

IV. IMPORTS BY PRIVILEGED PERSONS, U.N.O. AND ITS AGENCIES, INSPECTION TEAM OF THE ORGANISATION OF PROHIBITION OF CHEMICAL WEAPONS, GOVERNMENT AGENCIES, FOREIGNERS ETC.

GENERAL EXEMPTION NO. 76

**Exemption to imports by Vice President of India -
[Notfn. No. 106/58-Cus. dt.29.3.1958].**

The Articles specified in the Schedule below, if imported or purchased **out of bond by the Vice-President of India on appointment or during his tenure of office**, are exempt from the payment of customs duty leviable thereon.

SCHEDULE

- (a) articles for the personal use, wear or consumption of the Vice-President or any member of his family;
- (b) food, drink, and tobacco for consumption by members of Vice-President's household or by his guests, whether official or not;
- (c) articles for the furnishing of any of the Vice-President's official residences; and
- (d) motor cars provided for the Vice President's use.

GENERAL EXEMPTION NO. 77

Exemption to imports by Governors -

The following articles if imported or purchased **out of bond by the Governors** on appointment or during their tenure of office will be exempt from duty:-

- (a) articles for the personal use, wear or consumption of the Governor or any member of his family;
- (b) food, drink, and tobacco for consumption by members of the Governor's household or by his guests whether official or not;
- (c) articles for the furnishing of any of the Governor's official residences; and
- (d) Motor cars provided for the Governor's use.

[Clause 9 of the G.O.I. (Governor's Allowance and Privileges) Order dated 1.1.1950]

GENERAL EXEMPTION NO. 78

**Exemption to imports by Diplomats, Consulates, Trade Representatives etc. -
[Notfn. No. 3/57-Cus. dt. 8.1.1957 as amended by Notfn. Nos. 159/66, 112/69, 135/69, 56/75, 128/86 and 36/90(NT)].**

Each of the following categories of goods imported into India and specified in column (2) of the table below are exempt from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act.

TABLE

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
1.	<p>All goods, including motor vehicles, imported or purchased from bond, for the personal use by the following classes of members of the Diplomatic Missions in India and their families or on their behalf:-</p> <p>(i) Ambassador, High Commissioner, Envoys, Extraordinary and Ministers Plenipotentiary Charge'd Affairs, Counsellors, First Secretaries, Second Secretaries, Third Secretaries and Attaches.</p> <p>(ii) Articles of office equipment and all other goods, including motor vehicles, imported or purchased from bond by Ambassadors, High Commissioners, Envoys, Extraordinary and Ministers Plenipotentiary and Charge'd Affairs or any Officer of the mission authorised in this behalf for the official use of their missions.</p> <p>(iii) Calendars imported by the Officers mentioned in item (i) for free distribution to the various agencies/public, if they are the product or manufacture of the country the Officer represents.</p>	<p>Provided that -</p> <p>(a) a corresponding exemption is allowed to Indian Officers of the same status by the Government of the Diplomatic Mission concerned, and</p> <p>(b) the exemption of goods imported or purchased from bond under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.</p>
2.	<p>(i) Personal and household effects, excluding motor vehicles imported by the officials of the Diplomatic Mission in India, other than those holding diplomatic status, and by their families for their personal use on their first arrival to take up their appointment in India.</p> <p>(ii) One motor vehicle each imported by the Officers of the Diplomatic Mission in India, other than those holding diplomatic status for their personal use on their first arrival to take up appointments in India.</p>	<p>Provided that -</p> <p>(a) the goods are imported within the time limit fixed under the Baggage Rules made under Section 75 of the Sea Customs Act;</p> <p>(b) a corresponding exemption is allowed to Indian Officer of the same status by the Government of the Diplomatic Mission concerned;</p> <p>(c) the claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective Govts. to posts in India and are not engaged in</p>

any gainful private occupation in India;
and

(d) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons (Regulation of Customs Privileges) Rules, 1957.

3. (i) Personal and household effects and other articles, including motor vehicles imported by or on behalf of the following classes of Career Consular Officers of Foreign States and their families - Consuls - Generals Consuls (including Additional Consuls) and Vice-Consuls.

Provided that -

(a) the goods are imported at any time during the period the Consular Officer concerned holds his appointment in India;

(b) a corresponding exemption is allowed to Indian Consular Officers of the same status by the Government which the Consular Officer represents;

(c) the Consular Officer concerned is normally resident in India;

(d) the Consular Officer is not engaged in any gainful private occupation in India;
and

(e) the exemption of goods imported under this concession is also subject to the Foreign Privileged Person's (Regulation of Customs Privileges) Rules, 1957.

- (ii) Articles of office equipment including motor vehicles, imported for official use in a Consulate of a Foreign State to which a Career Consular Officer entitled to exemption under item (i) is posted.

Provided that -

(a) a corresponding exemption is allowed in respect of similar goods imported by the Indian Consulate in those States;

- (iii) Calendars imported by the Officers mentioned in Item (i) for free distribution to the various agencies/public, if they are the product or manufacture of the country the Officer represents,

(b) the goods are the property of the Government of that State and imported for use in their Consulate in India;

(c) the exemption of goods imported under this concession is subject to the Foreign Privileged Person's (Regulation of Customs Privileges) Rules, 1957.

- 3(A) (i) Personal and household effects and other articles including motor vehicles, imported by or on behalf of the following

Provided that -

(a) the goods are imported at any time during the period of privileged Officer

classes of privileged Officers of foreign State in India, stationed outside Delhi and their families, Deputy High Commissioners, Assistant High Commissioners, First Secretaries, Second Secretaries, Third Secretaries, and Attaches.

concerned holds his appointment in India;

(b) a corresponding exemption is allowed to Indian Officers of the same status by the Government which the privileged persons concerned represents;

(c) the privileged Officer concerned is not normally resident in India, and

(d) the privileged Officer is not engaged in any gainful private occupation in India, and

(e) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.

(ii) Articles of office equipment including motor vehicles, imported for official use in a foreign mission to which a privileged Officer entitled to exemption under (i) above is posted.

Provided that -

(a) a corresponding exemption is allowed in respect of similar goods imported by the Indian Mission of similar status in the country represented by the Mission concerned;

(b) the goods are the property of the Government of their country and imported for use in their Mission; and

(c) the exemption of goods imported under this concession is subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.

(iii) Calendars imported by the Officers mentioned in Item (i) for free distribution to the various agencies/public, if they are the product or manufacture of the country the Officer represents.

4. (i) Personal and household effects excluding motor vehicles, imported by the Official of a Consulate of foreign State other than the Career Consular Officers mentioned in Serial No.3 for their personal use, on their first arrival to take up their appointment in India.

Provided that -

(a) the goods are imported within the time limit fixed under the Baggage Rules made under Section 75 of the Sea Customs Act; (now under section 79 of the Customs Act, 1962)

(ii) One motor vehicle each imported by the Officials of a Consular of Foreign State, other than those holding diplomatic status (other than career Consular

(b) a corresponding exemption is allowed to Indian Officers of the same status by the Government of the Consulates concerned;

- Officers mentioned in S.No.3) for their personal use on their first arrival to take up appointments in India.
- (c) the claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective Governments to post in India and are not engaged in any gainful occupation in India; and
- (d) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.
- 4(A) (i) Personal and household effects excluding motor vehicles imported by the Official of a Deputy High Commission or an Assistant High Commission of a foreign country in India outside Delhi, other than the privileged Officer mentioned in Serial No.3A(i) above for their personal use, on their first arrival to take up their appointments in India.
- Provided that -
- (a) the goods are imported within the same time limit fixed under the Passenger's (Non-Tourist) Baggage Rules, 1960;
- (b) a corresponding exemption is allowed to Indian Officers of the same status by the Govt. of the country concerned;
- (ii) One motor vehicle each imported by the officers of the Deputy High Commission in India, outside Delhi, other than those holding Diplomatic status, for their personal use on their first arrival to take up appointments in India.
- (c) the claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective Government to posts in India and are not engaged in any gainful occupation in India; and
- (d) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.
5. (i) Personal and household effects and all articles including motor vehicles intended for personal use imported by a Trade Commissioner, Trade Representative or a Trade Agent appointed by the Government of a foreign or Commonwealth Country and the members of their families.
- Provided that -
- (a) a corresponding exemption is allowed to Indian officers of the same status by the Government of the country concerned; and
- (b) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons's (Regulation of Customs Privileges) Rules, 1957.
- (ii) All articles, including motor vehicles, imported for the official use of the officers mentioned in Item (i).
- (iii) Samples (including advertising literature, if any) imported by the Officer

mentioned in item (i), if they are the produce or manufacture of the country the Officer concerned represents and are intended solely for display in the office of the Officer concerned.

(iv) Calendars, publicity posters and booklets imported by the Officers mentioned in Item (i) for free distribution to the various agencies/public, if they are the product or manufacture of the country the Officer represents.

6. Personal and household effects excluding motor vehicles, imported by the Officials in the office of a Trade Commissioner, Trade Representative or a Trade Agent mentioned in Serial No.5 for their personal use on their first arrival to take up their appointment in India.
- Provided that -
- (a) the goods are imported within the time limit fixed under the Baggage Rules made under Section 75 of the Sea Customs Act;(now Section 79 of the Customs Act, 1962)
 - (b) a corresponding exemption is allowed to Officers of the same status by the Government which Trade Commissioner, Assistant Trade Commissioner, Trade Representatives or the Trade Agent concerned represents.
 - (c) claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective governments to posts in India and are not engaged in any gainful occupation in India; and
 - (d) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.

GENERAL EXEMPTION NO. 79**EXEMPTION TO IMPORTS BY U.N. AND ITS AGENCIES AND THEIR OFFICIALS -**

Relevant Articles of the United Nations (Privileges and Immunities) Act, 1947 under which exemption from Customs duty is allowed to the U.N.O. and officials are reproduced below:

Article II, Section 7. The specialised agency assets, income and other property shall be -

- (b) Exempt from customs duties and prohibitions and restrictions on imports and exports in respect of articles imported or exported by the specialised agency for its official use
- (c) Exempt from Customs duties and prohibitions and restrictions on imports and exports in respect of its publications.

Article IV, Section II. Representatives of members at Meeting convened by a Special agency shall, while exercising their functions and during their journey to and from the place of meeting, enjoy the following privileges and immunities:-

- (f) The same immunities and facilities in respect of their personal baggage as are accorded to members of comparable ranks of diplomatic missions.

Article V, Section 18(G). Officials of the specialised agency shall:

- (g) have the right to import free of duty their furniture and effects at the time of first taking up their post in the country in question.

Article V, Section 19. In addition to the immunities and privileges specified in section 18, the Executive Head of each specialised agency including any Official acting on his behalf during his absence from duty shall be accorded in respect of themselves, their spouses and minor children, the privileges and immunities, exemptions and facilities accorded to diplomatic envoys in accordance with international law.

Article VI, Section 22(f). Experts (other than official coming within the scope of Article V) performing missions for the specialised agency shall be accorded:

- (f) the same immunities and facilities in respect of the personal baggage as are accorded to diplomatic envoys.

Article VII, Section 27. The Executive Heads, Assistant Executive Heads, Heads of Departments and other officials of rank not lower than that of a head of a Department of the specialised agencies travelling on U.N. laissez - passer on the business of the specialised agency shall be granted the same facilities for travel as are accorded to Officials of a comparable rank in diplomatic missions.

These concessions have also been extended to the following International organisations and their representatives (known as specialised agencies) and Officials subject to the notifications and extensions mentioned below as laid down in the G.O.I. Ministry of External Affairs Notification No.55 U.N.I., dated 21.2.1950 and No.163 U.N.I./52 dated 26.4.1952.

- (i) International Civil Aviation Organisation.
- (ii) World Health Organisation.
- (iii) International labour Organisation.
- (iv) U.N. International Children's Emergency Fund.
- (v) The Joint Enterprise Aid in Mass Vaccination against T.B. in India.
- (vi) Food and Agriculture Organisation of the United Nations.
- (vii) U.N. Educational Scientific and Cultural Organisation.
- (viii) International Monetary Fund.
- (ix) International Bank for Reconstruction and Development.
- (x) Universal Postal Union.
- (xi) International Tele-communication Union.
- (xii) World Meteorological organisation.
- (xiii) U.N.D.P.
- (xiv) UNICEF

Article IV has been extended to: The Chairman of the Council of the F.A.O., President of the Conference and Members of Executive Board of U.N.E.S.C.O., their substitutes and advisers, persons designated to serve on the Executive Board of the W.H.O., the employer's and Worker's members and Deputy members of Governing body of the International Labour Organisation and their substitutes.

Article V. Section 19. shall also be accorded to the President of the Council of the International Civil Aviation Organisation, Deputy Director General of the International labour office and any Assistant Director General of the International Labour Office and to the Deputy Director General of U.N.E.S.C.O., his spouse and minor children.

Article VI. Section 22(f) shall not apply to the International Civil Aviation organisation, W.H.O., I.L.O., F.A.O., U.N.E.S.C.O., I.M.F., International Bank for Reconstruction, the Universal Postal Union, International Tele-Communication Union and World Meteorological Organisation.

Note 1. The concession in respect of the Joint Enterprise Aid in Mass Vaccination against T.B. in India vide Item (v) above, shall remain in force until the work of the team is deemed to have been completed by mutual agreement of the Government of India and the Joint Enterprise.

Note 2. Articles imported by the United National Information Centre, New Delhi, for its official use may be granted exemption from customs duty and other customs formalities as may be admissible under the United Nations (Privileges and Immunities) Act, 1947.

World Health Organisation - World Health Organisation and the Government of India - agreement between.

The Government of India have decided that -

- (1) Medical supplies or any other articles or goods imported or exported by the World Health organisation for its official use and the publications of the said Organisation shall be exempt from customs duties, prohibitions and restrictions on imports and exports.
- (2) Officials of the World Health Organisation shall -
 - (a) have the right to import free of duty their furniture and effects at the time of taking up their posts in India or upon their permanent appointment to it, and

(b) once in every three years have the right to import free of duty a motor car, it being understood that the duty will become payable in the event of the sale or disposal of such motor car to a person not entitled to this exemption within three years upon its import.

(3) In addition to the immunities and privileges specified in (2) above, the Director General, the Deputy Director General, the Assistant Director General, the Regional Director in India and if the Director General should so desire and communicate their names to the Government of India certain Officials, of a Director's status, shall be accorded in respect of themselves, their spouses and minor children the privileges and immunities, exemption and facilities accorded to diplomatic envoys in accordance with international law.

GENERAL EXEMPTION NO. 80

Exemption to Imports by U.N. or International Organisation for execution of projects in India - [Notfn. No. 84/97-Cus. dt. 11.11.97 as amended by Notfn. Nos. 85/99, 119/99, 75/01, 107/01].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 68 of the Finance (No.2) Act, 1996 (33 of 1996), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods imported into India for execution of **projects financed by the United Nations or an international organisation** and approved by the Government of India, from the **whole of the duty of customs** leviable thereon under First Schedule to the customs Tariff Act, 1975 (51 of 1975), the **whole of the additional duty** of customs leviable thereon under section 3 of the said Customs Tariff Act and the whole of the **special duty of customs** leviable under section 68 of the Finance (No.2) Act 1996 (33 of 1996):

Provided that the importer, at the time of clearance of the goods, produces before the Assistant Commissioner of Customs or Deputy commissioner of Customs, as the case may be, having jurisdiction,-

- (i) in case the said goods are -
- (a) **imported by an international organisation** listed in the Annexure appended to this notification and intended to be **used in a project** that has been **approved by the Government of India and financed (whether by a loan or a grant) by such an organisation**, a certificate from such organisation that the said **goods are required for the execution of the said project** and that the said project has duly been approved by the Government of India; or
 - (b) **imported for use in a project** that has been **approved by the Government of India and financed (whether by a loan or a grant) by an international organisation listed in the said Annexure**, a certificate from an officer not below the rank of **Deputy Secretary** to the Government of India, in the **Ministry of Finance** (Department of Economic Affairs) that the said **goods are required for the execution of the said project** and that the said **project has duly been approved by the Government of India;**
- (ii) in case the said goods are intended to be used in a project financed (whether by a loan or a grant) by the **World Bank, the Asian Development Bank or any international organisation**, other than those listed in the Annexure and the said project has been **approved by the Government of India**, a certificate from the **executive head of the Project** Implementing Authority and countersigned by an officer not below the rank of a **Joint Secretary** to the Government of India, **in the concerned Line Ministry** in the Government

of India, that the said goods are required for the execution of the said project and that the said project has duly been approved by the Government of India, and

- (iii) in case the said goods are intended to be used in a project financed (whether by a loan or a grant) by the World Bank, the Asian Development Bank or any international organisation other than those listed in the Annexure and the said project has been approved by the Government of India for implementation by the Government of a State or a Union Territory, a certificate from the **executive head of the Project Implementing Authority and countersigned by the Principal Secretary or the Secretary (Finance)**, as the case may be, in the concerned State Government or the Union Territory, that the said goods are required for the execution of the said project, and that the said project has duly been **approved by the Government of India for implementation by the concerned State Government.**

Explanation - For the purposes of this notification,-

(a) "*international organisation*" means an international organisation to which the Central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), that the provisions of the Schedule to the said act shall apply;

(b) "*Line Ministry*" means a Ministry in the Government of India, which has been so nominated with respect to a project, by the Government of India, in the Ministry of Finance (Department of Economic Affairs).

* *Corrigendum vide F.No.605/187/2001-DBK dt.22.10.01.*

ANNEXURE

1. United Nations Development Programme,
2. United Nations International Childrens' Fund,
3. Food and Agricultural Organisation,
4. International Labour Organisation,
5. World Health Organisation
6. United Nations Population Fund.
7. United Nations World Food Programme
8. United Nations Industrial Development Organisation

GENERAL EXEMPTION NO. 81

Exemption to equipments and consumbles when imported into India by the Inspection Team of the Organisation of Prohibition of Chemical Weapons:

[Notfn. No.121/03-Cus., dt.1.8.2003]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all the **equipments and consumable samples** falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, **by the Inspection Team of the Organization of Prohibition of Chemical Weapons**, from the **whole of the duty of customs** leviable thereon which is specified in the said First Schedule and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff act, subject to the following conditions, namely:-

(a) the importer shall produce a certificate along with duly certified list of equipments and consumable samples from the Joint Secretary or the Deputy Secretary, National Authority Chemical Weapons Convention to the effect that such equipments and samples are required for carrying out verification/inpections as per in terms of Chemical Weapons Convention; and

(b) the Joint Secretary or the Deputy Secretary, National Authority Chemical Weapons Convention shall furnish an undertaking on letter head to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that such equipments shall be exported within six months of their import or within such extended period as may be allowed by the Commissioner of Customs, in this behalf and that consumable samples are required for the intended purpose and shall be accounted for.

GENERAL EXEMPTION NO. 82

Exemption to imports by Ford Foundation - [Notfn. No. 66/96-Cus. dt.2.9.96].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts **all the goods including automobiles**, imported into India by the **Ford Foundation for their official use** from the **whole of the duty of customs** leviable thereon under First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and from the **whole of the additional duty of customs** leviable thereon under section 3 of the said Customs Tariff Act.

GENERAL EXEMPTION NO. 83

Exemption to specified goods imported by Defence, Coast Gaurd, Deptt. of Revenue, Police Forces, HAL, specified ordnance Factories and for ATVP, IGMDP, SAMYUKTA, LCAP, SANGRAHA, DIVYADRISHTI and DHANUSH Programmes.

[Notfn. No.39/96-Cus., dt. 23.7.1996 as amended by Notfn. Nos. 60/96, 86/96, 19/97, 69/97, 28/98, 99/98, 27/99, 111/99, 118/99, 8/00, 11/00, 20/00, 103/00, 146/00, 33/01, 81/01, 130/01, 66/02, 99/02, 133/02, 3/03, 6/03, 28/03, 88/03, 93/03, 41/04, 48/04, 49/04, 66/05, 105/05, 5/06, 64/06, 81/06, 110/06, 113/06 and 34/07]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the **whole of the duty of customs** leviable thereon which is specified in the said First Schedule and from the **whole of the additional duty** leviable thereon under section 3 of the second mentioned Act, subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table.

TABLE

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
1.	Medals and decorations (including medals and ribbons)	If imported directly by the Government of India in the Ministry of Defence.

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|----|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2. | Personal effects of the persons on duty out of India with the Indian naval, military or air forces or with the Indian Navy | If imported for delivery to the next of kin of such person if he dies or is wounded, is missing or is taken prisoner of war. |
| 3. | Goods required for construction of, or fitment to, ships of the Indian Navy | If imported by the Government of India or by a person authorised by that Govt., or shipped on the order of a Department of that Government and appropriated to such order at the time of shipment. |
| 4. | Bonafide gifts from donors abroad when imported for the maintenance of war graves by an institution | <p>If, -</p> <p>(a) a certificate is produced from the Ministry of Defence that the said goods are intended solely of the purpose of maintenance of war graves; and</p> <p>(b) the head of the importing institution certifies in each case that the said goods are intended only for the above purpose and shall not be sold or disposed of.</p> |
| 5. | Supplies made out of warehoused goods belonging to Air - India International | <p>If, -</p> <p>(a) the supplies are made to the two specific 737 aircrafts maintained and operated by the Indian Air Force for use of Government of India for the purpose of certain special assignments; and</p> <p>(b) an officer not below the rank of an Air Vice-Marshal certifies in each case that the said supplies are required for the purpose specified above.</p> |
| 6. | Imported stores purchased out of bonded stocks lying in a warehouse | <p>If, -</p> <p>(a) the imported stores are intended to be supplied free by the Government for use of the crew of a ship of the Coast Guard Organisation, in accordance with their conditions of service;</p> <p>(b) a shipping bill in the prescribed form has been presented and the export duties, penalties, rent, interest and other charges payable, in respect of the imported stores have been paid;</p> <p>(c) an order for clearance of the imported stores for taking on board a ship of the Coast Guard Organisation has been made by the proper officer; and</p> <p>(d) the procedure as may be specified by the Commissioner of Customs in this</p> |

7. Paints, consumables (adhesives, glues, resins, additives, sealants, pigments, etc.), metallic (ferrous and non ferrous) and non-metallic (composite reinforced fibre, wood, carbon fiber, glass fiber, Rubber, etc.) materials in any form and articles thereof, conforming to aeronautical specification accompanied with certificate of conformance/release note/airworthiness certificate for development.
- behalf is followed.
- If,-
- (a) the said goods conform to aircraft and aero-space specifications;
- (b) the said goods are imported for use in the manufacture of aircrafts including helicopters and such manufacture is against an indent from the Ministry of Defence and the aircrafts including helicopters so manufactured are appropriated by the Ministry of Defence;
- (c) the importer undertakes to store the said goods separately and account for the same to the satisfaction of the Assistant Commissioner or Deputy Commissioner of Customs;
- (d) the importer, by execution of a bond in such form and for such sum as may be specified by that Assistant Commissioner, binds himself to pay on demand in respect of such quantity of the said goods, as is not proved to the satisfaction of the said Assistant Commissioner to have been used in the aforesaid manner, an amount equal to the duty leviable but for the exemption contained herein.
8. Goods imported for trial, demonstration of training before any authority under the Ministry of Defence in the Government of India
- If,-
- (a) a certificate from the Under Secretary to the Government of India in the Ministry of Defence is produced to the Assistant Commissioner or Deputy Commissioner of Customs, in each case, that the goods imported are for the purpose of trial, demonstration or training; and
- (b) the importer undertakes, in each case, to pay the duty leviable on such goods (except those which are certified by the said Under Secretary as having been consumed in the process of trial, demonstration or training) which are not re-exported by him within a period of two years from the date of importation or within such extended period that the said Assistant Commissioner may allow.

9. The following goods required for construction of, or fitment to, ships of Indian Navy or Coast Guard:-
 (i) machinery, equipment, components and raw materials;
- If imported by the Government of India or by a person authorised by that Govt. or shipped on the order of a Department of that Government and appropriated to such
 (ii) spares and test equipment for maintenance, order at the time of shipment. testing and tuning of imported equipment;
 (iii) parts required for manufacture of indigenous equipment by Indian suppliers for supply to Indian Navy or Coast Guard.
10. (i) Aircrafts, aircraft parts, aircraft engines and aircraft engine parts;
 (ii) Production tooling including jigs, tools, fixtures, tools and gauges, ground support equipments, test/ measuring equipments, scientific and technical instruments, apparatus and equipments including spare parts and components thereof, consumables;
 (iii) Arms, ammunition and military stores;
 (iv) Tools and gauges which are for use only with ammunition and explosives of service use; ammunition chemicals; electric detonators; fire directing and fire control instruments such as range-finders, predictors, platters, computers; sight dial; signal equipment including wireless equipment and component parts thereof, used exclusively by the defence services; test equipment for radars for service use; military bridging stores and equipment; ASDIC and ECHO sounding equipment; specialised cameras for Air Force use; mines sweeping gear and parachutes;
 (v) Radars, torpedoes, sonar sets, mine laying gear, diving equipment and their spares, accessories, jigs, tools, testing equipment and components;
 (vi) Spare parts, accessories, jigs, tools, testing equipment components, special raw materials and half wroughts like steel forgings and castings, to be processed into finished components for armoured and specialised vehicles peculiar to the defence services;
 (vii) Guided weapons and their
- If,-
 (a) the said goods are imported by the Government of India, the contractors of the Govt. of India, State Govt., Public Sector Undertakings of the Central Govt. or the State Governments and the subcontractors of such Public Sector Undertakings; and
 (b) in the case of imports by contractors or sub-contractors or Public Sector Undertakings referred above, the importer furnishes at the time of import a duty exemption certificate showing :-
 (1) the details of the purchase order placed by the Ministry of Defence on the contractors or sub-contractors and on the said Public Sector Undertakings and the quantity of the items required to be imported to execute the said order; and
 (2) the details of the purchase order placed by the said contractors or sub-contractors or the said Public Sector Undertakings, on their foreign suppliers indicating the description and quantity of the items.
- Explanation,-*
 (i) in the case of imports by contractors of the Government of India, who are contractors of Research and Development Laboratories or Establishments under the Ministry of Defence, the certificate shall be signed by the Chief Controller of Research and Development (R) of the said Laboratories or Establishments;
 (ii) in the case of imports by Public Sector Undertakings of the Central Government under the Ministry of Defence, the certificate shall be signed by the functional

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| | accessories; | Director of such Undertaking; and |
| | (viii) Components, spares, jigs, fixtures, tools, dies, moulds and test equipment required for the manufacture and testing of guided weapons and their accessories; | (iii) in other cases where a certificate is to be furnished by the importer at the time of import in terms of condition (b) above, the certificate shall be signed by an officer |
| (ix) | Raw material and special materials required for the manufacture of guided weapons and their accessories; | not below the rank of a Joint Secretary to the Government of India, in the Ministry of Defence. |
| (x) | Rock drills and breakers; | |
| (xi) | All types of ground support equipment for guided weapons and their accessoires. | |
| 11. | (i) Machines, appliances, instruments and equipment required for the construction of, or fitment to, or maintenance of, patrol crafts; | If, - |
| | (ii) Wireless transmission and receiving sets and their components; | (a) the goods are imported by the Govt. of India, or by a person authorised by that Government or shipped on the order of a Department of that Government for use in anti-smuggling operations and are appropriated under such order at the time of shipment; and |
| (iii) | Night vision equipment and their components; | (b) the importer produces a certificate from the Under Secretary to the Government of India in the Department of Revenue to the effect that the said goods are intended for use in anti-smuggling operations. |
| (iv) | Arms and their components, and ammunition; | |
| (v) | Omitted | |
| (vi) | Radio communication test sets; | |
| (vii) | Spare parts of patrol crafts; | |
| (viii) | Spare parts in respect of any of the above items. | |
| 12. | (i) Spedeheat grenades CS, 3-way grenades CN/CS, practice grenades, blast dispersion grenades with two second bouchon, model 34 single blast grenades, one second delay firing mechanism for spedeheat grenades, two seconds delay firing mechanism for three way grenades; | If, - |
| | (ii) Long range shells CN/CS, short range shells CN/CS, flite rite - shells CN/CS, practice shells CN/CS; | (a) the said goods are imported for the use of Police Force of the States or the Union territories, or the Central Reserve Police Force; and |
| | (iii) Refills, accessoires, caps, gas pellets and recapping and decapping machines for practice shells, gas guns and accessories and spare parts for gas guns; | (b) the importer produces a certificate from the Under Secretary to the Govt. of India in the Ministry of Home Affairs to the effect that the said goods are intended for the aforesaid use. |
| | (iv) Truncheons, truncheon cartridges, one second bouchons, two second bouchons, chemical mace, aerosol tear gas spray, tear gas billets, paper fog and bullet proof protective vests. | |

13. Machinery, equipment, instruments, fittings, devices, scientific apparatus, components, spares, tools, accessories, computer hardware, computer software, technical know-how (in the form of documents and drawings in the printed media), castings, forgings, pipings, tubings, raw materials and consumables required for the purpose of ATVP, Ministry of Defence.
- If,-
- (a) the said goods are imported by works centres of the ATVP, Government agencies or Public Sector undertaking, as may be designated by an officer not below the rank of a Deputy Secretary in the Govt. of India in the Ministry of Defence; and
- (b) such importers produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description, duly certified by a Project Director or Director of the ATV Programme (of the rank of Rear Admiral of the Indian Navy, or of equivalent rank of the Joint Secretary to the Government of India), to the effect that the said goods are required for the ATVP, shall be used only for the ATVP and that they are not manufactured in India.
- Explanation- Nothing contained in this exemption shall have effect on or after the 1st day of January, 2011.
14. Machinery, equipment, instruments, components, jigs, fixtures, dies, tools, raw materials, accessories and spares required for the purposes of Integrated Guided Missile Development Programme (IGMDP) of the Ministry of
- If, -
- (a) the said goods are imported by authorised works centres of the IGMDP, as may be designated by an officer not below the rank of a Deputy Secretary to the Defence Government of India in the Ministry of Defence; and
- (b) the authorised work centre produces to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Member Secretary, Programme Management Board of the IGMDP, Defence Research and Development Laboratory, Hyderabad to the effect that the said goods mentioned in the list are required for the purposes of the IGMDP, and that they are not manufactured in India and that the imports of the said goods mentioned in the said list are authorised

- by the Ministry of Defence under and for the purposes of the IGMDP and shall be used only for the purposes of the IGMDP.
Explanation.- Nothing contained in this exemption shall have effect on or after the 1st day of January, 2008.
15. Machinery, instruments, tools including accessories of such machinery, instruments and tools required for the setting up of ammunition filling facilities in the Ordnance Factory, Badmal, Distt. Bolangir in Orissa, of the Ministry of Defence
- If,-
(a) the said goods are imported by General Manager, Ordnance Factory, Badmal, Distt: Bolangir in Orissa; and
(b) the importer produces to the Deputy Commissioner of Customs or the Asstt. Commissioner of Customs, as the case may be at the time of import, in each case, a list of the said goods with their relevant description duly certified by an officer not below the rank of a Joint Director in the Ordnance Factory Board, Kolkata, to the effect that the said goods mentioned in the list are required for the setting up of ammunition filling facilities in the Ordnance Factory, Badmal, Distt: Bolangir in Orissa, and that such goods are not manufactured in India and shall be used only for the above purpose in the said factory.
Explanation:- Nothing contained in this exemption shall have effect on or after the 31st day of August, 2003.
16. Ballistic grade aramid fabrics, aramid thread, aramid yarns ballistic grade ceramic plate, high performance polyethylene plate special grade polyurethane paste and special grade thermoplastic film required for the manufacture of bullet proof jackets for supply to the armed forces of the Union under the Ministry of Defence or the Police Forces of the States or the Union Territories
- If, -
(a) the importer furnishes to the Asstt. Commissioner or Deputy Commissioner of Customs, at the time of importation, in each case, a list of the said goods, with relevant description and quantities required for the manufacture of such bullet proof jackets; and
(b) such list is duly certified by an officer not below the rank of a Joint Secretary to the Government of India :-
(1) In the Ministry of Defence, in the case of imports made against an order for supply of such bullet proof jackets to the Armed Forces of the Union under the Ministry of Defence; or
(2) in the Ministry of Home Affairs, in case the import is made against an order

for supply of such bullet proof jackets to the Police Forces of the States or the Union Territories.

Explanation.- Police Forces of the States or the Union Territories shall also include the Central Reserve Police Force, the Indo-Tibetan Border Police Force, the Special Services Bureau, the Border Security Force, the Central Industrial Security Force and the National Security Guards maintained or constituted under the Central Reserve Police Force Act, 1949 (66 of 1949), the Indo-Tibetan Border Police Force Act, 1992 (35 of 1992), the Border Security Force Act, 1968 (47 of 1968), the Central Industrial Security Force Act, 1968 (50 of 1968) and the National Security Guard Act, 1986 (47 of 1986)

17. Machinery, equipment, instruments, components, spares, jigs and fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the purpose of SAMYUKTA Programme of the Ministry of Defence

If, -

(a) the said goods are imported by works centres of the SAMYUKTA Programme, Government agencies or public sector undertakings, as the case may be designated by an officer not below the rank of a Deputy Secretary to the Govt. of India in the Ministry of Defence; and

(b) such importers produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description, -

(1) duly certified by the Programme Director, or Associate Programme Director SAMYUKTA Programme, Department of Defence Research and Development, to the effect that the said goods are required for the SAMYUKTA Programme, shall be used only for the SAMYUKTA Programme and that they are not manufactured in India; and

(2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the imports of the said goods mentioned in the said list are authorized by the Ministry of Defence under and for the purposes of

18. Machinery, equipment, instruments, components, spares, tools, accessories, computer software, mock ups and models, raw materials and consumables required for the purposes of Light Combat Aircraft Programme (LCAP) of the SAMYUKTA Programme.
 Explanation.- Nothing contained in this exemption shall have effect on or after the 1st day of June, 2006.
- If,-
- (a) the said goods are imported by authorised works centres of the LCAP, as may be designated by an officer not below the rank of a Deputy Secretary to the Government of India, in the Ministry of the Ministry of Defence Defence; and
- (b) such importers produce to the Assistant Commissioner of Customs, at the time of import, in each case, a list of the said goods with their relevant description, -
- (1) duly certified by the Senior Manager, Aeronautical Development Agency, to the effect that the goods mentioned in the said list are required for the LCAP of the Ministry of Defence, shall be used only for the LCAP and that they are not manufactured in India; and
- (2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the imports of the goods mentioned in the said list are authorised by the Ministry of Defence under and for the purposes of the LCAP.
- Explanation.-* Nothing contained in this exemption shall have effect on or after the 28th day of March, 2010.
19. Machinery, equipment, instruments, components, spares, raw materials, consumables, jigs, fixtures tools, accessories and computer software required for the purposes of the SANGRAHA Programme of the Ministry of Defence
- If,-
- (a) the said goods are imported by authorised works centres of the SANGRAHA Programme, as may be designated, by an officer not below the rank of a Deputy Secretary to the Government of India, in the Ministry of Defence; and
- (b) such importer produces to the Assistant Commissioner or Deputy Commissioner of Customs, at the time of import, in each case, a list of the said goods with their relevant description,-
- (1) duly certified by the Programme Director, or Associate Programme Director Department of Defence Research and

- Development, to the effect that the goods mentioned in the said list are required for the SANGRAHA Programme, of the Ministry of Defence, shall be used only for the SANGRAHA Programme and that they are not manufactured in India; and
- (2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the imports of the goods mentioned in the said list are authorised by the Ministry of Defence under and for the purposes of the SANGRAHA Programme.
- Explanation.-* Nothing contained in this exemption shall have effect on or after the **1st day of July, 2002.**
- If, -
- (a) imported by the Police force of the States or Union territories or Central Reserve Police Force, National Security Guard or Border Security Force or Central Industrial Security Force or Indo-Tibetan Border Police or Assam Rifles or Rly. Protection Force or Special Frontier Force, for Bomb detection or disposal purposes; and
- (b) the importer produces a certificate from the Under Secretary to the Govt. of India in the Ministry of Home Affairs or Ministry of Railways, as the case may, not below the rank of an Under Secretary, to the Govt. of India to the effect that the said goods are intended for the aforesaid use.
20. Bomb disposal suits/helmets/protection shields, Bomb suppression blanket, Explosive detectors including hand held or portable type, Electronic stethoscope, Remote car opening tool (push/pull type), Portable X-ray machine/system, Inspection/Search mirrors-illuminated/telescopic or otherwise, Mine detectors, Metal detectors(portable or fixed),Postal bomb detector, Explosive container, Water jet disrupter with cartridges and laser sight and Telescopic manipulator, Non-linear junction detector,Optical fibre scopes, Search lights (dragon variety), Radiation detectors, Parcel viewer,Alarm systems, CCTV systems,Bomb disrupter, Bomb trailer, Blasting machines, Wire and cable locators.
21. Capital equipment required for setting up of facilities for manufacture of SU-30MKI aircraft
- If imported by M/s Hindustan Aeronautics Limited (H.A.L.).
22. All goods
- If,-
- (a) imported by the Special Protection Group for operational purposes; and
- (b) the importer produces a certificate from an officer in the Ministry of Home Affairs not below the rank of an Under Secretary to the Government of India to the effect that the said goods are intended for the aforesaid purposes.

23. Capital equipment required for setting up of facilities for manufacture of compressor/turbine blades for AN-32 transport aircraft, Mi-8 and Mi-17 helicopter. If imported by M/s Hindustan Aeronautics Limited (H.A.L.).
24. ToT documents (both Technical Data Pack and manufacturing Data Pack), machinery, instruments, tools, accessories and spares including replacement of defective parts, if any, under the warranty clause, required for manufacturing facilities for Bi-Modular Charge System for high caliber ammunition in the Ordnance Factory Project Nalanda, at Rajgir in Nalanda District of Bihar, of the Ministry of Defence. If,
 (a) the said goods are imported into India by the Ordnance Factory Board, Kolkata;
 (b) the importer produces to the Deputy Commissioner of Customs or the Asstt. Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods duly certified by General Manager, Ordnance Factory Project, Nalanda at Rajgir or by an officer not below the rank of Joint Director in the Ordnance Factory Board, Kolkata that the said goods are required for manufacturing facilities for Bi-Modular Charge System for high caliber ammunition at Ordnance Factory Project, Nalanda; and
 (c) the said goods are not manufactured in India and the said goods shall be used only for the purposes of the said Project.
Explanation.- Nothing contained in this exemption shall have effect on or after the 30th day of November, 2005.
25. Machinery, equipment, instruments, components, spares, jigs and fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the purpose of DIVYA DRISHTI Programme of the Ministry of Defence. If -
 (a) the said goods are imported by works centers of the DIVYA DRISHTI Programme, Government agencies or public sector undertakings, as the case may be, designated by an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Defence; and
 (b) such importers produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description, -
 (1) duly certified by the Director, Defence Electronic Research Laboratory or Chief Managing Director, Electronics Corporation of India Limited, to the effect that the said goods are required for the DIVYA DRISHTI Programme, shall be used only for the DIVYA DRISHTI programme

- and that they are not manufactured in India; and
 (2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the import of the said goods mentioned in the said list are authorized by the Ministry of Defence under and for the purposes of the DIVYA DRISHTI Programme.
26. Machinery, equipment, instruments, components, spares, jigs and fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the purpose of DHANUSH Programme of the Ministry of Defence.
- If,-
 (a) the said goods are imported by work centres of the DHANUSH Programme, Govt. agencies or public sector undertakings, as the case may be, designated by an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Defence; and
 b) such importers produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description, -
 (1) duly certified by the Member Secretary, Programme Management Board (Integrated Guided Missile Development Programme) to the effect that the said goods are required for the DHANUSH Programme, shall be used only for the DHANUSH programme and that they are not manufactured in India; and
 (2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the import of the said goods mentioned in the said list is authorized by the Ministry of Defence under and for the purposes of the DHANUSH Programme.
27. Machinery, equipment, instruments, components, spares, thereof, tools, accessories, computer software, make-ups and models required for the manufacture or repair or overhaul of Advanced Jet Trainer (HAWK-115 Y) and Adoure Mark 871-07 engines.
- If imported by M/s Hindustan Aeronautics Limited (H.A.L.)

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| 28. | Capital equipment required for setting up of facilities for manufacture of Intermediate Jet Trainers (HJT-36) and its engines and other accessories required for these aircrafts. | If imported by M/s Hindustan Aeronautics Limited (H.A.L.) |
| 29. | Machinery, equipment, instruments, components, spares, jigs and fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the purpose of SAMYUKTA Programme of the Ministry of Defence. | <p>If -</p> <p>(a) the said goods are imported by works centers of the SAMYUKTA Programme, Government agencies or public sector undertakings, as the case may be, designated by an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) such importers produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description,</p> <p>(1) duly certified by the Programme Director or Associate Programme Director, SAMYUKTA Programme, Department of Defence Research and Development, to the effect that the said goods are required for the SAMYUKTA Programme and shall be used only for the SAMYUKTA Programme and that they are not manufactured in India; and</p> <p>(2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the import of the said goods mentioned in the said list is authorized by the Ministry of Defence under and for the purposes of the SAMYUKTA Programme.</p> <p><i>Explanation.</i>— Nothing contained in this exemption shall have effect on or after the 1st day of December, 2007.”</p> |
| 30. | Machinery, equipment, instruments, components, spares, jigs and fixtures dies, tools, accessories, computer software, raw materials and consumables required for the purpose of Project | <p>If -</p> <p>(a) the said goods are imported by authorised works centers of Project ASTRA, as may be designated by an officer not below the rank of a Deputy</p> |

ASTRA of the Ministry of Defence.

Secretary to the Government of India in the Ministry of Defence; and

(b) the authorised works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Project Director 'ASTRA', Defence Research and Development Laboratory, Hyderabad, to the effect -

(i) that the said goods in the list are required for Project ASTRA, and that they are not manufactured in India; and

(ii) the import of the said goods in the list is authorized by the Ministry of Defence under and for the purposes of Project ASTRA and shall be used only for Project ASTRA.

Explanation.— Nothing contained in this exemption shall have effect on or after the 1st day of September, 2012.

31. The following goods, required for the Airborne Early Warning and Control (AEW&C) System Programme of Ministry of Defence, -
- i) aircrafts, aircraft parts, aircraft engines, aircraft engine parts, including ground handling equipment of aircrafts for defence use;
- ii) radars, ESM, CSM, RWR, CMDS, MAWS, Communication and their related components/parts, Electronic components/boards, simulators and related hardware/software;
- iii) machinery, equipment including test equipments, instruments, fitting devices, components, spares, jigs and fixtures, dies, tools, moulds, accessories, raw materials, castings, forgings, piping,
- If, -
- (a) the said goods are imported by authorised works centers of the Airborne Early Warning and Control (AEW & C) programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and
- (b) the authorised works centre produces to the Joint Commissioner of Customs or the Deputy Commissioner of Customs or the Assistant Commissioner of Custom, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Programme Director, Programme Office AEW&C, Centre for Air Borne System, Bangalore, to the effect that -
- i) the said goods mentioned in the list are required for the purposes of the AEW&C.
- (ii) the import of the said goods

tubing, consumables, mockup and models;

mentioned in the list are authorized by the Ministry of Defence under AEW&C programme and the said goods shall be used only for the purpose of the AEW&C programme.

iv) computer hardware, computer software, accessories and consumables.

Explanation. - Nothing contained in this exemption shall have effect on or after the 1st day of January, 2012.

GENERAL EXEMPTION NO. 84

Exemption to Foodstuffs and provisions by foreign nationals.

[Notfn. No. 207/89-Cus. dt. 17.7.89 as amended by Notfn. No. 45/92 and 70/05].

The Central Government exempts foodstuffs and provisions (**excluding fruit products, alcohol and tobacco**), when imported into India by a **person residing in India, not being a citizen of India**, from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and from the **whole of the additional duty of customs** leviable thereon under section 3 of the said Customs Tariff Act :

Provided that-

- (i) the aggregate c.i.f. value of such foodstuffs and provisions so imported by any such person in a year shall not exceed **Rs. 1,00,000**; and
- (ii) the importer secures the **foreign currency** required for importing such foodstuffs and provisions from the **funds available to him in the foreign country**.