

a. **The duty structure for gifts as below :**

All personal imports shall be classified under heading (CTH) - 9804 of Customs Tariff Act, 1975 whether imported through Post, Courier, or by Sea or Air as notified by Govt. of India as per SI No. 608 of Customs Notification No. 50/2017 further amended vide Notification No. 04/2025- Customs dt 01/02/2025.

The tariff rate is being reduced from 35 to 20% on all dutiable goods imported for personal use classified under heading 9804. This change is effective from 01<sup>st</sup> may 2025.

Consignment type	BCD %	SWS%	IGST%	Total duty %
Business to Business (B2B)	As per Tariff			
Personal import [(monetary transaction (B2C)]	10%	10% of BCD	18% of (X+BCD+SWS)	30.98%
Example: If value is Rs.10,000/-	Rs.1,000	Rs.100	=Rs.1998/- [18% X (10000+1000+100)]	Rs.3,098 (1000+100+1998)
Gift	20%	10% of BCD	18% of (X+BCD+SWS)	43.96%
Example: If value is Rs.5,000/-	1000	100	=Rs.1098/- [18% X (5000+1000+100)]	Rs.2198/- (1000+100+1098)

b. **KYC Norms:**

From Individual	From Company
Aadhar/PAN/Voter ID/Passport containing name and address of the individual	1. GST Certificate 2. Import Export Certificate 3. AD Code

c. **Applicable fees and Charges:**

The charges include payment of applicable duty payable to customs department. Handling fees and service charges payable to the courier agency. The demurrage charges, if any, payable to the custodian of the goods. The handling fees/service charges/demurrage charges may vary depending upon the Courier agencies/custodian.

d. **Grievance Redressal Mechanism :**

For queries related to any courier shipment, the International Courier Terminal Office or the concerned courier agency may be contacted. In the event of any difficulty or clarification required at the International Courier Terminal, Air Cargo Complex, Shamshabad, Hyderabad related to customs clearance, stakeholders may submit their grievance/query at the email [eces.hyderabadsupport@icegate.gov.in](mailto:eces.hyderabadsupport@icegate.gov.in) Further, "Turant Suvidha Kendra' located at Air Cargo Complex, Shamshabad, Hyderabad may also be contacted for expeditious redressal of the queries/grievances.

e. **Any other relevant procedural information to assist citizens:**

If any citizen receiving a notice/letter from the customs department in respect of import shipment pending clearance, responsibility for damage to Courier shipments or genuineness of receiving a call/email/letter stating that any citizen parcel is held by customs and there is no need to respond to any payment or demand of money.