



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय  
**OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)**  
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C.No. VIII/09/01/2017-Cus.Tech

Date: 05 02.2018

**PUBLIC NOTICE No. 06 /2018-Cus.**

**Subject: - Important changes in Customs Act, 1962 and rates of duty as proposed through the Finance Bill, 2018 – Regarding.**

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Attention of all the Importers, Exporters, Customs Brokers, Steamer Agents Custodians/Customs Cargo Service Providers, Trade Associations/Chamber of Commerce, Members of the RAC/PGC and the public is invited to the letter D.O.F.No.334/4/2018-TRU issued by Tax Research Unit, Department of Revenue on important changes in respect of Customs and Central Excise duties rates and legislative changes as proposed through the Finance Bill, 2018.

**2. Note:**

- a) "Basic Customs Duty" [BCD] means the customs duty levied under the Customs Act, 1962.
- b) Export Duty" means duty of Customs leviable on goods specified in the Second Schedule to the Customs Tariff Act, 1975.
- c) Clause 101 (a) of the Finance Bill, 2018 seeks to amend the First Schedule of the Customs Tariff Act, 1975 so as to increase Tariff rate of Basic Customs Duty on certain goods.
- d) Clause 102 (b) of the Finance Bill, 2018 seeks to amend the Second Schedule of the Customs Tariff Act, 1975 so as to prescribe rate of Export Duty on certain goods. These increases will come into effect immediately [from 00 hours on 02.02.2018 owing to a declaration under the Provisional Collection of Taxes Act, 1931.

**Chapter 1 to 7: No change**

**Chapter 8:**

- 1) BCD on cashew nuts in shell (raw cashew) falling under tariff item 0801 31 00 is being reduced from 5% to 2.5%. S. No.22 of notification No.50/2017-Customs, dated 30<sup>th</sup> June, 2017, as amended by notification No. 6/2018-Customs, dated 2<sup>nd</sup> February 2018 refers.

**Chapter 9 to 14: No change**

**Chapter 15:**

- 1) BCD on crude edible vegetable oils like Ground nut oil, Olive oil, Cotton seed oil, Safflower seed oil, Saffola oil, Coconut oil, Palm Kernel/Babassu oil, Linseed oil, Maize corn oil, Castor oil, Sesame oil, other fixed vegetable fats and oils is being increased from 12.5% to 30%. S. No. 63 of notification No.50/2017-Customs, dated 30<sup>th</sup> June, 2017, as amended by notification No. 6/2018-Customs, dated 2<sup>nd</sup> February, 2018 refers.
- 2) BCD on refined edible vegetable oils like Ground nut oil, Olive oil, Cotton seed oil, Safflower seed oil, Saffola oil, Coconut oil, Palm Kernel/Babassu oil, Linseed oil, Maize corn oil, Castor oil, Sesame oil, fixed vegetable fats and oils, edible margarine, Sal fat, modified Linseed oil, modified Castor oil; specified goods of heading 1518 is being increased from 20% to 35%. S. Nos. 64, 77 and 79 of notification No.50/2017-Customs, dated 30<sup>th</sup> June, 2017, as amended by notification No. 6/2018-Customs, dated 2<sup>nd</sup> February, 2018 refer.

**Chapter 16 to 19: No change**

**Chapter 20:**

- 1) BCD on orange fruit juice falling under tariff items 2009 11 00, 2009 12 00 or 2009 19 00 is being increased from 30% to 35%. S. No. 101 of notification No.50/2017-Customs, dated 30<sup>th</sup> June, 2017, is being omitted by notification No. 6/2018-Customs, dated 2<sup>nd</sup> February, 2018. Consequently, orange fruit juice will attract tariff rate of 35%.
- 2) BCD on all goods falling under tariff items 2009 21 00 to 2009 90 00 is being increased from 30% to 50% by increasing the tariff rate. [Clause 101 (a) of the Finance Bill, 2018 refers].
- 3) Further, S. No. 100 of notification No.50/2017-Customs, dated 30<sup>th</sup> June, 2017, is being amended by notification No. 6/2018-Customs, dated 2<sup>nd</sup> February, 2018 to exclude the cranberry juice from the ambit of this entry. Consequently, Cranberry juice falling under tariff heading 2009 81 00 or 2009 90 00 will also attract BCD at tariff rate.

**Chapter 21:**

- 1) BCD on all goods (excluding compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% by volume, determined at a temperature of 20 degrees centigrade) falling under sub-heading 2106 90 is being increased from 30% to 50%. S. No. 103 of notification No.50/2017-Customs, dated 30<sup>th</sup> June, 2017, as amended by notification No. 6/2018-Customs, dated 2<sup>nd</sup> February, 2018 refers.

**Chapter 22-26: No change.**

**Chapter 27:**

- 1) A Road and Infrastructure Cess, as an Additional Duty of Customs, at the rate of Rs. 8 Per litre, is being imposed on imported motor spirit commonly known as petrol and high speed diesel oil falling under heading 2710, Clause 109 read with the Sixth Schedule of the Finance Bill, 2018 refers. This levy of Road and Infrastructure Cess will come into effect immediately owing to a declaration under the Provisional Collection of Taxes Act, 1931.
- 2) Simultaneously, the Additional Duty of Customs leviable (CVD) under section 3(1) of the Customs Tariff Act, 1975 in lieu of Additional Duty of Excise (Road and Infrastructure Cess) leviable under clause 110 of the Finance Bill, 2018 is being exempted on imported motor spirit commonly known as petrol and high speed diesel oil vide notification No. 21/2018-Customs dated 02.02.2018.
- 1) Further, the Additional Duty of Customs (Road Cess), at the rate of Rs. 6 Per litre, leviable on imported motor spirit commonly known as petrol and high speed diesel oil,