

(ANNEXURE - VIII)

Duty Calculation after receipt of material at seaport (India)

Sr No.	Duty Structure calculation as applicable for MOA as UNDER MERIT /FULL DUTY			
1	Basic price (CIF value)	100		
2	Assessable Value	100		
3	Basic Custom Duty @ 7.5 %of (2)	7.5	Variable	Basic Custom Duty Rate depends upon the customs tariff
4	Social Welfare Surcharge @ 10% on BCD (3)	0.75		
5	IGST @18% on (2+3+4)	19.49	Variable	IGST Rate as per GST rate schedule
6	Total Duty without input tax credit (ITC) for IGST (3+4+5)	27.7		
7	Effective Duty with ITC (3+4)	8.25		