



सीमाशुल्क आयुक्त (निर्यात)

**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)**  
नवीन सीमा शुल्क भवन, निकट इन्दिरा गांधी अन्तर्राष्ट्रीय हवाई अड्डा, नई दिल्ली-110037  
**NEW CUSTOM HOUSE, NEAR IGI AIRPORT, NEW DELHI-110037**

क्रांक संख्या: VIII/12/ACE/Tech/GST/18/2017-18 / 6010 दिनांक 27/06/2017

**Public Notice 03/2017-18**

**Subject: Implementation of GST in Customs – Changes in BE/SB Declaration – Reg.**

Attention of Importers/Exporters, Custom Brokers & Trade is invited to Implementation of GST from 1<sup>st</sup> July, 2017. Reference is also invited to Taxation Law (Amendments) Act, 2017 (18 of 2017), bringing out amendments in Customs and Central Excise legislations in alignment with GST implementation. Further reference is invited to various decisions in GST Council meeting and documentation of the same in CBEC Website.

2. The legislations referred above has necessitated changes in Bill of Entry and Shipping Bill declarations. The revised electronic format for both BE/SB has already been published in ICEGATE Website ([https://www.icegate.gov.in/msg\\_guideline.html](https://www.icegate.gov.in/msg_guideline.html)). The salient features of those changes in the format of the declarations are enumerated below for easy reference and compliance.

**3. Changes in Bill of Entry :**

The Changes in Bill of Entry can be broadly listed as follows:

- a) Levy and Collection of IGST
- b) Declaration of CETH
- c) Identification of GST Beneficiary
- d) Seamless credit flow based on online reconciliation of IGST with GST return.

**4. Levy and Collection of IGST :**

- (i) The Taxable Value for calculation of IGST value is laid out as per Section 3(8) of Customs Tariff Act. The IGST and GST Compensation Cess would be collected as Additional Duty of Customs under section 3(7) and 3(9) of the Customs Tariff Act.
- (ii) The IGST rates are notified by Central Government through a Notification under Section 5 of IGST Act, 2017. The percentage rate of integrated tax in respect of goods specified are in respective schedules. Similar is the case for GST Compensation Cess Schedule under Section 8(2) of GST (Compensation to States) Act, 2017. The importer shall have to quote the notification number and serial number as in the format SCH(SL.NO), for instance to avail IGST rate under Schedule II and for an item under Serial Number 3, the serial number in the declaration should be like "II(3)". The IGST Exemption can also be availed if applicable, by quoting notification issued under section 6 of IGST Act or Customs Act as applicable. Similar is the case for Cess Compensation Cess under Section 8(2) of GST (Compensation to States) Act, 2017.

