



NOTICE TO IMPORTERS / MANUFACTURERS OF PLASTIC CONTAINERS AND OTHER RELATED ECONOMIC OPERATORS

POSTPONEMENT OF THE INTRODUCTION OF EXCISE DUTY ON NON-BIODEGRADABLE PLASTIC CONTAINERS

IMPORTERS / MANUFACTURERS OF PLASTIC CONTAINERS AND OTHER RELATED ECONOMIC OPERATORS ARE HEREBY INFORMED OF THE FOLLOWING –

- (A) SECTION 24(c) AND (d) OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2018 CONCERNING –
- (i) THE LEVYING OF AN **EXCISE DUTY OF RS. 2 PER UNIT** ON NON-BIODEGRADABLE PLASTICS CONTAINERS, PLATES, BOWLS, CUPS AND TRAYS; AND
 - (ii) THE **LICENCE** FOR IMPORTERS/MANUFACTURERS OF NON-BIODEGRADABLE PLASTICS CONTAINERS, PLATES, BOWLS, CUPS AND TRAYS; AND
- (B) REGULATION 3(b)(ix) OF EXCISE (AMENDMENT OF SCHEDULE) (NO.2) REGULATIONS 2018 (GN 135 OF 2018) RELATING TO EXEMPTION ON NON-BIODEGRADABLE PLASTIC CONTAINERS AS PER **ITEM 90 OF PART IA OF THE FIRST SCHEDULE OF THE EXCISE ACT,**

WHICH WOULD HAVE COME INTO OPERATION AS FROM *01 FEBRUARY 2019* AS PER SECTION 71(6) OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2018 AND REGULATION 4(5) OF GN 135 OF 2018, **HAVE BEEN POSTPONED AND WILL COME INTO OPERATION ON 2ND MAY 2019.**

**MRA CUSTOMS
30TH JANUARY 2019**