidiaries of multinational groups, the introduction of voluntary self-disclosure under SCOMET offers a chance to better align their global compliance frameworks with domestic obligations.

Recent developments

Following two recent decisions illustrate DGFT's enforcement approach under the export-control regime, strict liability for unlicensed SCOMET exports, but proportionate penalty relief when violations are self-disclosed and followed by verifiable compliance remediation.

Case 1 – Voluntary Disclosure-based adjudication (2025)

An electronics manufacturer voluntarily disclosed to the Directorate General of Foreign Trade that, during 2021–2023, it had exported several categories of dual-use goods covered under SCOMET Category 8 to customers across multiple countries without obtaining export authorisation. The company explained that the lapse stemmed from a technical failure in its global trade-compliance software and that, once detected, it filed a voluntary disclosure, upgraded its internal-control system, and instituted comprehensive compliance training.

After considering the disclosure, DGFT noted that export-control violations under the Foreign Trade (Development & Regulation) Act, 1992 are strict-liability offences, and that prior awareness of SCOMET obligations existed since the company had previously been granted authorisations. However, the voluntary nature of the admission, corrective steps, and absence of intent to conceal were treated as mitigating factors. DGFT therefore imposed a token penalty of ₹ 50 lakh under Section 11(2) of the FTDR Act, despite the total value of unauthorised exports exceeding ₹ 200 crore, a marked reduction from the statutory ceiling of five times the value of goods.

Case 2 – Regular SCOMET violation (non-VDS)

In a separate matter, DGFT investigated a chemical exporter that had shipped Triethanolamine 85 %, listed under SCOMET 1C017 (Chemical Weapons Convention schedule chemical), to Syria via the UAE without securing the mandatory SCOMET authorisation. The firm contended that the consignment was intended for cosmetic manufacturing in the UAE and that the diversion occurred subsequently. DGFT held that export of a dual-use item without licence, regardless of intermediary destination, constitutes a direct breach of the SCOMET Policy.

Invoking Sections 9, 11(2), 13 and 14E of the FTDR Act, the authority determined a monetary penalty equal to 20 % of the FOB value (4.39 lakh), with additional directions for payment and possible placement on the Denied Entity List pending compliance. The order reaffirmed that exporters bear absolute responsibility for ensuring pre-authorisation of any SCOMET-listed shipment and that mis-routing or contractual diversion does not dilute liability.

Special Topics

Technology Transfer Controls

SCOMET not only covers physical movement of goods but also the transfer of intangible technology. This includes technical data such as blueprints, manuals, formulas, and designs. Such technology transfers are treated as exports, whether they occur by email, cloud storage, video call, or remote access. Even uploading controlled data to a server outside India or giving a foreign national access to designs may require prior authorization.

With the rise of cloud platforms and remote working, compliance has become more complex. Storing encryption software on an overseas server or providing technical support abroad qualifies as an export, and businesses must set up strict protocols to track and license such transfers. Most information security items, including cryptographic software and hardware, are classified under SCOMET Category 8A. Even products designed for civilian use, such as VPNs, firewalls, and secure communication tools, may still require a license. This requirement can also apply to software updates, security patches, and remote support services.

SCOMET in Emerging Technology Sector

India's export controls now cover a wide range of emerging technologies, including artificial intelligence, quantum computing, advanced semiconductors, and high-performance materials. These areas are increasingly subject to SCOMET regulations because of their potential military applications or their possible integration into weapons of mass destruction and their delivery systems.

High-end computing equipment used in artificial intelligence systems, as well as processors designed for quantum devices, may fall under SCOMET Categories 3, 5, 7, or 8. Even if such items are not specifically developed for strategic purposes, their technical capabilities, end-use, or the destination country may still trigger licensing requirements. Similarly, advanced alloys, composites, and nanomaterials used in aerospace or defence research often fall under SCOMET Category 3. Semiconductor design software, lithography tools, and high-frequency sensors used in 5G infrastructure or drone systems are also regularly reviewed under dual-use categories.

Cybersecurity technologies, particularly those with offensive, surveillance, or intelligence-gathering capabilities, are tightly regulated. Non-cryptographic cybersecurity products, penetration testing tools, and systems capable of bypassing encryption require licensing. Any misclassification or unlicensed export of such items can result in legal actions.

SCOMET in Defence and Space Sector

The defence and aerospace sectors are among the most sensitive domains under India's export control system. All military items, systems, and components fall under SCOMET Category 6, which governs the export of arms and munitions. In line with India's defence export promotion goals, the FTP formally delegated licensing authority for Category 6 items to the Department of Defence Production under the Ministry of Defence. This move is aimed at streamlining the clearances and strengthen inter-agency coordination.

Every export of military-grade equipment, including weapons, aircraft, sensors, or subsystems also requires prior approval from Department of Defense Production.

Export controls also applies to satellites, launch vehicles, propulsion systems, and ground control infrastructure. These are typically classified under SCOMET Category 8A9, with some dual-use goods falling under Category 6 if intended for defence use.

India's adherence to international technology transfer obligations whether under the Missel technology control regime, Wassenaar Arrangement, or relevant UN Security Council resolutions is visible in how exports are managed.

Classification Ambiguity and Interpretation Gaps

A recurring challenge across industries is the difficulty of classifying goods and technologies under the SCOMET list. While established sectors such as aerospace and chemicals have clearer guidelines, newer industries that work with encryption software, Artificial Intelligence models, or electronic components often struggle to determine whether their products are controlled. Small and medium-sized enterprises, in particular, often lack the technical expertise to interpret complex control categories, which increases the risk of non-compliance.

Furthermore, merely considering the export control list of foreign countries is not sufficient. In certain case, it is likely that goods may not appear in export control list of the foreign countries but the same is specified in SCOMET list. Given this, companies need to evaluate coverage of each goods and services individually under SCOMET list.

Licensing Bottlenecks

Despite progress in process of authorisations shifting from manual filing to online platform, many SCOMET licensing applications still face extended processing times, particularly when the product involves new or sensitive technologies. Several categories especially Category 6 (defence items), Category 0 (nuclear), and Category 8 (electronics, cybersecurity, and intangible transfer of technology) require inter-ministerial review.

While general authorisations aim to reduce administrative burden, they are limited in scope and require robust internal compliance systems that many exporters have yet to establish.

In practice, lack of clarity on approval timelines has led some exporters to miss shipment windows, lose tenders. Industry associations have called for standardisation of approval timeframes and the expansion of authorisation exemptions for lower-risk goods.

Awareness

A major concern among industry participants is the low level of awareness, especially outside the defence and aerospace sectors. Many exporters in fields such as biotechnology, electronics, and cloud-based software services do not realize that their products or data may fall under export controls. Startups and small or medium-sized enterprises are particularly at risk because they often lack dedicated legal or compliance teams.

To address this, DGFT has begun conducting outreach events and training sessions. However, participation remains limited. Several chambers of commerce have urged the government to institute a baseline compliance training programme, particularly for sectors newly impacted by export controls.

Vendor Due Diligence and End-Use Monitoring

Exporters must obtain valid EUCs and assess how their products will be used. However, ensuring compliance with end-use requirements across complex global supply chains is often difficult, especially when working with distributors, re-exporters, or entities linked to foreign governments.

Exporters often struggle to verify whether their goods are being diverted to sanctioned or embargoed entities. Although India's policy allows companies to voluntarily report unintentional violations, this process is still not well understood or widely used by industry.

Recent DGFT guidelines encourage businesses to carry out proactive due diligence and internal audits.

Comparative International Perspective

India has made significant progress in aligning its export control system with international best practices, particularly those followed by the Wassenaar Arrangement, the Missile Technology Control Regime, the Australia Group, and the Nuclear Suppliers Group.

However, compared with the European Union, the United States, and Singapore, Indian exporters still face several challenges such as :

- Limited use of general or bulk authorisations
- Slower decision-making between government agencies
- Fewer public classification tools or advisory resources
- Limited authorisation exceptions for intangible transfers or encrypted software

For example, Singapore Customs offers bulk permits for strategic goods and provides online tools to help exporters classify items. The U.S. Export Administration Regulations provide detailed Export Control Classification Numbers and exception codes for low-risk technologies. India could draw lessons from these systems to improve transparency, efficiency, and clarity in its own export control framework.

Way Forward - Building a Resilient Export Control System

Across all sectors be it defence, space, IT, or high-tech innovation SCOMET regulations are intricately linked to both national security priorities and international treaty obligations. For businesses operating in sensitive industries, a sound understanding of the international technology transfer regime and India's licensing architecture is essential. As technology evolves, so too must the compliance frameworks that support responsible, secure, and globally aligned exports.

India's commitment to global non-proliferation and responsible trade is firmly anchored in its SCOMET framework. As global trade becomes increasingly interconnected and driven by technology, export controls will continue to play a vital role in shaping business strategies. For Indian exporters to stay competitive, compliance must move beyond a reactive legal requirement and become an integral part of core business operations.

To support this transition, the government should keep strengthening digital systems, simplifying licensing procedures, and promote a culture of compliance. Exporters, in turn, need to invest in internal controls, employee training, and cross-border risk management practices.

The future of India's export control system depends not only on strong laws but also on informed and capable institutions, businesses, and individuals who can balance national security with commercial growth.

Abbreviations and Acronyms

Abbreviation	Full Form / Meaning
Atomic Energy Act	Atomic Energy Act, 1962
CBIC	Central Board of Indirect Taxes and Customs
CIN	Commodity Identification Note
CWC Act	Chemical Weapons Convention Act, 2000
Customs Act	Customs Act, 1962
DGFT	Directorate General of Foreign Trade
EU	European Union
EUC	End User Certificate
FTDR Act	Foreign Trade (Development & Regulation) Act, 1992
FTP	Foreign Trade Policy
HBP	Hand Book of Procedures
GAEC	General Authorization for Export of Chemicals
GAEIS	General Authorisation for Export of Information Security Items
GAED	General Authorisation for Export of Drones
GAER	General Authorization for Export after Repair
GAICT	General Authorization for Intra-Company Transfer
ICP	Internal Compliance Programme
IMWG	Inter-Ministerial Working Group (for SCOMET)
ITC (HS)	Indian Trade Classification (Harmonised System)
OEM	Original Equipment Manufacturer
R&D	Research & Development
SCOMET	Special Chemicals, Organisms, Materials, Equipment and Technologies
UN	United Nations
UNSC	United Nations Security Council
US	United States of America
WMD Act	Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Act, 2005

About Dhruva Advisors

Dhruva Advisors India Pvt. Ltd., a Ryan LLC affiliate, is a leading tax and regulatory advisory firm delivering high-impact solutions across India and key global markets. In a rapidly evolving tax environment, we help clients navigate complexity with clear, practical, and insight-driven guidance.

Founded in 2014, Dhruva has grown into one of India's most respected tax firms, operating from 12 offices across India and international locations in Dubai, Abu Dhabi, Saudi Arabia, and Singapore. Our leadership team includes 24 Partners, 8 Senior Advisors, 15 Associate Partners, and 50 Principals, supported by nearly 500 professionals with deep technical expertise and a strong commitment to client outcomes.

Dhruva Advisors has been consistently recognized by International Tax Review, earning the 'India Tax Firm of the Year' award for five consecutive years (2017–2021) and maintaining a 'Tier 1' ranking through 2026. These accolades reflect our focus on accountability, innovation, and a client-first mindset.

Our expertise spans tax disputes, global structuring, advisory, and regulatory strategy. We support clients across industries including Aerospace & Defense, Agro & Chemicals, Automotive, Conglomerates, Education, Energy & Resources, Financial Services, Healthcare, IT & ITeS, Manufacturing, Pharma & Life Sciences, Private Equity, Real Estate, Transportation, Telecom, and Media.

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