



कार्यालय : सीमा शुल्क प्रधान आयुक्त (वायु माल वाहक आयात)

OFFICE OF THE Pr. COMMISSIONER OF CUSTOMS (ACC-IMPORT)

नवीन सीमा शुल्क भवन, इंदिरा गाँधी अंतर्राष्ट्रीय हवाई अड्डा, नई दिल्ली - 110037

**NEW CUSTOMS HOUSE, NEAR IGI AIRPORT, NEW DELHI-110037**

C.No. VIII(12)Import/Tech./PN/06/2020 / 2049-62

Dated: 31.01.2020

04/02/2020

**PUBLIC NOTICE No. 03 /2020**

**Sub: Exemption on imports of copper concentrates-Changes in System -reg.**

Attention of all Customs Brokers, Importers, all ICEGATE community partners, other stake holders and members of the Trade is invited to the notification No. 24/2011-Customs dated 01.03.2011 issued vide F.No. 334/3/2011-TRU.

2. The said Notification reads as, "In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) , the Central Government, on being satisfied that it is necessary in the public interest to do so, hereby exempts copper concentrates falling under tariff item 2603 00 00 of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the duty of customs as is equivalent to the duty of customs leviable on the value of gold and silver contained in such copper concentrate, subject to the condition that the importer produces to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, an assay certificate from the mining company specifying separately, the value of gold and silver content in such copper concentrate.

**Illustration-** If the total value of copper concentrate is 100 and value of gold and silver in that copper concentrate is 40, basic customs duty shall be computed on the value of 60 only. However, the total value of 100 shall be taken into account, for the purposes of levy of additional duties of Customs leviable under section 3 of the Customs Tariff Act, 1975."

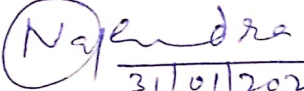
3. Accordingly, changes have been made in the ICES and the duty calculation procedure to factor in the above provision while filing the Bill of Entry. For availing this notification, the importer has to declare **RSP applicability Flag as C** in the item table of the Bill of Entry. Further, in the RSP table, the notification 024/2011 has to be provided and the value of the gold + silver has to be entered in the RSP column. The System would automatically exclude the value entered in the RSP table for the purposes of BCD calculation.

4. All trade associations/members of Customs Brokers Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.

5. For the departmental officers, this may be treated as Standing Order. For the first few Bills of Entry, duty calculation by System may also be verified

manually and issue/discrepancy in the same, if any, and difficulties, if any, may be brought to the notice of Additional Commissioner of Customs (Technical), ACC Imports, New Customs House, New Delhi.


[Source: ICES Advisory No. 03/2020 dated 27.01.2020]

  
31/01/2020

**(Nagendra Yadav)**  
**Additional Commissioner of Customs (Technical)**  
**ACC (Import)**

Copy forwarded to:-

1. The Principal Chief Commissioner of Customs(DZ), New Custom House, New Delhi.
2. The Principal Commissioner of Customs, ACC(Import), NCH, New Delhi.
3. The Additional/Joint Commissioner, ACC (Import), New Custom House, New Delhi.
4. The Deputy Commissioner, (Import Shed) Air Cargo, New Delhi.
5. The Deputy/ Assistant Commissioner Group- (I&II), (III,IV&VI), V, VA, VB, SIIB, ACC (Import), New Delhi.
6. The Deputy Commissioner (EDI) for uploading the above Public Notice on the Official Website.
7. Shri S. Ramakrishna, President, Delhi Customs Clearing Agents Association, 260-61, Anarkali Bazar, Jhandewalan Extension, DDA Shopping Complex, New Delhi-110055.
8. Delhi International Airport Ltd, IGI Airport, Cargo Terminal, New Delhi.
9. Notice Board.

  
**Joint Commissioner of Customs (Tech.)**  
**ACC (Import)**

