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भारत सरकार GOVERNMENT OF INDIA

वित्त मंत्रालय MINISTRY OF FINANCE

राजस्व विभाग DEPARTMENT OF REVENUE

केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

सीमा शुल्क आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS

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Public Notice No. 29/2018

Sub: Exemption from Payment of Customs Duty and IGST to specified free gifts, donations, relief and rehabilitation materials imported by Charitable Organisations- reg.

In light of the widespread floods which has devastated the lives of the people of Kerala and has necessitated urgent rescue operations and setting up of relief camps to bring succour to the affected people, several organizations have approached this office to issue clarification on the liability of Customs duty liability on the import of the goods meant for supplying as aid and relief materials to the affected people/ relief camps. It is also requested that the above supplies/imports may be exempted from the Basic Customs Duty and IGST.

2. In this regard, kind attention of all Importers, Exporters, Customs Brokers, the Trading Public and Other Stake Holders is invited to Board's Notification No. 148/94-Customs dated 13.07.1994 as amended vide Notification No. 43/2017-Customs dated 30.06.2017, with regard to which the items mentioned at Sl.No.1 of the above Notification viz., Foodstuffs, Medicines, Medical Stores of perishable nature, Clothing and Blankets imported for the purpose of donation of relief and rehabilitation of people affected by floods have been exempted from the whole of Customs Duty and Integrated Tax. It is to be noted that the above exemption will be in addition to issuance of General Exemption, if any, by CBIC in due course.

3. The above exemption can be claimed by any Charitable Organisations in Compliance of the Conditions mentioned in the Notification No. 148/94-Customs dated 13.07.1994, as reproduced below:

(i) the said goods have been imported by a charitable organisation in India as free gift to it from abroad or purchased out of donations received abroad in foreign exchange by it;

(ii) the said goods are for free distribution to the poor and the needy without any distinction of caste, creed or race;

(iii) the importer, at the time of importation of the said goods :-
(a) produces a certificate to the Assistant Commissioner of Customs from the State Government concerned or from person or institution specified by the Central Board of Excise and Customs certifying that it is a *bonafide* organisation engaged in relief work and in the distribution of relief supplies to the poor and the needy without any distinction of caste, creed or race; or
(b) otherwise satisfies the Assistant Commissioner in this regard;

(iv) the Assistant Commissioner is satisfied, having regard to the activities and *bona fides* of the importing organisation, the area of its operations; its financial resources; the status of the donor, the nature, value and quantity of the goods imported; the food and sartorial habits of the people amongst whom the imported goods are to be distributed; that the goods are *bonafide* gifts for free distribution to the poor and the needy without any distinction of caste, creed or race;

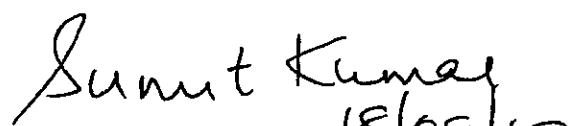
(v) the importer gives an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs to the effect that he would furnish from the State Government concerned or from person or institution specified by the Central Board of Excise and Customs within six months from the date of importation of the said goods or such extended period as the Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow, a certificate stating that the said goods have been distributed to the poor and the needy, free of cost without any distinction of caste, creed or race;

(vi) where the said goods have been purchased out of donations received abroad in foreign exchange, the organisation has been permitted to maintain an account abroad by the Reserve Bank of India for the purpose of receiving funds donated overseas.

4. In addition to the above, any importer, may seek Ad hoc exemption under Section 25 (2) of Customs Act, 1962 for import of any goods to be supplied as aid and relief material including other than those mentioned at Sl.No.01 of Notification No. 148/94 - Customs dated 13.07.1994. For this purpose, an application shall be made by the importer to CBIC as prescribed by Circular No. 9/2014, dated 19.08.2014.

5. For the importation of goods by any importer other than the Charitable Organisations mentioned above who wants to avail the exemption from Customs Duty and IGST, the exemption shall be subject to the issue of general exemption by CBIC in due course.

6. Difficulties in this regard may please be brought to the notice of the undersigned.


(Sumit Kumar) 18/08/18
Commissioner of Customs

F.No. S. 65/13/2018 CCU Cus.

Dated: 18.08.2018.

Copy to:

- 1. The Chief Commissioner of Indirect Taxes & Customs, TVM Zone.**
- 2. Commissioner's File/ Addl. Commissioners/ All DCs & ACs/ Development Commissioner (SEZ)/ All Appraisers/ All Sections/All formations under this Commissionerate, Guard File and as per mailing list. All concerned officers are directed to comply with the same.**