






UPSC 2023

FULL - LENGTH TESTS

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संभव

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PRELIMS CRASH COURSE 2023

Subject-wise



Complete Your Subject in **40 Hours**

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A Few Minutes Series

Subject - Economy

Date - 06th April 2023

Click [here](#) to watch the following topics on YouTube

Amnesty Scheme



Export Promotion Capital Goods Scheme
Advance Authorisation Scheme

- Import of capital goods at zero rates of customs duty.
- Obligation: Export value should be atleast 6 times of duties exempted.
- Import of Raw material at zero rates of customs duty.
- Export Obligation has to be followed.

AA Scheme
EPCG Scheme

What if Export Obligations are not met?

Payment of all customs duties that were exempted



INTEREST

Amnesty Scheme - In lines of "Vivaad se Vishwas"

- The Amnesty scheme shall be available for a limited period, up to September 30, 2023, as per the new Foreign Trade

Policy (FTP) which will be effective from April 1.

- The interest payable is capped at 100 per cent of these exempted duties under this scheme.
- No interest is payable on the portion of Additional Customs Duty and Special Additional Customs Duty.