

Explanatory Memoranda to Notification Nos. 01/2020-Customs to 12/2020-Customs, dated 2nd February, 2020: -

S. No.	Notification No.	Description
1.	01/2020-Customs, dated 2 nd February 2020	Seeks to further amend notification No. 50/2017-Customs dated 30 th June, 2017 so as to prescribe effective rate of Basic Customs Duty (BCD)
2.	02/2020-Customs, dated 2 nd February 2020	Seeks to further amend notification No. 57/2017-Customs, dated the 30 th June, 2017 so as to change the applicable BCD rate on specified parts of Cellular Mobile Phones.
3.	03/2020-Customs, dated 2 nd February 2020	Seeks to further amend notification No. 19/2019-Customs dated the 6 th July, 2019 so as to extend the exemption from BCD and IGST on specified military equipment, if imported by DPSUs and PSUs for the defence forces.
4.	04/2020-Customs, dated 2 nd February 2020	Seeks to further amend notification No. 148/1994-Customs dated the 13 th July, 1994 to exempt wool, woollen fabrics and apparels received as gifts by the Indian Red Cross Society.
5.	05/2020-Customs, dated 2 nd February 2020	Seeks to amend notification No. 25/99-Customs dated 28 th February, 1999 so as to withdraw BCD exemption on Gold used in manufacture of semi-conductor devices or light emitting diode and to provide exemption to specified parts for use in manufacture of fuses and connectors.
6.	06/2020-Customs, dated 2 nd February 2020	Seeks to further amend notification No. 24/2005-Customs, dated the 1 st March, 2005 so as to exclude copper and articles thereof from the exemption provided to raw materials use for manufacturing of ITA goods specified therein the notification.
7.	07/2020-Customs, dated 2 nd February 2020	Seeks to further amend notification No. 25/2005-Customs, dated the 1 st March, 2005 so as to exclude copper and articles thereof from the exemption provided to raw materials use for manufacturing of ITA goods specified therein the notification.
8.	08/2020-Customs, dated 2 nd February 2020	Seeks to exempt specified goods from Health Cess imposed on the medical devices falling under heading 9018 to 9022 in terms of clause 139 of the Finance Bill, 2020.
9.	09/2020-Customs, dated 2 nd February 2020	Seeks to further amend notification No. 11/2018-Customs, dated the 2 nd February, 2018 in order to revise the levy of Social Welfare Surcharge on specified goods.
10.	10/2020-Customs, dated 2 nd February 2020	Seeks to further amend notifications mentioned in the Column (2) of the Table of the notification No. 10/2020-Customs, dated the 2 nd February, 2020 so as to align the notification mentioned in Column (2) with the new tariff lines created as per Finance Bill, 2020.
11.	11/2020-Customs, dated 2 nd February 2020	Seeks to further amend notification No. 82/2017-Customs dated the 27 th October, 2017 so as to omit a redundant entry at S. No. 31A.
12.	12/2020-Customs, dated 2 nd February 2020	Seeks to rescind certain customs notifications which have become redundant or entries in these notifications are being merged with other similar notifications granting exemptions.

Explanatory Memoranda to Notification Nos. 09/2020-Customs (N.T.) to 10/2020-Customs (N.T.), dated 2nd February, 2020: -

S. NO.	Notification No.	Description
1.	09/2020-Customs (N.T.) dated 2 nd February 2020	Seeks to further amend Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 to change the anti-circumvention provision and make certain other miscellaneous changes.
2.	10/2020-Customs (N.T.) dated 2 nd February 2020	Seeks to further amend Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidised Articles and for Determination of Injury) Rules, 1995 to introduce anti-circumvention provisions in these rules and make certain other miscellaneous changes.

Explanatory Memorandum to Notification No. 01/2020-Customs (SG), dated 2nd February, 2020: -

S. No.	Notification No.	Description
1.	01/2020-Customs (SG), dated 2 nd February 2020	Seeks to amend notification No. 1/2018-Customs (SG), dated the 30 th July, 2018 so as to align the tariff item of subject goods with the new tariff items created as per Finance Bill, 2020.

Explanatory Memorandum to Notification No. 03/2020-Customs (ADD), dated 2nd February, 2020: -

S. No.	Notification No.	Description
1.	03/2020-Customs (ADD), dated 2 nd February 2020	Seeks to revoke the Anti-dumping duty imposed on Purified Terephthalic Acid and for this purpose, rescinds the notifications No. 28/2016-Customs (ADD), dated the 5th July, 2016 and No. 28/2019-Customs (ADD), dated the 24th July, 2019.