



सीमा शुल्क के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
जी एस टी भवन/41 , ए ससून रोड , पुणे 411001-
GST BHAVAN, 41/A, SASSOON ROAD, PUNE-411001

Public Notice No 04/2020

Sub: - Customs Health Cess and procedure to claim exemption – reg.

Kind attention of trade and stakeholders is drawn to the introduction of Customs Health Cess on imports vide clause 139 of the Finance Bill 2020 quoted as below:-

Vide clause of the Finance Bill 2020, Health Cess is being imposed on the import of medical devices falling under heading 9018 to 9022 at the rate of 5% ad valorem on the import value of such goods as determined under Section 14 of the Customs Act 1962. This Health Cess shall be a duty of Customs.

Further vide Notification No 08/2020 dated 02/02/2020 exemption on Health Cess has been given on import of certain goods. On declaration of the relevant tariff item health cess will be automatically calculated by the system.

For BE Submissions, Relevant Changes have been made in the Service centre module. While Filing using RES software, following declarations will have to be made in the SBE_Duty Tag of the Bill of Entry to claim the above exemption notifications:

Notification Type as "C" and AD Flag as "+"

Difficulties if any may be brought to the notice of the undersigned.

(P K Behera)

Commissioner

F.No.22/Cus/EDI/PN-SO/2020/

dated: - 05/02/2020

Copy to:-

- 1) The Chief Commissioner , CGST & Customs, Pune Zone
- 2) The Deputy Commissioner, ICD Dighi/ Talegaon/ Pimpri/ Chinchwad/ Bhamboli/ Air Cargo Pune/ Pune International Airport
- 3) The Assistant Commissioner, Customs Division Dapoli/ Ratnagiri/ Sindhudurg
- 4) All Trade Association / Commerce and Industries of Customs Pune Commissionerate
- 5) All members of Permanent Trade Facilitation Committee of Customs, Pune