



Trade Notice No.01/2022

F.No. S.Misc/62/2021-22/MEPZ-SEZ/Cus

Dated: 05.07.2022

**Sub: Payment of Customs duty on export of goods-reg.**

Attention is invited to the Notification No. 28/2022-Customs dated 21.05.2022 & Notification No. 29/2022-Customs dated 21.05.2022. Vide the said Notifications Central Government has amended/imposed Customs Duty on export of certain items w.e.f. 22.05.2022. In this regard to clarify regarding the applicability of export duty on goods procured by SEZ units from DTA, the following points are brought to the notice of the Trade/SEZ Units.

2. In this regard it is informed that as per Section 2 (m)(ii) of the SEZ Act, 2005, export means- "Supplying goods, or providing services, from Domestic Tariff Area to a Unit or Developer". Further, last proviso to Rule 27(1) of the SEZ Rules, 2006 also provides that- "Supplies from Domestic Tariff Area to Special Economic Zone shall attract export duty, in case, export duty is leviable on items attracting export duty". It is pertinent to mention that the proviso was inserted vide Notification No. G.S.R. 909 (E) dated 19.09.2018.

3. In view of the above requirement, and to assist the SEZ units in procurement of the dutiable goods covered under Second Schedule to the Customs Tariff Act, 1975 following procedure may be adopted-

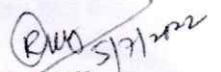
a) The Unit may file the Bill of Export along with requisite documents and self-assessment of duty on SEZ Online.

b) After processing of the Bill of Export by AO, duty liability shall be discharged

c) For entry of the goods inside the zone, the unit is required to present a copy of assessed Bill of Export along with proof of duty payment before the Gate Officer.

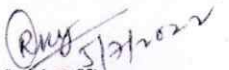
4. Bill of Export may be filed and the applicable duty may be paid in advance to avoid and delay in the entry of dutiable goods into the zone.

Difficulty, if any may be brought to the notice of under signed.

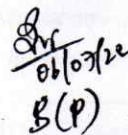
  
Specified Officer  
MEPZ-SEZ

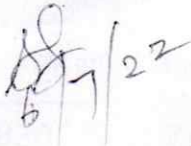
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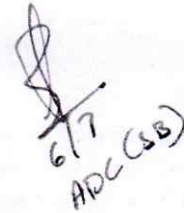
1. Development Commissioner, MEPZ for kind information
2. All AOs/POs/Customs Section for information and compliance
3. All Units/Developers, MEPZ for information and compliance.

  
Specified Officer  
MEPZ-SEZ

  
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