

**F.No. 455/03/2020-Cus.V**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs

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Room No. 49, North Block.  
New Delhi, dated the 27<sup>th</sup> November 2020

To,  
All Principal Chief Commissioners/Chief Commissioners of Customs  
All Principal Directors General/Directors General of Customs  
All Principal Commissioners/Commissioner of Customs

**Sub: Clarification on export of Gems and Jewellery through Courier mode-reg.**

Madam/Sir,

Representations have been received from the Gems and Jewellery Export Promotion Council seeking clarification on whether gems and jewellery is allowed to be exported through courier under the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 as also the Courier Imports and Exports (Clearance) Regulations, 1998.

2. The issue has been examined. It appears that the doubt has arisen as Regulation 2(2)(a)(iv) of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 places a restriction on imports of precious and semi-precious stones, gold or silver in any form, through courier. The Regulation 2(2) (a) (iv) reads as "*These regulations shall not apply to the following imported goods requiring testing of samples thereof or reference to the relevant statutory authorities or to experts before their clearance, namely precious and semi-precious stones, gold or silver in any form*".

2.1 Thus, the restriction imposed by Regulation 2(2)(a)(iv) on gems and jewellery is applicable only on their imports.

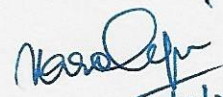
2.2. Similarly, the Courier Imports and Exports (Clearance) Regulations, 1998 place a restriction on imports of precious and semi-precious stones, gold or silver in any form and not on their exports.

3. In view of the above, it is clarified that the extant Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 and the Courier Imports and Exports (Clearance) Regulations, 1998, do not restrict exports of gems and jewellery through the courier mode.

4. The above clarification has to be read along with the other provisions applicable for exports through courier, such as those under Regulation 2(2) (b) and 2 (2) (c), of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 and under regulation 2 (2) of the Courier Imports and Exports (Clearance) Regulations, 1998 while allowing such exports. All extant provisions for export of gems and jewellery under any other law for the time being in force will also apply.

5. Difficulties in implementation of the Circular may be brought to the notice of the Board.

6. Hindi version follows.

  
27/11/20

(Tamsunaro Jamir)  
Additional Commissioner (ICD)