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GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DEPARTMENT OF COMMERCE

NOTIFICATION No. 10/2015-2020
NEW DELHI, DATED THE 7th June, 2018

Subject: Amendments in para 6.08(b) of Foreign Trade Policy 2015-20 –regd.

S.O(E): In exercise of powers conferred by Section 5 of FT(D&R) Act, 1992, read with Paragraph 1.02 of the Foreign Trade Policy, 2015-20, as amended from time to time, the Central Government hereby makes following amendments in Foreign Trade Policy 2015-20:

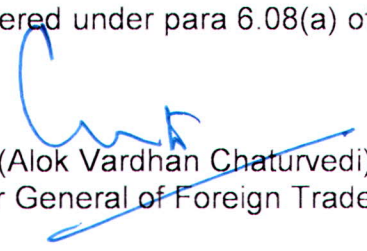
1. Existing Para 6.08(b) reads as under:

For services, including software units, sale in DTA in any mode, including on line data communication, shall also be permissible up to 50% of FOB value of exports and /or 50% of foreign exchange earned, where payment of such services is received in foreign exchange.

2. Para 6.08(b) is amended to read as under:

For services, including software units, sale in DTA in any mode, including on line data communication, shall also be permissible up to 50% of FOB value of exports and /or 50% of foreign exchange earned, where payment of such services is received in foreign exchange. **However, sale in DTA in respect of services classified under Chapter Heading 9988 and 9989 under GST, but covered in LOP/para 9.31 of FTP as manufacturing of goods, will continue to be covered under para 6.08(a) above. At the time of DTA clearance, applicable GST and compensation cess as per GST classification would apply.**

Effect of this Notification: sale in DTA in respect of certain services classified under Heading 9988 and 9989 under GST is continued to be covered under para 6.08(a) of FTP.


(Alok Vardhan Chaturvedi)
Director General of Foreign Trade

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