

IMPORT CUSTOMS RULES AND REGULATIONS FOR PERSONAL & HOUSEHOLD EFFECTS BEING SHIPPED TO INDIA:

- A) We wish to inform you that as per the Indian Customs regulations, alcohol in excess of two litres is regulated. Therefore, we recommend that alcohol less than two litres only, should be loaded in the shipment or mentioned in the documents.
- B) Please load all the electronic items i.e. T.V, Fridge, VCR, Vacuum Cleaner etc., in the front (opening side) of the container or lift van for easy customs clearance. Please also send us a list of the electronic items on a separate sheet.
- C) The following new/old items are covered under Transfer of Residence (TR) rules and customs duty (@ 15% of the value adjudicated) is levied on them :
1. Color Televisions / Monochrome Televisions.
 2. Digital Video Disc Players.
 3. Video Home Theatre Systems.
 4. Dish Washers.
 5. Dryer Machine.
 6. Music Systems.
 7. Air Conditioners.
 8. Domestic Refrigerators (of capacity above 300 litres or its equivalent).
 9. Deep Freezers.
 10. Microwave Ovens.
 11. Video Cameras or a combination of any such Video Camera with one or more of the following goods, namely :
 - a. Television Receiver.
 - b. Sound Recording or Reproducing Apparatus.
 - c. Video Reproducing Apparatus.
 12. Word Processing Machines.
 13. Fax Machines.
 14. Portable Photocopying Machines.
 15. Vessels.
 16. Aircrafts.
 17. Cinematographic films (of 35 mm and above).
 18. Gold or Silver, in any form, other than ornaments.
- D) The following old items (in possession & use for one year or more) are free of customs duty, when covered under Transfer of Residence (TR) rules :
1. Video Cassette Recorder or Video Cassette Player or Video Television Receiver or Video Cassette Disk Player.
 2. Washing Machine.
 3. Electrical or Liquefied Petroleum Gas Cooking Range.
 4. Personal Computer (Desktop Computer).
 5. Laptop Computer (Notebook Computer).
 6. Domestic Refrigerator (of capacity upto 300 liters or its equivalent).
- E) Please note that only one item will fall in the Transfer of Residence category (if any of the above items are in duplicate) and customs duty @ 35% of the value adjudicated, will be levied (on the second, third or fourth, etc. items). The total value of the items falling under T.R category should not exceed Rs. 5,00,000/- otherwise they will attract 35% customs duty on the additional value.
- F) Customs duty @ 35% of the value declared will be levied on all new items which are not mentioned in the above list (S.Nos.: C & D). All other old items (i.e. in the customer's possession and use for at least one year except any printer, grand piano and golf set etc.) – not mentioned above - are allowed to be imported free of customs duty. The Golf Set, Grand/Upright Piano & Printer (old or new) will attract 35% customs duty.

- G) Educational Cess is levied @ 3 % on the total Duty.
- H) However a diplomat's personal or household effects may be cleared free of any duty against a Duty Exemption certificate issued by the Indian Ministry of External Affairs (subject to the provision of contraband and prohibited goods and the Ministry's requirements), irrespective of the items being new or old or part of the above list of 18 items (serial "C & D" above) as single units or more. The diplomat's mission will have to apply to the Ministry with a complete list of items (in the shipment) on which duty exemption is sought.
- I) Air shipments must be dispatched (from the origin) airport within 15 days after the arrival of the passenger in India. Sea shipments must be dispatched (from the origin sea port) within one month after the arrival of the passenger in India. They may also arrive at the Indian airport or sea port 2 months prior to the arrival of the passenger India. They will however be subject to demurrage/detention as (& if) applicable; since the customer must be present in India to enable his goods to be imported through customs.
- J) Food Stuff: Please take our advice before shipping food stuff/provisions, alongwith personal effects/household goods, since there has been a recent change in the customs regulations and details are complicated.
- K) Dogs, Cats and Birds are allowed in with valid health and inoculation certificates, subject to a clearance of the Animals Quarantine and Certificate Service authorities in India. Parrots require a special certificate (that they were subjected to a compliment fixation test for psittacosis, with negative results, within 30 days prior to actual embarkation). We would request you to take our advice before booking any pet to India; to know the current regulation for importing pets into India, (which have also been revised recently). However, a diplomat's personal pets may be cleared free of duty against a Duty Exemption certificate issued by the Indian Ministry of External Affairs (subject to the Ministry's requirements). Import of plants is very complicated (and regulations keep changing), so please take our advice before shipping such goods. The general regulations for importing pets into India are as follows:
- 1) A Health Certificate from a Veterinary Officer authorized to issue a valid certificate by the Government in the country of export to the effect that the pet is free from Aujosky's disease, Distemper, Rabies, Leishmaoiasis and Leptospirosis for Dogs and Rabies and Distemper for Cats.
 - 2) A Health (Vaccination) Certificate containing a record of vaccination, vaccine used (which should have passed the satisfactory potency tests), brew of the vaccine and the name of the production laboratory and to the effect that the pet (dog/Cat) was vaccinated against Rabies more than one month, but within 12 months (for nervous tissue vaccine; and 36 months for chicken embryo vaccine) prior to actual embarkation.
 - 3) Import of pets (dog and cat only), upto two numbers per passenger ,may be allowed at one time (without an Import Licence/Import Sanitary Permit). These are required for other pets, or pets in excess of two numbers. The Import Licence is issued by the Directorate General of Foreign Trade (DGFT) and the Import Sanitary Permit is issued by the Department of Animal Husbandry and Dairying.
 - 4) Examination by the concerned Quarantine Officer may be enforced.

Rules for Import of motor vehicles/Bikes into India are very detailed, conditional & complicated. Please take our advice before planning any such shipment to India. However diplomatic motor vehicles/Bike are 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:

- a. Should be with right hand steering, and controls.
- b. Have a speedometer indicating the speed in Kilometers.
- c. Have photometry of the headlamps to suit "keep left" traffic.
- d. Should not be older than three years from the date of manufacture.
- e. Should be Euro-III compliant.
- f. Should have been registered for at least one year, in the name of the customer.
- g. The original Manufacturing Invoice of the vehicles (Not from dealer or any other sources), must be submitted.
- h. A relevant Insurance certificate is required.
- i. Customs duty (approx.164% on the assessable value assessed by the customs), will be levied.

DOCUMENTATION REQUIRED FOR IMPORT CLEARANCE OF HOUSEHOLD GOODS & PERSONAL EFFECTS :

(a). DIPLOMATIC

Original Bill of Lading, Packing List, Authority Letters, Baggage Declaration Form, Copy of Passport duly attested and Duty free Exemption Certificate.

(b). NON-DIPLOMATIC

Original Bill of Lading, Packing List, Authority Letters/Power of Attorney, Baggage Declaration Form and Original Passport.

PS : 'Transfer of Residence' is the best option for non-diplomats importing a regular shipment WITH the best benefits and very low customs duties. The customer should have been abroad for at least 2 years prior to his arrival in India and the goods should have been in his possession and use for at least one year. He is expected to then stay in India for at least one year (which means that a visa for one year or above is required). The above requirements are relaxable upto certain limits (and further at the discretion of Indian Custom Authorities). Please feel free to contact us for specific details regarding Transfer of Residence rules. This benefit is available to both Indians & foreigners. Tourists, however, may avail of special facilities which we can advise you on a case-to-case basis.

FOR FOOD STUFF:

The rule on (new) foodstuff for foreign nationals, temporarily residing in India, is that they can import even new foodstuff into India (upto a total value of Rs. 1,00,000/- per annum) without any payment of duty. Every time (new) foodstuff is imported, the import value of that foodstuff is noted on the customer's passport to check that the figure of Rs. 1,00,000/- is not exceeded. However, import of beef or products with beef is not allowed.

Practically, it works as follows: In a sea shipment: (which is normally large) under 'Transfer of Residence Rules' the customs authorities normally allow reasonable foodstuff anyway. In an air shipment: (if it is small) the food stuff will automatically become a substantial portion of the shipment, so they may enforce the above rule. The foodstuff value may then be noted on the passport but it will be allowed in free of customs duty (upto the above limit).

FOR WINE:

As per the Indian customs rules, the extent of alcohol in excess of two litres is regulated. Therefore, we recommend that alcohol less than two litres only should be loaded in the container or mentioned in the documents.

ENFORCEMENT OF PLANT QUARANTINE (REGULATION OF IMPORT INTO INDIA).

This is to inform you that a new notification has been passed by the Indian Ministry of Agriculture which requires all inbound shipments containing wooden packing material to be fumigated / treated (& marked as per ISPM-15) & accompanied by a Phytosanitary Certificate. However, this is not yet being enforced by the customs authorities, here, but they may do so in the future.

In the meantime, maybe the best practical option (for you) is to avoid additional costs for fumigation & Phytosanitary Certificate till they enforce the same. If we do have a case which is in transit, when the rule is enforced, then we can do the needful in India (for that particular case). This will result in a slight delay at the Indian Port/Airport/Terminal as well as extra charges (which would most probably be cheaper than in your country, anyway). Once (& if) the rule is enforced properly we can review if it is better to do the fumigation & the Phytosanitary Certification at your end (to save time). We are suggesting this because no one knows when (& if) this rule will be strictly enforced by the Indian customs authorities.

PROHIBITED ITEMS:

- A) Fire Arms.
- B) Cartridges of fire arms exceeding 50.
- C) Cigarettes exceeding 200 or cigars exceeding 50 or tobacco exceeding 250 grams.
- D) Alcoholic liquor or wines in excess of two litres.
- E) Gold or silver, in any form, other than ornaments.