



CUSTOMS DEPARTMENT

NOTICE TO DECLARANTS AND IMPORTERS

PAYMENT OF ENVIRONMENT PROTECTION FEE

DECLARANTS AND IMPORTERS ARE HEREBY INFORMED THAT FOLLOWING AMENDMENTS MADE TO SECTION 66 OF THE ENVIRONMENT PROTECTION ACT, AN ENVIRONMENT PROTECTION FEE (EPF) SHALL BE LEVIED ON IMPORTED GOODS SPECIFIED IN THE TABLE BELOW AT THE TIME OF REMOVAL FOR HOME CONSUMPTION IN ACCORDANCE WITH SECTION 9A OF THE CUSTOMS ACT. THE RATE OF EPF APPLICABLE SHALL BE AS SPECIFIED IN COLUMN 2 OF THE TABLE:

GOODS	FEES PAYABLE
MOBILE PHONES HAVING AN IMPORT VALUE EXCEEDING 1,000 RUPEES	RS.70 PER UNIT
BATTERIES FOR VEHICLES OTHER THAN MOTORCYCLES, ELECTRIC BICYCLES AND ELECTRIC WHEELCHAIRS	RS. 50 PER UNIT
PNEUMATIC TYRES, EXCEPT THOSE USED FOR MOTORCYCLES, BICYCLES AND WHEELCHAIRS.	RS. 50 PER UNIT

THIS MEASURE SHALL COME INTO EFFECT AS FROM 01 OCTOBER 2018.

FOR THE PROPER IMPLEMENTATION OF THIS MEASURE -

A. NEW **TAX CODE 26** HAS BEEN CREATED IN CMS TO CATER FOR THE LEVYING AND COLLECTION OF THE EPF AND IS APPLICABLE FOR **REGIMES 40, 47 AND 49.**

B. AMENDMENTS HAVE BEEN BROUGHT TO PART I OF THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT BY:

- (i) DELETING THE HS CODES SPECIFIED IN **PART A OF ANNEX 1** TO THIS NOTICE; AND
- (ii) INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE HS CODES AND ITS CORRESPONDING ENTRIES SPECIFIED IN **PART B OF ANNEX 1** TO THIS NOTICE.

C. THE EPF SHALL BE APPLICABLE ON THE FOLLOWING H.S. CODES: **4011.10.00, 4011.20.00, 4011.30.00, 4011.70.00, 4011.80.00, 4011.90.90, 4012.11.00, 4012.12.00, 4012.13.00, 4012.19.90, 4012.20.90, 8507.10.90 AND 8517.12.90.**

YOU ARE ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM.

MRA CUSTOMS

18TH SEPTEMBER 2018