

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan, New Delhi

Dated: 03rd September, 2025

Policy Circular No. 04/2025-26

To

1. All Customs Authorities
2. All RAs of DGFT
3. All Members of the Trade & Industry

Subject: Clarification regarding applicability of Minimum Import Price (MIP) on Virgin Multi-layer Paper Board (VPB) imposed vide Notification No. 26/2025-26 dated 22.08.2025 – Reg.

Subsequent to the issuance of the Notification No. 26/2025-26 dated 22.08.2025 with respect to the imposition of the Minimum Import Price (MIP) of INR 67,220 per MT on Cost, Insurance, and Freight (CIF) basis, for import of Virgin Multi-layer Paper Board (VPB) under ITC (HS) Codes 48059100, 48059200, 48059300, 48109200 and 48109900, till 31.03.2026, representations have been received from Industry Associations, Export Oriented Units (EOUs), and SEZ units highlighting issues faced by these units.

2. The matter has been examined, the applicability of the provisions of the notification as per the extant policy provisions is as under:

- i. Imports of Virgin Multi-layer Paper Board (VPB) by 100% Export Oriented Units (EOUs) and units located in Special Economic Zones (SEZs) shall not be subject to the Minimum Import Price as per Para 6.01(d) of FTP, 2023 and Rule 27 of Special Economic Zones (SEZ) Rules, 2006 respectively, provided that such imported goods are not sold into the Domestic Tariff Area (DTA).
- ii. Imports of Virgin Multi-layer Paper Board (VPB) under Advance Authorization or Duty-Free Import Authorization (DFIA) schemes shall also be exempted from the Minimum Import Price restriction as per Para 4.18(iv) of FTP, 2023.

3. The above policy provisions are brought to the notice of the Trade and the Field formations of Customs for their information and necessary action. Any deviation from the prescribed provisions shall attract penal action in accordance with the applicable rules and laws.

This issues with the approval of the Director General of Foreign Trade.

(S. Raja Sekhar)
(Satya Raja Sekhar G) 03/09/2025
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