

➤ NOTIFICATIONS – TARIFF

- The goods of the tariff heading 260111 and 260112 have been omitted from the exemption notification No.27/2011-Customs, dated the 1st March, 2011. [CUS NTF NO. 129/2011 DATE 30/12/2011]
- The notification no. 53/2011-Cus dated 1-7-2011 has been amended so as to effect HSN changes as well as to provide deeper tariff cut to Malaysia. [CUS NTF NO. 128/2011 DATE 30/12/2011]
- The notification no. 46/2011-Cus dated 1-6-2011 has been amended so as to effect HSN changes as well as to provide deeper tariff cut to ASEAN nations. [CUS NTF NO. 127/2011 DATE 30/12/2011]
- The ad valorem rate Customs duty on Crude Petroleum oils and oils obtained from bituminous minerals falling under the tariff item 2709 00 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), imported into India from Brunei Darussalam has been further cut down to 1% from 2%. [NO. 126/2011 DATE 30/12/2011].
- Notification no 67/2006-Cus and 68/2006-Cus both dated 30-06-2006 are superseded by customs notification [NO. 125/2011 DATE 30/12/2011] and provides deeper tariff cuts to NLDCs (Srilanka & Pakistan) under SAFTA.
- The notification no. 152/2009-Cus dated 31-12-2009 and 69/2011-Cus dated 29-07-2011 have been amended so as to provide deeper tariff cuts as agreed under India-Korea CEPA and effects HSN changes as well. [CUS NTF NO. 124 and 123/2011 DATE 30/12/2011]
- Tariff of notification no. 28/1995-Cus dated 16-03-1995, 105/1999-Cus dated 10-08-1999, 26/2000-Cus dated 15-03-2000, 76/2003-Cus dated 13-05-2003, 72/2005-Cus dated 22-07-2005, 57/2009-Cus dated 30-05-2009, 151/2009-Customs, dated the 31st December, 2009 have been amended so as to effect HSN changes. [CUS NTF NO. 122 and 121/2011 DATE 30/12/2011]
- In the notification 21/2002 dated 1st Mar 2002, some tariff headings have been substituted with some new tariff headings. [CUS NTF NO. 120/2011 DATE 30/12/2011]

- The goods falling under customs tariff 0802 90, “Areca nut falling under subheading” has been substituted by 0802 80, “Areca nut falling under subheading” 2006 [CUS NTF NO. 119/2011 DATE 29/12/2011]
- The goods falling under customs tariff “0801”, 1701 13 10 and 1701 14 10 have been included in the exemption notification 20/2006 dated 1st Mar 2006 [CUS NTF NO. 118/2011 DATE 29/12/2011]
- Vide notification [CUS NTF NO. 117/2011 DATE 29/12/2011], the goods falling under customs tariff 28349019 and 25289010 have been substituted by 38249090 and 25280020 in the customs exemption notification 25/1999 dated 28/02/1999. Further the item of tariff 2939 44 00 has been included in the exemption notification 22/2007 dated 1st Mar 2007 vide this notification. Also the items of the tariff 0908 31, 0908 32, 1202 30, 120241 and 1202 42 have been included in the exemption notification 27/2011 dated 1st Mar 2011 vide this notification.
- The Tariff rate for the goods imported from the Republic of Chile specified in the notification 100/ 2007 dated 11th Sep 2007 has been amended vide notification .[CUS NTF NO. 116/2011 DATE 29/12/2011]
- The exemption list of Notification 85/2004 for the goods imported from Thailand has been modified some more items of the tariff like 100111, 100119, 100191,100199, “10019985234950 to 85234970” are added while some are omitted. .[CUS NTF NO. 115/2011 DATE 28/12/2011]
- Jute products falling under heading 5307 and 5607, when imported from Bangladesh, have been exempted from the whole of the additional duty of customs, leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act, 1975.[CUS NTF NO. 114/2011 DATE 23/12/2011]
- Notification No 96/2008 providing concession in customs duty for goods imported from Least Developed Countries has been further amended to include Republic of Liberia and Union of Comoros in the list of Least Developed Countries. This notification further reduces the applied rate of duty.[CUS NTF NO. 113/2011 DATE 23rd December 2011]
- Notification No. 39/1996- Customs dated 23rd July,1996 is further amended to extend the exemption from customs duty for the specified goods required for the Airborne Early Warning and Control (AEW&C) System Program of Ministry of Defense

till 5th April,2014 from earlier 1st January,2012 subject to other conditions of the said notification.[CUS NTF NO. 110/2011 DATE 19/12/2011]

- Ceramic glazed tiles other than vitrified tiles where at least one of the sides (length or width) exceeds 17 inches, falling under tariff item 6908 9090, when originating in or exported from China PR in respect of the producer through exporter and imported into India, shall be subjected to provisional assessment till the review of designated authority is completed.[CUS NTF NO. 109/2011 DATE 15/12/2011]
- All goods exempted under notification no.104/2010-Customs, dated 1st October, 2010 when imported from Nepal are un-conditionally exempted from Special Additional Duty vide notification number [CUS NTF NO. 107/2011 DATE 05/12/2011]. And the earlier notification for conditional exemption has been rescinded vide notification number [CUS NTF NO. 108/2011 DATE 05/12/2011]
- Concessional rates of Basic Customs duty for goods imported into India from Republic of Singapore as given in Notification No. 10/2008 are further reduced subject to conditions as specified in the said Notification.[CUS NTF NO.106/2011 DATE 01/12/2011]
- Concessions given on Import of specified goods covered in the Notification No. 21/2002 Cus in the proviso, in clause (m) have been extended upto 1st April, 2012 instead of 1st December 2011. [CUS NTF NO. 105/2011 DATE 30/11/2011]

➤ NOTIFICATIONS NON TARIFF

- CBEC revises tariff value of "Brass scrap (all grades)" and Poppy seeds from US \$ 4030 and US \$ 2044 per MT to US \$ 3993 and US \$ 1970 per MT. [CUS NTF NO. 89/2011 DATE 30/12/2011], [CUS NTF NO. 87/2011 DATE 15/12/2011] and [CUS NTF NO. 85/2011 DATE 30/11/2011]
- The Central Government has amended Custom Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 in which the words "referring to the rest of the producers only", have been substituted by the words "referring to the rest of the producers". [CUS NTF NO. 86/2011 DATE 01/12/2011]
- CBEC has amended Courier Imports and Exports (Clearance) Regulations, 1998 by issuing Courier Imports and Exports (Clearance) Amendment Regulations, 2011 to

make these rules applicable to customs airport at Calicut.[CUS NTF NO. 84/2011 DATE 29/11/2011]

- Exchange Rate as applicable from 1st Jan 2012 and 1st December, 2011 related to Import/Export goods are notified in terms of Customs Notification No. 88/2011 DATE 28/12/2011 and 82/2011 DATE 28/11/2011 respectively.
- Customs (Provisional Duty Assessment) Regulations, 2011 has been issued by CBEC. These rules provide that where an importer or exporter is unable to make self-assessment under sub-section (1) of section 17 of the Customs Act, 1962 and if the importer or exporter, as the case may be, executes a bond in an amount equal to the difference between the duty that may be finally assessed or re-assessed and the provisional duty and deposits with the proper officer such sum not exceeding 20% of the provisional duty, the proper officer may assess the duty on the goods provisionally at an amount equal to the provisional duty.[CUS NTF NO. 81/2011 DATE 25/11/2011]
- Shipping Bill (Electronic Declaration) Regulations, 2011 has been issued by CBEC. Under this regulation, the authorized person can enter the electronic declaration in the Indian Customs Electronic Data Interchange System by himself through ICEGATE in addition to the data entry through service center. [CUS NTF NO.80/2011 DATE 25/11/2011]
- Bill of Entry (Electronic Declaration) Regulations, 2011 has been issued by CBEC. Under this regulation, the authorized person can enter the electronic declaration in the Indian Customs Electronic Data Interchange System by himself through ICEGATE in addition to data entry through the service center. [CUS NTF NO.79/2011 DATE 25/11/2011]

➤ ANTI-DUMPING NOTIFICATIONS

- Imposition of anti-dumping duty on imports of the goods originating in or exported from Saudi Arabia for the goods of the SL. No. 5 to 13 of the notification 119/2010 dated 19th Nov 2010 has been revoked [CUS NTF NO. 130/2011 DATE 30/12/2011]
- Anti-Dumping duty on Flexible Slab stock Polyol falling under heading 3907 20 originating from Singapore and other Countries as specified in Notification No 15/2008 Customs is revoked .[CUS NTF NO. 112/2011 DATE 20/12/2011]

- Anti-dumping duty on Sodium Hydrosulphite (SHS), falling under headings 2831 and 2832, originating in, or exported from, China PR is continued upto 13th October, 2012.[CUS NTF NO. 111/2011 DATE 20/12/2011]

➤ CIRCULARS

- Para 4.1(d) and Para 6 of Board Circular No.18/2011-Customs, dated 08.07.2010, stands modified and presently Statutory Auditors/ Cost Accountants/ Chartered Accountants may issue a certificate, certifying that burden of 4% CVD has not been passed on by the importers to any other person w.r.t. refund of 4% Additional Duty of Customs (4% CVD) in terms of Notification No. 102/2007-Customs dated 14.09.2001. [Circular No. 01/2012-Customs dated 5th Jan 2012]
- Handling of Cargo in Customs Areas Regulations, 2009, (HCCAR) has modified and in section 6(2) it is clarified that all cases of lease, gift, sale or subletting or transfer of the premises in any other manner, in a customs area by major ports may be firstly examined to see whether required permission from the Central Government/ Ministry / Cabinet Committee has already been obtained or not. In cases where appropriate authority has already given permission for such lease or transfer of premises, then necessary written permission may be given by the Commissioner for such lease or transfer. On the contrary, if no approval of the Government has been obtained, then appropriate action may be initiated against the erring Custodian under the said Regulations and the Customs Act, 1962 .[Circular No. 54/2011-Customs dated 29th December, 2011]
- To address the issue on classification of Chlorinated Paraffins/Chloroparaffins, it has been clarified that Chlorinated Paraffin Waxes (in solid form) are classifiable under sub-heading 340490 and Chlorinated Paraffins/Chloroparaffins (in liquid form) are classifiable under sub-heading 382490 of Customs Tariff Act, 1975.[Circular No. 53/2011-Customs dated 2nd December, 2011]

➤ INSTRUCTIONS

- CBEC instructions F.No.528/109/2011 – STO (TU) dated 29.11.2011 has been modified and presently in addition to the exemption under sub - clause 3(f) of the said Order which currently applies to total 316 pneumatic tires, the tires covered under sub-clause 3(a) to (e) are also exempted. These exemptions are as follows:

- (i) Pneumatic tires manufactured in India for exports;
- (ii) Pneumatic tires imported by Original Equipment Manufacturers (OEM) and / or their authorized companies for fitment on vehicles or after sales, meant for exports; [Instruction No. 528/109/2011-STO (TU dated 5th Jan 2012)]