

GST Treatment for Local Sales by LMW / FIZ / RDC / IPC

No.	Local Sales by	To	GST Treatment (ATS not applicable for local sales)
1.	LMW	LMW	Customs declaration to be made in Form GPB 1. GST to be charged in tax invoice and to be accounted in Form GST 03. Duty import is exempted under Section 65/65A Customs Act 1967.
2.	LMW	FIZ	Customs declaration to be made in Customs Form No. 2. GST to be charged in tax invoice and to be accounted in Form GST 03. Duty import is exempted as goods are deemed exported.
3.	LMW	RDC/IPC (LMW status)	Customs declaration to be made in Form. GPB 1. GST to be charged in tax invoice and to be accounted in Form GST 03. Duty import is exempted if applicable.
4.	LMW	RDC / IPC (FIZ status)	Customs declaration to be made in Customs Form No. 2. GST to be charged in tax invoice and to be accounted in Form GST 03. Duty import is exempted as goods are deemed exported.
5.	LMW	PCA	Customs declaration to be made and only duty import to be paid in Customs Form No.9. GST to be charged in tax invoice and to be accounted in Form GST 03.
6.	FIZ	FIZ	In the case where the supply is made within the zone, no Customs declaration is required. GST to be charged in tax invoice and to be accounted in Form GST 03. In the case where the supply is made between the zones (FIZ to FIZ), Customs declaration to be made in Customs Form No.8 and no duty import to be paid. GST to be charged in tax invoice and to be accounted in Form GST 03.
7.	FIZ	RDC/IPC (LMW status)	Customs declaration to be made and only duty import to be paid (if any) in Customs Form No. 1. GST to be charged in tax invoice and to be accounted in Form GST 03.

8.	FIZ	RDC/IPC (FIZ status)	In the case where the supply is made within the zone, no Customs declaration is required. GST to be charged in tax invoice and to be accounted in Form GST 03. In the case where the supply is made between the zones (FIZ to FIZ), Customs declaration to be made in Customs Form No.8 and no duty import to be paid. GST to be charged in tax invoice and to be accounted in Form GST 03.
9.	FIZ	PCA	Customs declaration to be made and only duty import to be paid in Customs Form No. 1. GST to be charged in tax invoice and to be accounted in Form GST 03.
10.	RDC (LMW status)	LMW	Customs declaration to be made in Form GPB 1. GST to be charged in tax invoice and to be accounted in Form GST 03. Duty import is exempted under Section 65/65A Customs Act 1967.
11.	RDC (LMW status)	FIZ	Customs declaration to be made in Customs Form No. 2. GST to be charged in tax invoice and to be accounted in Form GST 03. Duty import is exempted as goods are deemed exported.
12.	RDC (FIZ status)	LMW	Customs declaration to be made in Customs Form No. 1. GST to be charged in tax invoice and to be accounted in Form GST 03. Duty import is exempted under Section 65/65A Customs Act 1967.
13.	RDC (FIZ status)	FIZ	In the case where the supply is made within the zone, no Customs declaration is required. GST to be charged in tax invoice and to be accounted in Form GST 03. In the case where the supply is made between the zones (FIZ to FIZ), Customs declaration to be made in Customs Form No.8 and no duty import to be paid. GST to be charged in tax invoice and to be accounted in Form GST 03.
14.	IPC (LMW status)	LMW	Customs declaration to be made in Form GPB 1. GST to be charged in tax invoice and to be accounted in Form GST 03. Duty import is exempted under Section 65/65A Customs Act 1967.
15.	IPC (LMW status)	FIZ	Customs declaration to be made in Customs Form No. 2. GST to be charged in tax invoice and to be accounted in Form GST 03. Duty import is exempted as goods are deemed exported.

16.	IPC (FIZ status)	LMW	Customs declaration to be made in Customs Form No. 1 . Duty import is exempted under Section 65/65A Customs Act 1967. GST to be charged in tax invoice and to be accounted in Form GST 03.
17.	IPC (FIZ status)	FIZ	In the case where the supply is made within the zone, no Customs declaration is required. GST to be charged in tax invoice and to be accounted in Form GST 03. In the case where the supply is made between the zones (FIZ to FIZ), Customs declaration to be made in Customs Form No.8 and no duty import to be paid . GST to be charged in tax invoice and to be accounted in Form GST 03.