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Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan

Notification No. 53/2015-20
New Delhi, dated 10th January, 2019

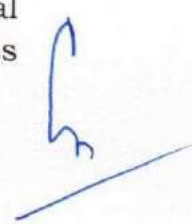
Subject: Amendment in Para 4.14 and 4.16 (ii) of the Foreign Trade Policy 2015-20.

S.O.(E): In exercise of the powers conferred by Section 5 of FT(D&R) Act, 1992, read with Paragraph 1.02 of the Foreign Trade Policy (FTP), 2015-20, as amended from time to time, the Central Government hereby makes the following amendment in Para 4.14 and 4.16 (ii) of Chapter 4 of Foreign Trade Policy 2015-20.

2. **Existing para 4.14 of FTP 2015-20:-**

4.14 Details of Duties exempted

Imports under Advance Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Import against supplies covered under paragraph 7.02 (c), (d) and (g) of FTP will not be exempted from payment of applicable Anti-dumping Duty, Countervailing Duty, Safeguard Duty and Transition Product Specific Safeguard Duty, if any. However, imports under Advance Authorisation for physical exports are also exempt from whole of the integrated tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3 of the Customs Tariff Act, 1975 (51 of 1975), as may be provided in the notification issued by Department of Revenue, and such imports shall be subject to pre-import condition. Imports against Advance Authorisations for physical exports are exempted from Integrated Tax and Compensation Cess upto 01.10.2018 only.



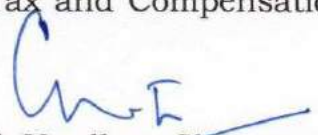
3. **The amended Para 4.14 of FTP 2015-20:-**

4.14 Details of Duties exempted

Imports under Advance Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Import against supplies covered under paragraph 7.02 (c) and (g) of FTP will not be exempted from payment of applicable Anti-dumping Duty, Countervailing Duty, Safeguard Duty and Transition Product Specific Safeguard Duty, if any. However, imports under Advance Authorisation are also exempt from whole of the Integrated Tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3 of the Customs Tariff Act, 1975 (51 of 1975), as may be provided in the notification issued by Department of Revenue, for making physical exports or domestic supplies notified at Sr Nos. 1, 2 and 3 of the table contained in Notification no. 48/2017-Central Tax dated 18.10.2017 issued by Department of Revenue. Imports against Advance Authorisations are exempted from Integrated Tax and Compensation Cess upto 31.03.2019 only.

4. In **Para 4.16 (ii)**, reference to jurisdictional customs authority is deleted.

Effect of this Notification: Para 4.14 of FTP 2015-20 is amended to remove pre-import condition to avail exemption from Integrated Tax and Compensation Cess and exemption from Integrated Tax and Compensation Cess is also extended to deemed supplies.


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