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Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan

Notification No. **35**/2015-20 New Delhi, Dated **26**.09.2018

Subject:

Amendments to Foreign Trade Policy 2015-2020 - Extension of Integrated Goods and Service Tax (IGST) and Compensation Cess exemption under Advance Authorisation, EPCG and EOU scheme upto 31.03.2019.

S.O(E): In exercise of powers conferred by Section 5 of FT(D&R) Act, 1992, read with Paragraph 1.02 of the Foreign Trade Policy, 2015-20, as amended from time to time, the Central Government hereby makes following amendments in Foreign Trade Policy 2015-20.

- 1. Exemption from Integrated Tax and Compensation Cess under Advance Authorization under Para 4.14 of FTP 2015-20 is extended upto 31.03.2019.
- 2. Exemption from Integrated Tax and Compensation Cess under EPCG Scheme under Para 5.01(a) of FTP 2015-20 is extended upto 31.03.2019.
- 3. Exemption from Integrated Tax and Compensation Cess under EOU scheme under Para 6.01(d)(ii) of FTP 2015-20 is extended upto 31.03.2019.

Effect of the Notification: Para 4.14, Para 5.01(a) and Para 6.01(d)(ii) of FTP are amended as above.

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