Attention of all officers is invited to the Public Notice No. 05/2014 dt 06.03.2014 regarding All Industry Rates of Duty Drawback effective 21.9.2013 as per Notification No.98/2013-Cus (NT) dt 14.09.2013. The Board vide Circular No. 03/2014-Customs dt 30.01.2014 has communicated certain amendments that have been effected from 25.01.2014 under Notification No.05/2014-Customs (NT) dt 21.01.2014.

2. The main changes/amendments that have been made under Notification No.05/2014 Cus dt 21.01.2014 are as hereunder:

(a) Separate entries have been created for (i) Accelerated Freeze Dried (AFD) crustaceans under tariff item 030603 (ii) knitted or crocheted fabrics containing 5% or more by weight of Spandex/lycra/elastane, for grey as well as dyed, under tariff items 600210 to 600217 and 600410 to 600417 (iii) gloves, specially designed for use in sports namely golf gloves, made of synthetic materials, under tariff items 611609 and 621608 (iv) fabric swatches under tariff item 630701 and (v) poultry equipment and parts thereof under tariff item 843601;

(b) Drawback Caps have been changed for tariff item No.s 420207, 420210 & 420307, coir products falling under Chapter 57 and motor cars of heading 8703;

(c) Drawback rate of 1.7% or 1.9% (Customs portion) under chapter 87 has been changed to 2%. Tractors (8701) have been provided composite rate and cap;
(d) Description for tariff item No. 4820200001 has been amended to cover only those stationery items which are either with PVC/BOPP jackets or are laminated. Drawback rates and caps have also been rationalised for tariff item Nos 4820200001, 4820200009, soft stuffed toys (950304), PVC inflatable toys (950305) and croquet sets (95069962);

(e) Existing entry under tariff item No. 731902 i.e., “Steel Cops/pirn/bobbins“ has been replicated under heading 7326 with same rate and cap.

3. Officers and Staff should note the above changes/amendments for compliance.

4. Difficulties, if any, in implementation may be brought to the notice of the undersigned immediately.

(Sandeep Prakash) (Sandeep Prakash)

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To,
As per the Customs Mailing List ‘B’

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