



Import Customs Guide **INDIA**

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p>Foreign nationals</p>		<ul style="list-style-type: none"> ▪ Foreign nationals coming to India for executing projects/contracts in India will have to come only on employment visas. 	<ul style="list-style-type: none"> ▪ For more information, please contact your destination agent.
<p>Non-Diplomatic</p>	<ul style="list-style-type: none"> ▪ Original Passport will need to be turned over to Indian destination agent until shipment clears customs. ▪ Authority Letter (sample provided by destination agent in India). ▪ Baggage Declaration Form (provided by destination agent in India). ▪ Inventory with valuation of each item. ▪ Purchase invoice copy of the electronic/brand new items required. ▪ Indian Customs Declaration Form (provided by destination agent in India). ▪ Bill of Lading. ▪ Copy of Employment Letter or Transfer Letter is required for clearance. ▪ FRRO Registration is required for clearance of HHG for Foreign Nationals. ▪ Pan card copy and final destination local residence address proof required 	<ul style="list-style-type: none"> ▪ Indian nationals, foreign nationals including those of Indian origin, transferring their residence to India or coming to India on employment, can import their personal effects and household goods into India under Transfer of Residence subject to the following conditions: <ul style="list-style-type: none"> ▪ Transferee must have lived overseas for at least 2 years and must be transferring his/her residence to India. ▪ Transferee must not have visited India for more than 180 days in the preceding two years. ▪ Foreign nationals must have a resident permit/ business / work / entry visa or a PIO card. ▪ Appointment letter/assignment letter stating minimum two years stay in India. ▪ Goods must be shipped out (shipped on board) from the origin country within one month of arrival of the owner into India. For air shipment, within 15 days after the arrival of the owner/passenger. Automobiles can be shipped with 6 	

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		<p>months of arrival. If there is a delay then goods can be cleared only if customs condone the delay. Each case will be decided on merits.</p> <ul style="list-style-type: none"> ▪ The owner's presence may not be required during customs clearance for Kolkata & Kochi. ▪ The owner's presence is a must for both air/sea shipments; at Chennai the owner's presence is a must for air shipment & may not be required for sea shipment during customs clearance but owner should arrive in India before the shipment arrival and be present in country until the shipment clears customs or else demurrage / container detention will be quite heavy. ▪ All containers (unless diplomatic) are offloaded at POE/TOE (and reloaded into vans). ▪ All household goods (old and used) and personal effects are dutiable, but might get concessions if in owners' possession for at least 1 year (and used) under the Transfer Residence rule. ▪ FRRO registration is mandatory to avail benefit of TR by Sea excluding Delhi Port. For Air Shipment Registration Application Form will work. ▪ For foreign nationals – TR benefit not allowed at Chennai & New Delhi customs. 	
<p>Diplomatic removals</p>	<ul style="list-style-type: none"> ▪ Authority Letter (sample provided by destination agent in India). ▪ Baggage Declaration Form (provided by destination agent in India). ▪ Copy of Passport, visa and Diplomatic ID 	<ul style="list-style-type: none"> ▪ See above. ▪ Alcohol can be imported in limited quantity for Diplomats (depends on the allowance by the Diplomatic Mission/Embassy). 	<ul style="list-style-type: none"> ▪ If alcohol is mentioned on the packing list, the same has to be mentioned on the Duty Exemption Certificates for smooth clearance

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	<p>duly attested/certified and duty-free Exemption Certificate issued by Ministry of External Affairs, Govt. of India through Diplomatic Mission in India.</p> <ul style="list-style-type: none"> ▪ Bill of Lading. ▪ Inventory List. ▪ In India, Packing list, Passport and Bill of Lading should be sealed and signed by the Embassy/Consulate. ▪ Inventory List should be sealed and signed by the Embassy/Consulate. 		
<p>Import of Passenger Cars / Jeep / Multi-utility Vehicles</p>		<ul style="list-style-type: none"> ▪ The following rates of duty are applicable for import of cars and other motor vehicles principally designed for the transport of persons including station wagons and racing cars. Since motor vehicles are excluded from the definition of Baggage, duties are to be collected at the Tariff rate taking into consideration Exemption Notifications if any. <ul style="list-style-type: none"> ▪ The present rates are as under: <ul style="list-style-type: none"> ▪ New, which have not been registered anywhere prior to importation. ▪ Basic Customs duty 20% ▪ CVD 16%, SAD 8%, CESS 125%, National Calamity fund 1%, Educational CESS on BCD & CVD 2% ▪ If imported as completely knock down (CKD) Unit. <ul style="list-style-type: none"> ▪ Basic Customs Duty 20% ▪ CVD 16%, SAD 8%, CESS 125%, National Calamity fund 1%, Educational CESS on BCD & CVD 2% ▪ If imported in any other form: <ul style="list-style-type: none"> ▪ Basic Customs Duty 60% 	<ul style="list-style-type: none"> ▪ Rules for Import of motor vehicles/Bikes into India are very detailed, conditional & complicated. Please take advice of your local agent before planning any such shipment to India. ▪ However diplomatic motor vehicles/bike is allowed to be imported free of duty if covered by a Duty Exemption certificate issued by the Indian Ministry of External Affairs (subject to the Ministry's requirements). ▪ A private personal car can be imported under permanent settlement terms (Transfer of residence) of the customer coming into India and the requirements are as follows: <ul style="list-style-type: none"> ▪ Should be with right hand steering, and controls. ▪ Have a speedometer indicating the speed in kilometres. ▪ Have photometry of the headlamps to suit "keep left" traffic. ▪ Should not be older than three years from the date of manufacture. ▪ Should be Euro-III compliant. ▪ Should have been registered for at least

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		<ul style="list-style-type: none"> ▪ CVD 16%, SAD 8%, CESS 125%, National Calamity fund 1%, Educational CESS on BCD & CVD 2% ▪ Others i.e., already registered: <ul style="list-style-type: none"> ▪ Basic Customs Duty 105% ▪ CVD 16%, SAD 8%, CESS 125%, National Calamity fund 1%, Educational CESS on BCD & CVD 2% ▪ As per the above rates of duty, the duty incidence on a new imported vehicle in completely build up form come to 103.39% ▪ Value of these vehicles for the purpose of levy of customs duty is CIF value, where C Stands for the cost of the goods, I is the insurance and F is the freight. Cost in the case of new vehicles is the transaction value between the seller and the buyer. However, in the case of old and used vehicles, cost is arrived at by taking value of the new vehicle in its year of manufacture and then allowing depreciation at following rates. <ul style="list-style-type: none"> ▪ For every quarter during 1st year – 4% ▪ For every quarter during 2nd year – 3% ▪ For every quarter during 3rd year – 2.5% ▪ For every quarter during 4th year- 2% ▪ And thereafter – subject to maximum depreciation of 70%. 	<ul style="list-style-type: none"> one year, in the name of the customer. ▪ The original Manufacturing Invoice of the vehicles (not from dealer or any other sources), must be submitted. ▪ A relevant Insurance certificate is required. ▪ Customs duty (approx. 164% on the assessable value assessed by the customs), will be levied. ▪ Import of Car, Bike or any other vehicle is not allowed in Bangalore/Hyderabad. ▪ Left Hand Drive Cars are not allowed to import in India. ▪ Only Euro V Standard Vehicles are allowed to Import. ▪ Old and Used Cars Importation: <ul style="list-style-type: none"> ▪ Diesel Variant vehicles more than 10 years old are not allowed to Import ▪ Petrol Variant Vehicles more than 15 years are not allowed to import.
<p>Domestic animals</p>	<ul style="list-style-type: none"> ▪ NOC required from veterinary and other health documents needed before arrival of pet at airport. 	<ul style="list-style-type: none"> ▪ Two pets per passenger (cat/ dog) may be imported into India without any import license. ▪ Under Transfer of Residence Case Only and Assignment should not be less than 2 years. 	<ul style="list-style-type: none"> ▪ Should you need further information please contact your local destination agent prior to shipping.

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Prohibited Items		<ul style="list-style-type: none"> ▪ Firearms, Weapons, ammunition of any type. ▪ Narcotics. ▪ Obscene Literature, Pornographic Material. ▪ Wildlife items like ivory, horns etc. ▪ Drones 	<ul style="list-style-type: none"> ▪ These items are strictly prohibited into India. ▪ Do not pack these items under any circumstances. They will be confiscated and fines will be levied. ▪ Should you need further information contact your local destination agent prior to shipping.
Dutiable Items		<ul style="list-style-type: none"> ▪ The following items are allowed in your shipment, but will be subject to tax and duty: <ul style="list-style-type: none"> ▪ Firearms. ▪ Cartridges of Firearms exceeding 50. ▪ Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125 gms. ▪ Gold or silver other than ornaments. ▪ Flat panel (liquid crystal display/light emitting diode/plasma) television will charge custom duty@38.05% irrespective of their screen size. ▪ New articles are charged duty @ 38.05%. ▪ Concessional duty rate @ 16.5 % is allowed only on the first unit of the following electronic appliances: <ul style="list-style-type: none"> ▪ Still Camera, Music System, CRT Television DVD Player, Video Home Theatre System, Dishwasher, Music System, Musical Instrument, Air conditioner, Piano, Treadmill, Domestic Refrigerator above 300 litres or its equivalent, Golf Set, Deep Freezer, Microwave Oven, Video Camera, Word Processor, Fax machine, Portable Photocopiers, Vessel or Aircraft. ▪ If the shipper has two or more of any 	<ul style="list-style-type: none"> ▪ If shipping alcohol, please contact your local destination agent prior to shipping for necessary information. ▪ Custom Duties/ Taxes are subject to change as per notifications from Government of India. It is advisable to check with destination agent prior to shipping. ▪ Import of Car, Bike or any other vehicle is not allowed in Bangalore/Hyderabad. Should you need further information please contact your local destination agent prior to shipping.

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		<p>electronic appliance, or the combined value of all the above appliances exceeds Rs. 500,000 (US\$ 10000), duty @ 38.05% will be charged on the additional units / value.</p> <ul style="list-style-type: none"> ▪ Import duties on alcohol & spirits, etc. are very high in India (approx. 182 %) and on beer & wines (approx. 150%). Customs duty on cars is approx. from 120% up to 261%. ▪ Customs duty on new motorcycles is approx. 100%. 	
<p>Baggage</p>		<ul style="list-style-type: none"> ▪ Baggage rules and regulations effective as from April 1st, 2016: <ul style="list-style-type: none"> ▪ Free allowance for passenger on arrival into India has been raised to Rs. 50,000. Except for items mentioned under exceptions. ▪ Free allowance for passenger on arrival into India and being of foreign origin has been kept to Rs. 15,000 except for items mentioned under exceptions. ▪ Passengers residing abroad for more than 1 year, on return to India can bring jewellery worth 50,000 rupees and of weight up to 20 gms for men and of 1,00,000 rupees and of weight up to 40 gms for women. ▪ In case of transfer of residence: <ul style="list-style-type: none"> ▪ From 3 month - 6 months: <ul style="list-style-type: none"> ▪ Used Personal and household articles other than those mentioned in Exclusion and Inclusion A but including Inclusion B up-to an aggregated value 	

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		<p>of 60,000 INR.</p> <ul style="list-style-type: none"> ▪ From 6 month - 1 year: <ul style="list-style-type: none"> ▪ Used Personal and household articles other than those mentioned in Exclusion and Inclusion A but including Inclusion B up-to an aggregated value of 1,00,000 INR. ▪ Minimum Stay of 1 year during the preceding 2 years: <ul style="list-style-type: none"> ▪ Used Personal and household articles other than those mentioned in Exclusion but including items mentioned in Inclusion A and Inclusion B up-to an aggregated value of 2,00,000 INR. ▪ (The Indian passenger should not have availed the concession in the preceding 3 years.) ▪ Minimum Stay of 2 years or more: <ul style="list-style-type: none"> ▪ Used Personal and household articles other than those mentioned in Exclusion but including items mentioned in Inclusion A and Inclusion B up-to an aggregated value of 5,00,000 INR. ▪ (Minimum stay of 2 years abroad immediately preceding the date of arrival on transfer of residence, total stay in India on short visit during the two preceding years should not exceed 6 months and passengers should not have availed this concession in the preceding 3 years.) ▪ Provision for Unaccompanied baggage: <ul style="list-style-type: none"> ▪ Provided that the unaccompanied baggage had been in the possession, abroad, of the passenger and is 	

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		<p>dispatched within one month of his/her arrival in India or within a time period specified by the Deputy / Assistant Commissioner of Customs.</p> <ul style="list-style-type: none"> ▪ The unaccompanied baggage may land in India up-to two months before the arrival of the passenger or within such period, not exceeding one year as the Deputy/Assistant Commissioner of Customs may allow, for reasons to be recorded, if he is satisfied that the passenger was prevented from arriving in India within the period of two months due to circumstances beyond his control, such as: <ul style="list-style-type: none"> ▪ sudden illness of the passenger or member of his family, ▪ or natural calamities or disturbed conditions or disruption of the transport or travel arrangements in the country or countries concerned on any other reasons, which necessitated a change in the travel schedule of the passenger. ▪ Exclusions: <ul style="list-style-type: none"> ▪ Firearms. ▪ Cartridges of Firearms exceeding 50, ▪ cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125 gms. ▪ Alcoholic liquor or wines in excess of 2 litres. ▪ Gold or silver other than ornaments, ▪ Flat panel (liquid crystal display/light-emitting diode/plasma) television. 	

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		<ul style="list-style-type: none"> ▪ Inclusion A: <ul style="list-style-type: none"> ▪ Colour Television (LED TV, LCD TV & Plasma TV will attract duty @38,.5% duty), ▪ Video Home Theatre System, ▪ Dish Washer, ▪ Domestic refrigerators of capacity above 300 litres or its equivalent, ▪ Deep Freezer, ▪ Video camera or combination of any such video camera with one or more goods such as television receiver, ▪ Sound recording or producing apparatus, ▪ Video reproducing apparatus, Cinematographic films of 35 mm and above and Gold or Silver, in any form, other than ornaments. ▪ TV (old or new) not allowed in the air shipment at Bangalore airport. If included TV in the air shipment it may go for adjudication with fine/penalty. ▪ Inclusion B: <ul style="list-style-type: none"> ▪ Video Cassette Recorder or Video Cassette Player or Video Television Receiver or Video Cassette Disk Player, ▪ Digital Video Disc Player, ▪ Music System, ▪ Air Conditioner, ▪ Microwave Oven, ▪ Word Processing Machine, ▪ Fax Machine, ▪ Portable Photocopying Machine, ▪ Washing Machine, ▪ Electrical or Liquefied Petroleum Gas Cooking Range, ▪ Personal Computer (Desktop Computer), ▪ Laptop Computer (Notebook Computer) 	

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		<ul style="list-style-type: none"> ▪ Domestic Refrigerators of capacity up to 300 litres or its equivalent. 	
Wood		<ul style="list-style-type: none"> ▪ Fumigation of imported and exported wooden crates is required. ▪ The Indian Government adopted ISPM-15 (International standards for Phytosanitary Measures Publication 15) Guidelines for Regulating Wood Packaging Material in International Trade (aka NIFM-15) to standardise the treatment of wood packing materials used for the transport of goods. 	



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