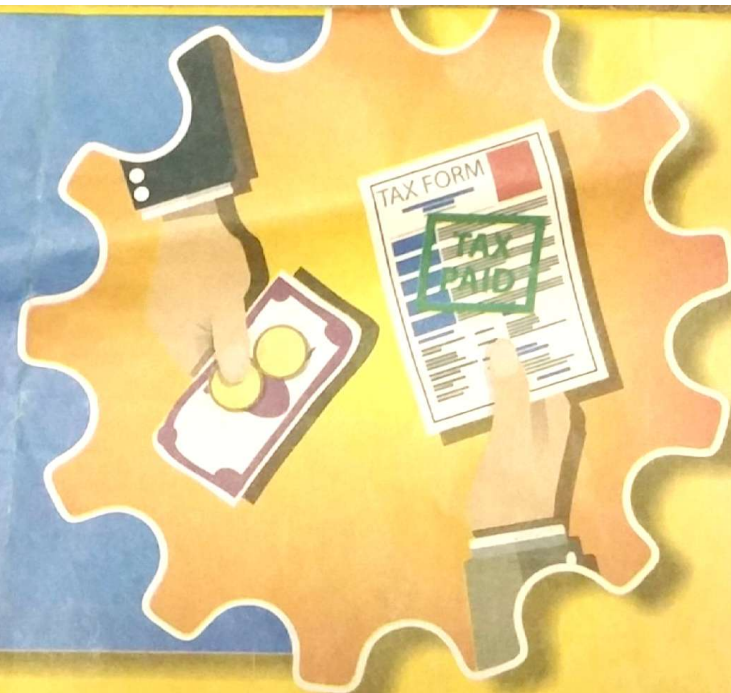


Exports, Refunds, Drawback, Export Promotion Schemes, SEZ and EOU

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. Extant 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, www.cbec-gst.gov.in, www.gst.gov.in, www.icegate.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.

42.	Present Procedures have Service Tax on Nepal, But no Goods Tax on Nepal. But, With GST, what tax will apply?	The export procedure for Nepal would be same as that to other Countries.
43.	Are there exemptions for SEZ? How will a SEZ transaction happen in GST regime?	Supplies to SEZs are zero-rated supplies as defined in Section 16 of IGST Act.
44.	How would the sale and purchase of goods to and from SEZ will be treated? Will it be export / import?	Supply to SEZs is zero rated supplies and supplies by SEZs to DTA are treated as imports.
45.	Please clarify status of international export freight under GST as the same was exempt under POPS rules. It is zero rated in most countries.	POS for transport of goods determinable in terms of sec 12(8) or sec 13(8) of IGST Act, 2017, depending upon location of service provider/service receiver. Exports are treated as zero rated supplies.
46.	When goods are being imported from SEZ who will pay IGST?	Such supply is treated as import and present procedure of payment of duty continues with the variation that IGST is levied in place of CVD.
47.	Who will pay IGST when goods are procured from SEZ? Today importer is paying both BCD and CVD.	Such supply is treated as import and present procedure of payment continues with the variation that IGST is levied in place of CVD.

Refund