

## **Notifications**

### **Customs**

#### **Notification No. 22/2023-CUSTOMS**

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

**The Central Government notifies Regarding implementation of Advance Authorisation Scheme for deemed export under Foreign Trade Policy, 2023, 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 required for the manufacture of the final goods when imported into India, from whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as Customs Tariff Act) and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the said Customs Tariff Act, except specified in para 2 to this notification, subject to the following conditions, namely:-

(i) that the importer has been granted Advance Authorisation for deemed export by the Regional Authority in terms of paragraph 4.05(c)(iii) of the Foreign Trade Policy permitting import of the said materials (hereinafter referred to as the said authorisation); (ii) that the said authorisation is produced before the proper officer of customs at the time of clearance for debit; (iii) that the said authorisation contains endorsements specifying, inter alia ,-(a) the description, quantity and value of materials allowed to be imported under the said authorisation; and (b) the description and quantity of final goods to be manufactured out of, or with, the imported materials: 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 manufacture of the final goods supplied. The said authorisation holder shall declare these particulars on the documents like ARE-3 and Central Excise Certified Invoice

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