



DRC/CUS/PFLA(Facilitation)/06/2025-2026/ 648

Date: 17/10/2025

NOTIFICATION

The Department of Revenue and Customs would like to inform all traders that the Goods and Services Tax (GST) and Excise Tax (ET) will come into effect across the country starting 1st January 2026. With the implementation of these taxes, the existing Sales Tax and Green Tax regime will be discontinued and replaced by the new tax regime. Until 31st December 2025, all taxes and duties will continue to be administered under the current tax regime.

To facilitate a seamless and organized transition to the new tax regime, traders are requested to observe the following guidelines:

- The advance declaration facility will be suspended from 1st November to 31st December 2025. During this period, the Department will not accept any advance customs declarations.
- Any refunds or additional taxes and duties arising from post entry amendments or cancellations submitted after 1st January 2026, relating to declarations made on or before 31st December 2025, will be processed manually.
- Similarly, any refunds or additional taxes resulting from Post Clearance Audits conducted after 1st January 2026, but pertaining to declarations made on or before 31st December 2025, will also be handled manually.
- Importers and producers of alcoholic beverages whose brands are registered with the Department and are still valid beyond 31st December 2025, are informed that all existing brand registrations will automatically cease the validity after 31st December 2025.
- Importers, exporters, and producers of alcoholic beverages must register their brands again with the Department starting 1st January 2026 to continue their business operations.
- Those vehicle dealers who had availed the warehouse facility under the Customs Law and current relief measure must declare import and remove these vehicles from Warehouse regime with effect from 1st January 2026. The applicable taxes on these vehicles will be assessed in accordance with the provisions of the new tax regime.

The Department urges all traders to review these instructions and comply fully to ensure a seamless transition to the new tax regime. Your cooperation is crucial in achieving a smooth implementation of the country's modernized tax system.

For further clarification or assistance, please contact the nearest RRCO.

(Director General)

Department of Revenue & Customs