

आयुक्त सीमाशुल्क - II का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS-II,
हवाई विशेष कार्गो आयुक्तालय, कूरियर सेल,
AIRPORT SPECIAL CARGO COMMISSIONERATE, COURIER CELL,
सहार, अंधेरी - पूर्व, मुंबई - ४०० ०९९
SAHAR, ANDHERI (EAST), MUMBAI - 400 099
Email:- couriercell-apscomum3@gov.in

F. No. APSC/CUS/50/CC/275/2010 Part-II तारीख/09-06-2022

DIN No.

PUBLIC NOTICE NO. 02 /2022-23

**SUBJECT: DUTY STRUCTURE ON IMPORT OF CONSIGNMENTS FOR PERSONAL USE THROUGH
Courier mode - Reg.**

Kind attention of all Authorised Couriers, importers, customs brokers, members of the Trade is drawn to concerns, doubts and grievances raised regarding the duty structure applicable on goods imported as gifts & for personal use through International Courier Terminal, Mumbai.

2. In this regard, all authorized couriers, trade associations, importers and other interested parties are hereby informed that the import of consignments through courier mode is governed by provisions of the Customs Act, 1962, Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 & Foreign Trade Policy 2015-2020 and applicable allied Acts, Rules & Regulations.
3. In this regard attention is drawn to DGFT Notfn.No.35/2015-2020 dated 12 Dec,2019 and Circular No.04/2020-Cus dated 21st January,2020 issued by CBIC.In view of DGFT Notfn. No.35/2015-2020 dated 12 Dec,2019, amendment of Clause 3(1)(i) of FTO,1993 vide Foreign Trade (Exemption from application of Rules in certain cases) Amendment Order, 2017, import of gifts (except life saving medicines and Rakhi) claiming exemption upto C.I.F value of Rs.5000/ vide SI No.608A of Notfn No.50/2017-Cus dated 30th June,2017 , have become prohibited, whereas import of goods as gifts with payment of full applicable duties has been allowed .Keeping with changes in Import Policy, it has been clarified in Circular No.04/2020-Cus that import of gifts can be allowed free (i.e. without prohibition) on payment of full applicable duties, and earlier Circular No.09/2017-Cus dated 05.07.2017 have been rescinded. In view of import policy changes , it has been felt imperative to issue guidelines for the trade for applicable duties while importing gifts through Courier mode.
4. Import Duty on goods imported by Businesses (B2B transaction) having valid IEC (Importer Exporter code) is as per the Customs tariff applicable to the said goods.
5. With regard to goods imported by individuals for personal use, attention of importers & stake holders is invited to the following applicable conditions/ rules governing such imports.

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6. Duty structure on imports for personal use:-

All dutiable goods imported for personal use fall under chapter heading 9804 except the following

- i) Motor Vehicles
- ii) Alcoholic Beverages
- iii) Tobacco & manufactured products thereof
- iv) Articles imported under an import license or a Customs clearance permit;
- v) Printed books

6. Import of Bonafide Gifts and Samples**“Gifts means”**

- Any bona fide gifts of articles and
- For personal use and
- Of a value not exceeding twenty five thousand rupees per consignment in case of export goods and ten thousand rupees per consignment in case of imported goods, and
- Which are not subject to any prohibition or restriction on their export out or import into India and
- For which no transfer of foreign exchange is involved.

“Samples means”

- Any *bonafide* commercial samples and prototypes of goods and
- Supplied free of charge and
- Of a value not exceeding fifty thousand rupees per consignment for exports or ten thousand rupees per consignment for imports and
- Which are for the time being not subject to any prohibition or restriction on their export out of or import into India and
- For which no transfer of foreign exchange is involved.

7. The Customs duty applicable on consignment imported as Business to Business is as per tariff. The Customs duty on consignment imported in the name of individual (where transaction of money is involved), is @42.08%, whereas customs duty rate on import consignments imports as gifts (where transaction of money is not involved) is @ 77.08%.

The detailed bifurcation of Customs duty structure for different consignments is as below:-

Assuming Assessable Value of Goods (Cost, Insurance & Freight) is Rs.

S.No	Duty	Rate of Duty	Duty Amount(% of X)
1	Basic Customs Duty (BCD)	35 % of X	35.00 % of X
2	Social Welfare Surcharge (SWS)	10 % of BCD	3.50 % of X
3	IGST	28 % of (X+BCD+SWS)	38.78 % of X
	Total Duty (1+2+3)		77.28 % of X

8. All goods imported under CTH 9804, intended for personal use and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation Act) 1992 (22 of 1992) but excluding articles falling under heading 9803 attract duty of BCD 10%, SWS 10%, IGST 28% as per Sl. No. 608 of Notification 50/2017. The detailed breakup of duty structure on personal imports where commercial transaction is involved and where benefit of duty concession under Sl. No 608 of Customs Notification 50/2017 as amended is applicable is given below:

Assuming Assessable Value of Goods (Cost, Insurance & Freight) is **Rs. X**

S.No	Duty	Rate of Duty	Duty Amount (% of X)
1	Basic Customs Duty (BCD)	10 % of X	10.00 % of X
2	Social Welfare Surcharge (SWS)	10 % of BCD	1.00 % of X
3	IGST	28 % of (X+BCD+SWS)	31.08 % of X
	Total Duty (1+2+3)		42.08 % of X

9. It has been noticed that some consignees refuse to take delivery of the goods due to levy of the customs duty as they assume that these are goods sent by their relatives/friends and presume that no duty is leviable on gifts. However, from the above notified duty structure, it is very clear that there is 77.28% Customs duty on gifts. Therefore, it is advisable that to avoid such situations, all the authorized Courier Agents should inform the shipper/sender about the applicable rate of duty at the time of booking of the parcel at their overseas booking offices.

In case any difficulty is faced at ICT, the following officers of Customs may be contacted:-

Place	Designation	Contact	Email
International Courier Terminal(ICT), Mumbai	DC/AC(Customs)	022-26811227	Couriercell- apscmum3@gov.in
	Superintendent (Admin-Customs)	022-26811245	
	MIAL (CSC)	022-26811222	
	Fedex	022-26811234	
	DHL	022-26811243	
	UPS	022-26811244	

This issues with approval of Principal Commissioner of Customs APSC, Mumbai.

(एम. के. सारंगी)/ (M. K. Sarangi)
अप्पर आयुक्त (सीमा शुल्क) Additional Commissioner of Customs,
कूरियर सेल, Courier Cell

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मुंबई-III, Mumbai-III

Copy Submitted to:

1. The Chief Commissioner of Customs, CSMI Airport, Mumbai, Zone-III

Copy to:

1. All authorized Couriers & Custodians at Mumbai, ICT
2. Notice Board

Signed by Manoj Kumar
Sarangi
Date: 09-06-2022 17:03:34
Reason: Approved