

**Explanatory memorandum to Notifications No. 18/2019-Customs to 27/2019-Customs all dated 6<sup>th</sup> July 2019: -**

<b>S. No.</b>	<b>Notification No.</b>	<b>Description</b>
1.	18/2019-Customs dated 6 <sup>th</sup> July 2019	Seeks to increase the effective rate of Road and Infrastructure cess, as additional duty of customs, on petrol and diesel.
2.	19/2019-Customs dated 6 <sup>th</sup> July 2019	Seeks to exempt specified defense equipment and their parts from Basic Customs Duty for a period of 5 years.
3.	20/2019-Customs dated 6 <sup>th</sup> July 2019	Seeks to further amend notification No. 52/2017-Customs dated 30 <sup>th</sup> June 2017 so as to increase the effective rate of Basic Customs Duty on petroleum crude.
4.	21/2019-Customs dated 6 <sup>th</sup> July 2019	Seeks to further amend notification No 25/98-Customs dated 2 <sup>nd</sup> June 1998 to update the classification of the goods in the notification.
5.	22/2019-Customs dated 6 <sup>th</sup> July 2019	Seeks to further amend notification No 25/2002-Customs dated 1 <sup>st</sup> March, 2002 to exempt specified capital goods use for manufacture of specified electronic items.
6.	23/2019-Customs dated 6 <sup>th</sup> July 2019	Seeks to further amend notification No 25/2005-Customs dated 1 <sup>st</sup> March, 2005 to explicitly provide BCD exemption on the specified parts of line telephone handset.
7.	24/2019-Customs dated 6 <sup>th</sup> July 2019	Seeks to further amend notification No 57/2017-Customs dated 30 <sup>th</sup> June, 2017 to explicitly exclude the specified electronic items from scope of entry at S.No. 6A of the notification and to provide the effective rates on other goods.
8.	25/2019-Customs dated 6 <sup>th</sup> July 2019	Seeks to further amend notification No 50/2017-Customs dated 30 <sup>th</sup> June, 2017 so as to prescribe effective rate of Basic Customs Duty (BCD).
9.	26/2019-Customs dated 6 <sup>th</sup> July 2019	Seeks to further amend notification No 14/2006-Customs dated 1 <sup>st</sup> March 2006 in order to change the classification of other dyed fabrics of nylon from “5407 42 00” to “5407 42”
10.	27/2019-Customs dated 6 <sup>th</sup> July 2019	Seeks to further amend notification No 27/2011-Customs dated 1 <sup>st</sup> March 2011 to reduce the export duty on EI tanned leather and Hides, skins and leathers, tanned and untanned, all sorts.

**Explanatory memorandum to Notifications No. 02/2019- Central Excise to 06/2019-Central Excise all dated 6<sup>th</sup> July 2019: -**

<b>S. No.</b>	<b>Notification No.</b>	<b>Description</b>
1.	02/2019-Central Excise dated 6 <sup>th</sup> July 2019	Seeks to further amend notification No. 11/2017-Central Excise dated 30 <sup>th</sup> June 2017 so as to omit an entry with respect to chapter 24.
2.	03/2019- Central Excise dated 6 <sup>th</sup> July 2019	Seeks to increase the basic excise duty on specified goods in chapter 24 under section 5A of the Central Excise Act 1944.
3.	04/2019- Central Excise dated 6 <sup>th</sup> July 2019	Seeks to increase the effective rate of Road and Infrastructure Cess as additional duty of excise on Petrol and Diesel.
4.	05/2019- Central Excise dated 6 <sup>th</sup> July 2019	Seeks to increase the effective rate of Special Additional Excise Duty on Petrol and Diesel.
5.	06/2019- Central Excise dated 6 <sup>th</sup> July 2019	Seeks to exempt crude petroleum oil produced in specified oil fields under production sharing contracts or in the exploration blocks offered under the New Exploration Licensing Policy (NELP) through international competitive bidding.