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Shri Surjit Bhujabal
Member – Customs
Ministry of Finance

Sub: Seeking clarification reg circular No.15/2023 & No.18/2023 issued by CBIC for additional qualifiers in Customs Tariff Act

Respected Sir,

Greetings from MAIT!

At the outset, MAIT would like to take this opportunity to thank CBIC for its continued support to the Indian industry. We deeply appreciate CBIC's efforts in effectively resolving the industry issues related to import and export.

We greatly value the efforts of the Central Board of Indirect Taxes and Customs (CBIC) in enhancing the efficiency and transparency of import/export processes. However, the industry is seeking further clarification on certain aspects reg Circular No.15/2023 & No.18/2023 issued by CBIC for additional qualifiers in Customs Tariff Act that require further clarification to ensure accurate compliance.

Specifically, the industry seeks clarification on the following points:

SI No.	Circular reference	Concerns	Proposals
1	Circular No.18/2023-Customs dated 30th June; Paragraph 3) Due date for mandatory declaration of additional qualifiers in import/export declarations as prescribed in above Circular No.15/2023-Customs dated 07.06.2023 is extended from 01.07.2023 to 01.10.2023.	Time provided for preparation to comply with regulations is very less.	Need extension of 3 months. Rule to be implemented from Jan 1, 2024.
2	Circular No.15/2023-Customs. Dated 7th June. Paragraph 4.1 a). The declaration of IUPAC name and CAS number of the constituent chemicals for imports under the chapters 28, 29, 32, 38 and 39 of the Customs Tariff Act, 1975.	There is no SOP for maintaining confidentiality of trade secret information (CAS numbers and IUPAC names) disclosed by industries.	CBIC needs to provide SOP for maintaining confidentiality of trade secret information and IUPAC names disclosed by industries. There should be provision for industries to issue self-declaration instead of 100% disclosure of CAS numbers and IUPAC names.

3	Circular No.15/2023-Customs dated 7th June. Paragraph 4.1 a). And Annexure 1 The declaration of IUPAC name and CAS number of the constituent chemicals, for imports under the chapters 28, 29, 32, 38 and 39 of the Customs Tariff Act, 1975.	There is no clarity on whether or not the requirement is applicable for mixture of chemicals and assembled articles. CAS number will not be available for many polymers & assembled articles.	Polymers and Assembled articles should be exempted from this requirement as there is no CAS number for such materials.
4	Circular No.15/2023-Customs dated 7th June. Paragraph 4.2. These additional qualifiers shall be mandatory for imports under the said chapters for all bills of entry filed, in the manner mentioned in the Annexure-1 to this Circular. These fields shall be in addition to the existing declaration being made by importers.	There is no clarity on whether or not 100% disclosure of components is required.	1. CBIC to release SOP for disclosure of components details. 2. Impurities and trace chemicals to be exempted from disclosure.
5	NA	There is no clarity on the driving force for introducing this requirement.	CBIC to share the purpose and driving factor/s for introducing this requirement for the industries to understand and set up compliance strategy.

It would be immensely helpful if you could provide us with detailed guidance to the implementation of the mandatory additional qualifiers.

We eagerly await your response and guidance.

Warm regards,



Col Suhail Zaidi (Retd)
Director General