

SYSTEM NOTICE - SEZ ONLINE SYSTEM

No.: NDML/SEZ Online/2021/31/Supplementary Date: 5th February 2021

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

Subject: Implementation of Agriculture & Infrastructure Development Cess (AIDC)

AIDC (Customs):

As per System Notice No. 30 (Dated 4th February 21) it was mentioned that implementation of Agriculture & Infrastructure Development Cess (AIDC) introduced in Union Finance Budget will be informed separately. Accordingly, please note that development of Agriculture & Infrastructure Development Cess (AIDC) has been done now in Customs duty section and its calculation, display on confirmation page, Bill of Entry print has been enabled.

For HSN on which AIDC is applicable, system will auto-populate the rate based on HSN. User will also be able to select customs notification 011/2021 and corresponding serial number. For HSN on which AIDC is NIL, users can select applicable serial number.

AIDC (Excise):

AIDC on Petrol & Diesel HSNs will be auto-populated & calculated by system.

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