

## **Notifications**

### **Customs**

#### **Notification No. 25/2023-CUSTOMS**

**Dated 1<sup>st</sup> April 2023**

#### **The Central Government notifies Regarding implementation of Duty Free Import Authorisation Scheme under Foreign Trade Policy, 2023**

G.S.R. ....(E) -In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against a valid Duty Free Import Authorisation issued by the Regional Authority in terms of paragraphs 4.24 and 4.26 of the Foreign Trade Policy (hereinafter referred to as the said authorisation) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), subject to the following conditions, namely :-

(i) that the said authorisation is produced before the proper officer of customs at the time of clearance for debit;

(ii) that Standard Input Output Norms (SION) number, description, quantity and Free on Board value of the resultant product exported and the shipping bill number(s) and date(s) are endorsed on the said authorisation: Provided that the said SION does not prescribe the actual user condition; (iii) that the description and other specifications wherever applicable, value and quantity of materials imported are mentioned in the said authorisation and the value and quantity thereof are within the limits specified in the said authorisation: Provided that in respect of inputs referred in paragraphs 4.12(i) and 4.12(ii) of the Foreign Trade Policy, the material permitted to be imported in the said authorisation shall be of the specific name or description or quantity, respectively, as the material used in the export of the resultant product. The exporter shall declare these particulars of materials used in the shipping bill/ bill of export: Provided further that in respect of resultant products requiring inputs specified in paragraph 4.29 of the Foreign Trade Policy, the materials permitted in the said authorisation shall be of the same quality, technical characteristics and specifications as the materials used in the said resultant product. The exporter shall declare these particulars of materials used in the shipping bill or bill of export;

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