



वित्त मंत्रालय / Ministry of Finance

राजस्व विभाग/ Department of Revenue

सीमा शुल्क आयुक्त कार्यालय/ Office of the Commissioner of Customs

कस्टम हाउस नयी हारबर एस्टेट/ Custom House, New Harbour Estate

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C.No.VIII/48/3/2020-Cus.Pol.

Dated: 28.03.2022

PUBLIC NOTICE NO. 04/2022

Sub: Clarification regarding applicability of Social Welfare Surcharge on goods exempted from basic and other customs duties/cesses-reg.

Attention of all the Importers, Customs Brokers, Trade and Public is invited to Board Circular No.03/2022 dated 01.02.2022 on the above subject.

2. Kind attention is invited to Board's Circular No. 03/2022 dated 01.02.2022 for clarification on the issue of applicability of Social Welfare Surcharge (SWS) on goods that are exempted from basic customs duty or taxes or cesses which are levied as a duty of customs. Social Welfare Surcharge (SWS) is levied and collected, as a duty of customs, vide Section 110 of the Finance Act, 2018 (13 of 2018) and is calculated at the rate of 10 per cent. on the aggregate of duties, taxes and cesses which are levied and collected by the Central Government as a duty of customs on goods imported into India.

3. In this regard, it may be noted that at present SWS applies at the rate of 10% of the aggregate of customs duties payable on import of goods and not on the value of imported goods. If aggregate customs duty payable is zero on account of an exemption, the SWS shall be computed as 10% of value equal to 'Nil' (as aggregate amount of customs duties payable is zero). Law does not require computation of SWS on a notional customs duty calculated at tariff rate where applicable aggregate of duties of customs is zero.

4. Thus, it is clarified that the amount of Social Welfare Surcharge payable would be 'Nil' in cases where the aggregate of customs duties (which form the base for computation of SWS) is zero even though SWS has not been exempted.

5. Difficulties faced, if any, in implementation of the Public Notice may be brought to the notice of the undersigned.


(S. VARALAKSHMI)
JOINT COMMISSIONER

Copy to: EDI Section, Custom House, Tuticorin - for uploading in the website

Copy submitted to:- The Chief Commissioner of Customs (Preventive), Trichy.