



कार्यालय : प्रधान आयुक्त सीमा शुल्क (आयात)
Office of the Principal Commissioner of Customs (IMPORT)
अंतर्देशीय कन्टेनर डिपो, तुगलकाबाद, नईदिल्ली-110020
Inland Container Depot, Tughlakabad, New Delhi-110020
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C. No. VIII/ ICD/ TKD/Tech/Imp/PN/111/2018

Date:- 30.01.2020

PUBLIC NOTICE NO. 04 /2020

Sub: Levy and Collection of social welfare Surcharge (SWS) on import under various schemes such as Merchandise Export from India Scheme (MEIS), Services Export from India Scheme (SEIS) etc- reg.

Attention of Importers, Customs Brokers and all other stakeholders is invited to the Circular No. 02/2020-Customs dated 10.01.2020 issued by OSD (Drawback), CBIC for levy of Social Welfare Surcharge (SWS) on imports made and present practice regarding its debit through duty credit scrips such as MEIS, SEIS etc. of the Foreign Trade Policy (FTP).

2. As per Section 110 of the Finance Act, 2018, SWS is levied and collected, on the goods imported into India, as a duty of Customs on the goods specified in the First Schedule to the Customs Tariff Act, 1975. The SWS is calculated at the rate of ten percent on the aggregate of duties, taxes and cesses which are levied and collected under Section 12 of the Customs Act, 1962. This surcharge is in addition to any other duties of Customs or tax or cess chargeable on imported goods.

3. The duty credit scrips issued under schemes such as MEIS, SEIS, etc. are granted as rewards/incentives for exporters under the respective FTP. As per Para 3.02 of the Foreign Trade Policy 2015-20, these scrips can be used for payment of Basic Customs Duty a Customs Duty specified under sections 3 (1), 3(3) and 3 (5) of the Customs tariff Act, 1975 for import of inputs or goods and for payment of Central Excise duties on domestic procurement of inputs or goods. The relevant Customs exemption notifications also allow debit of Basic Customs Duty and Additional Duties of Customs in the duty credit scrips. It is to mention that the debit of SWS through duty credit scrip is not envisaged in the FTP and the exemption notifications.

4. Further, as per para 3.15 of the FTP, Basic Customs Duty paid through debit in the duty credit scrip is allowed to be adjusted for duty drawback. Duties debited in duty credit scrip are taken into account while determining the All Industry Rates and Brand Rate of duty drawback Similarly,

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