

Customs SRO --- date 30 th June, 2021				
NEW / inserted Omitted and deleted substituted (w.e.f 1 st July 2021)				
SRO	Amendment in SRO	Reference no	Amendment	Brief description
836	655(1)/2006	Vendor of Automotive sector	New condition (xia) added	All components or sub-components or sub-assemblies shall not be eligible for the benefit of exemption under this notification where IORC, as determined by EDB or IOCO, is less than 30% value addition for the manufacture of specified components or assemblies;

TABLE I
Description of goods

S.No.	Category	Rate of duty on raw materials	Rate of duty on sub-components	Rate of duty on sub-assemblies	Rate of duty on components
(1)	(2)	(3)	(4)	(5)	(6)
10					<u>20%</u> 12.5%

			After the first proviso , new proviso added	Provided further that compressor PCT heading 8414.3020 for automotive vehicles may be considered as components attracting CD @ 10 %
837	656(1)/2006		OEMs of Automotive Sector	
		Paragraph 2	Condition (xiv)	After the expression "measure" the expression "Furthermore, the importer-cum-assembler or OEM shall comply with shortlisted WP-29 Regulations as determined by EDB and EDB or IOCO shall ensure the compliance"
			Condition (xiva) added	The concessionary custom duty for various models of new entrants under DOP 2016-21 to continue five years from date of first manufacturing certificate of respective variant issued by Engineering Development Board or upto 30 th June, 2026, whichever is earlier;
			Condition (xivb) added	The importer-cum-assembler or OEM shall pay KIBOR plus three percent per annum to the customer against late delivery exceeding 60days of initial booking on the whole of the deposited amount. Statement / details or reimbursement @ KIBOR + 3% against deliveries beyond 60 days shall be submitted to EDB or IOCO bi-annually.;

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TABLE

S.No.	Description of vehicles	Description of imported inputs	Rate of Duty
(1)	(2)	(3)	(4)
6.	<u>Motor cars and vehicles of heading 87.03 [excluding specially designed twin cabin type taxi of heading 8703.3227 and 4- Stroke Auto Rickshaw of heading 8703.2115</u>	(i) <u>Components for assembly/manufacture in any kit form</u>	<u>32.5%</u>
		(ii) <u>Tyres / Tubes</u>	<u>25%</u>
6a	Vehicle of PCT heading 87.03 upto 850cc (excluding specially designed twin cabin type taxi PCT heading 8703.3227 and 4-storke Auto Rickshaw of PCT heading 8703.2115)	(i) Components for assembly / manufacture any kit form	30% but 15% for new make or model as certified by EDB for two years from the date of issuance of manufacturing certificate or upto 30 th June 2024, whichever is earlier
		(ii) Tyres / Tubes	16%
6b	Vehicle of PCT heading 87.03 exceeding 850cc (excluding specially designed twin cabin type taxi PCT heading 9703.3227 and 4-storke Auto Rickshaw of PCT heading 8703.2115)	(i) Components for assembly / manufacture in any kit form	30%
		(ii) Tyres / Tubes	16%; and
10.	Vehicles of g.v.w exceeding 5 tons falling under PCT heading 87.04.	(i) Components for assembly/manufacture in any kit form	<u>10% 5%</u>

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838	565(1)/2006	Survey based	In Table s.no 5 and S.no 7 (Chrysotile cement pipes, sheets & fittings HSC 2524.9000)	S.no 5 car air-conditioners raw materials - Omitted S.no 7 Extend of exemption CD 5% 0%
839	395(1)/2007		Word " Central" substituted by "Federal"	Exemption from customs duty on import of vehicles by war-disabled defence force personnel or by civil disabled personnel
840	680(1)/2019		levy regulatory duty on import of goods specified in Table	599 items
841	693(1)/2006		Levy of Additional Customs Duty on import of goods	
842	644(1)/2018		Rescind SRO 644(1)/2018 dated 24 th May, 2019	Exemption from customs duty on electric vehicles (CBU)
843	645(1)/2018	Table-I	S.no 1 and S.no 2 RD reduced	Molasses HSC 17.03 RD 15% to 10% Raw and welt Hides and Skins RD 20% to 10%
844	Supersession of SRO 1251(1) / 2020		Exemption from customs duties on import of COVID-19 pandemic items	Exemption with effect from 1 st July 2021 till 31 st December 2021.
845	572(1)/2020	First Schedule	Levy of additional custom duty on Import of goods	
846	558(1)/2020		Rescind SRO 558(1)/2020 dated 22 nd June, 2020	Exemption of customs duty on import of finished drug Remdesivir injection 100mg and injectable solution 100mg
847	492(1)/2009		Conditional exemption of Customs Duty and Sales Tax on temporary imports	Condition (iii) the importer shall submit <u>a bank guarantee or pay order</u> or indemnity bond along with post-dated cheque equivalent to the amount of customs-duty and sales tax otherwise leviable thereon; condition (x) <u>the export shall be allowed only if the Assistant Collector or the Deputy Collector, incharge of export station, is satisfied that the goods temporarily imported have been duly consumed in the manufacture of goods being exported;</u> the export shall be processed subject to profiling by the Risk Management System, the Assistant Collector or the Deputy Collector, in charge of the export station, may examine goods being exported in case of specific information regarding the misuse of the facility with the permission of the Collector and findings of the examination shall be uploaded in the system;" and

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847	492(1)/2009		Conditional exemption of Customs Duty and Sales Tax on temporary imports	<p>Condition (xi) <u>immediately after the re-exportation of goods, the applicant shall produce evidence to the Collector of Customs concerned that the goods have been re-exported within the stipulated period. On production of such evidence/declaration, bank guarantee, pay order or the indemnity bond along with post-dated cheque submitted at the time of import shall be released. For regular manufacturers-cum-exporters, the concerned export station must immediately inform electronically the concerned bank guarantee section of import Collectorate regarding verification of export against particular Goods Declaration for release of bank guarantee, pay order or the indemnity bond along with post-dated cheque submitted at the time of import;</u></p> <p>immediately after re-export of goods, the applicant shall produce evidence to the Collector of Customs concerned that the goods have been re-exported within the stipulated time-period. On production of such evidence or declaration, the indemnity bond and post-dated cheque submitted at the time of import shall be released."</p>
848	784(1)/2021	Rules	Export Oriented Units and Small and Medium Enterprises Rules, 2008	<p>Rule (2)(1) new clause added (c1) "export" includes supply of goods-</p> <ol style="list-style-type: none"> i. by an indirect exporter to a direct exporter; ii. against international tenders either to supply locally or to export abroad; iii. to projects or sectors entitled to import or purchase such goods free of duties and taxes; and iv. to export processing zones; and <p>clause (I) substituted by "vendor" means a person who is registered as manufacturer under the Sales Tax Act, 1990 and to whom goods are provided by the licensee for further manufacture of goods;</p> <p>clause (c) of sub-rule (1) of rule (3) substituted</p> <p>first proviso, sub-rule (2) of Rule (9) "provisional analysis certificate" substituted by "as applied by the licensee"</p>

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				<p>clause (a1) of sub-rule (1) of Rule (10) substituted</p> <p>(a1) input goods may be transferred after filling such transfers in WeBOC on intimation to the Collector or regulatory authority from the units operating under Notification No. S.R.O 327(1)/2008 dated the 29th March, 2008 or DTRE Rules or a Customs Bond to another Export Oriented Unit without payment of customs duty and other taxes against an indemnity bond as set out in Appendix – VII to this chapter submitted to the Collector or regulatory authority:</p> <p>Provided that such transfers of input goods under this sub-rule shall be subject to the condition that the seller (licensee) shall file declaration regarding such transfers under the WeBOC and acceptance of the same through declaration by the buyer (licensee) under WeBOC ;".</p>