

## **SYSTEM NOTICE - SEZ ONLINE SYSTEM**

**No.: NDML/SEZ Online/2021/30**

**Date: 4<sup>th</sup> February 2021**

**User Group: All SEZ Units, Developers, Co-developers, Customs and DC Offices**

**Subject: SEZ Online System - Budget Changes (Tariff & Notifications) & introduction of Agriculture & Infrastructure Development Cess**

Union Finance Budget 2021 announced on 1<sup>st</sup> February 2021 has announced certain changes in duties applicable. These have been notified under respective notifications issued by Department of Revenue under Provisional Assessment of Revenue. Accordingly following changes are considered as required in duty structure:

**Amendment in Tariff rates & Tariff Notifications:** Changes have been made as per the Notifications issued by Department of Revenue. Users are requested to use the updated notifications. In case of any variation / discrepancy observed by users, same may be brought to the notice of SEZ Online team at [sezinfo@nsdl.co.in](mailto:sezinfo@nsdl.co.in) .

**Agriculture & Infrastructure Development Cess (AIDC):** Introduction of additional component in duty structure requires changes in duty structure / calculation / payment / challan / document. This development has been initiated and will be deployed shortly after testing. Users will be notified about its availability.

With introduction of Agriculture & Infrastructure Development Cess, Basic Customs Duty (BCD) on some of the items on which AIDC would be applicable may get reduced under notification 050/2017. While system will present updated rates for this notification and corresponding serial numbers, till the time Agriculture & Infrastructure Development Cess calculation is enabled, you are requested to not use applicable notification serial numbers where BCD is reduced corresponding to introduction of this cess.

All users are requested to review these changes and file Bill of Entry transactions with due diligence. If you have any query pertaining to changes, please write to [sezinfo@nsdl.co.in](mailto:sezinfo@nsdl.co.in)