

## Exports, Refunds, Drawback, Export Promotion Schemes, SEZ and EOUs

1. Exports are zero-rated supplies under GST law. Exporter would be entitled to refund of IGST paid on exports or refund of accumulated input tax credit on inputs used towards exports. Refund of IGST for exports would be based on GSTIN declared in the shipping bill.
2. Drawback scheme would continue. New Drawback Schedule would be released before 1st July, 2017.
3. Ex-tant duty drawback scheme shall continue for three months from date of introduction of GST as part of transition to GST.
4. Imports from SEZ to domestic tariff area would attract IGST from 1st July, 2017.
5. 100% Export Oriented Units would attract IGST on imports from 1st July, 2017.
6. EXIM Scrips cannot be used for payment of IGST and GST Compensation Cess in imports and CGST, IGST and GST Compensation Cess for domestic procurement.
7. Imports under Advance Licenses and Export promotion Capital Goods scheme (EPCG) are not exempted from payment of IGST and GST Compensation Cess.



## Where do I look for information?

Outreach programmes are being organized by each Customs House for the benefit of Importers, Exporters, Custom Brokers, Freight Forwarders and other stakeholders.

For help and clarifications contact local Custom Houses and [www.cbec.gov.in](http://www.cbec.gov.in), [www.cbec-gst.gov.in](http://www.cbec-gst.gov.in), [www.gst.gov.in](http://www.gst.gov.in), [www.icegate.gov.in](http://www.icegate.gov.in)

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## What you need to know?

### IGST, GST Compensation Cess, Bill of Entry, Shipping Bill and Courier forms

1. With effect from 01-07-2017 Integrated Goods and Services Tax (IGST) and GST Compensation Act would come into force.
2. IGST and GST Compensation Cess, wherever applicable, would be levied on cargo arriving on 1st July, 2017. It would be effective from midnight of 30th June, 2017.
3. Cargo arrived up to 30th June, 2017 would not attract IGST and GST Compensation Cess even though the clearance may happen after 1st July, 2017.
4. Additional duty of Customs would continue to be levied for imports of Petroleum and Tobacco products.
5. Importers may familiarize themselves with IGST and GST Compensation Cess rate schedule and exemptions that are available on CBEC Website (<https://www.cbec.gov.in>).
6. Customs duty calculator inclusive of IGST and GST Compensation Cess would be available on CBEC Website (<https://www.cbec.gov.in>) and ICEGATE Website (<https://www.icegate.gov.in>) after rates are notified.
7. New Bill of entry, Shipping Bill and Courier import and export forms – both electronic and manual – are available on CBEC Website (<https://www.cbec.gov.in>).



## Imports and Input Tax Credit

1. All Importers/Exporters have to mandatorily declare GST Registration number (GSTIN) along with Import Export Code (IEC) in the Bills of entry, Shipping bills and Courier forms.
2. Provisional IDs issued by GSTN can be declared during the transition period. However, Importers and exporters are advised to complete their registration process for GSTIN.
3. Input Tax Credit of IGST would be available based on GSTIN declared in the bill of entry.
4. Customs EDI system would be GST ready by 1st July, 2017 and all out efforts are being made for smooth transition.
5. Customs EDI system would be interconnected with GSTN for validation of Input Tax Credit.
6. Bill of entry data in non-EDI locations would be digitized and used for validation of input tax credit data provided by GSTN.

