

Frequently Asked Questions

The replies to the FAQs are aimed only at creating public awareness about Customs and are not meant to be used for legal or professional purposes. The readers are advised to refer to the statutory provisions or seek guidance from nearest Customs for all their professional needs

Q.1	Please give me the rate of duty on a particular item
A.1	We regret that we do not have the personnel at present to give specific rates of duty. All the necessary information to work out the rate on your own is given on the web site.

Q.2	I am not able to find the latest notification or a particular notification.
A.2	<p>As soon as a notification is received by us it is put on the "what's new". If you are already conversant with the tariff, you need look no further.</p> <p>The site has two separate ways of finding notifications. We have the "currently valid notifications". At any point of time these notifications are listed by the first notification no. and are amended up to date. The amending notifications are listed in "italics" at the bottom of each notification. For example, notification 16/2000-customs, dated 1-3-2000 has been amended by notification No. 31/2000 Cus., dated 24-3-2000.</p> <p>We also give you the facility of checking the original wording of all "notifications issued in the year 2000". (un-amended) This will be of use if you want to check when a particular change was made.</p> <p>To find a particular notification, you can also use the search from the main page. Please note that notifications of a general nature covering several tariff items are shown in general exemptions at the top bar of the tariff. Notifications pertaining to a single tariff item are hyperlinked from the bottom of the tariff item. Existing Anti-dumping notifications can be checked from a single list which can be reached from the main page of the tariff.</p>

Q.3	I need Notification No. 1/64-customs, dated 18-01-1964 which prohibits the import of certain goods.
A.3	Click here for Notification 1/64-Cus., dated 18-01-1964.

Q.4	I have a digital photo camera which I bought here in South America. I am working here on an assignment and will return to india after two months. My problem is I don't have the receipt of digital photo camera which I bought for USD 400, almost four months ago. Could you please tell me , how can I prove the actual cost and the usage time of it, at airport for customs duty.
A.4	The Indian Customs will have the approximate value of digital camera of popular make/brands. You can also get a copy of the manufacturers brochure/printed pricelist of the digital camera, from any dealer and that can be shown to Customs

Q.5	I am residing in Denmark for the last 14 months wish to bring a used microwave oven (Costing Approximately 4,200 INR (800 DKK) and weighing 15 Kilograms) with me to India. I purchased this oven here in Denmark 6 months back and I have been using this oven for my personal use in my kitchen. Now while coming to India I wish to bring this item with me. I am not aware of Indian customs rules. Would you please help me sending rules and regulations for the above said article and also the amount of custom duty to be paid in case, if this item falls in any category of articles to be charged under customs rules.
A.5	You are entitled to Rs 12000 allowance. If there is no other new/electronic gadget being imported by you, then the used Microwave oven can be cleared free of duty within the permissible allowance

Q.6	I am NRI US citizen and I plan to travel to India (mother land) in coming days. Although I have obtained info about Duty Free Allowances, I am still afraid about harassment from Indian custom officers.
A.6	Thank you for your letter. As long as you are complying with the provisions of the law there is nothing to fear. In the event of any harassment by any officer, you may immediately contact the senior most officers on duty, usually the Deputy Commissioner of Customs. In case of demands for illegal gratification/graft, there are explicit directions/Notices at every airport on whom to contact

Q.7	We want to import parts of lead acid battery from china however lead acid battery complete from china is facing anti dumping duty we plan to manufacture batteries here in india after importing only some parts and making some of them in india. Is it legal ?
A.7	In absence of any details as to what is being imported it is not possible to give any clarification. As regards importability/Anti dumping duty please make a reference to DGFT/Ministry of Commerce

Q.8	Please can you clarify what the duty free allowance is for someone of Indian Origin (British passport holder flying to India form the UK) returning to India for a short holiday ? Some Web sites say it is RS 6,000.00 and on others I have seen it is Rs 12,000.00.
A.8	The persons of Indian origin (British Passport holder) coming to India are eligible to a free allowance of Rs 12000/

Q.9	I am Canadian citizen. I would like to bring a new car to India. Furthermore, I would like to know that how much is the custom duty on a BRAND NEW car?
A.9	The total Customs duty incidence on cars comes to around 181%. The car can only be imported, if you are transferring residence into India and the engine capacity is less than 1600 cc (for new cars), there is no cc limit for old and used cars, in your possession for more than 1 year

Q.10	I am travelling this week to India for a week. I have special dietary needs and would like to take some frozen chicken and meat meals for my personal use during my stay. Please advise if there are any restrictions.
A.10	The Indian Customs will allow you to clear food items etc if they are imported for your own personal use during your stay of 1 week in India. The value of personal effects/goods including food items, upto Rs 12,000 are allowed free of any Customs duty..

Q.11	I am an Indian national residing in the UK for the past 8 years, and now planning to return back to India for good. I have gone through the website and have noted the customs allowances / contents in Annex 1 and 2 etc. However I was not still clear about the exact procedure particularly in terms of the paperwork involved. Should I have to have any formal kind of paper work for customs purposes (to avail transfer of residence) before I ship our house hold articles via a removal company? And also can I avail a door to door service or customs clearance in an inland customs depot (in Bangalore)?
A.11	You are entitled to claim a Transfer of Residence. This allows you certain duty concessions, on the list of items mentioned in the Annex. For all other items, there is no duty. As regards being able to clear it at ICD,Bangalore, and the answers yes You are advised to have a complete, carton wise inventory of goods. For the electronic items, the purchase bill/invoices also come in handy in helping the Customs officer in arriving at the fair value

Q.12	An American national suffering from "attention deficit hyperactivity disorder" and using prescription drug "Adderall XR", is travelling to Italy and Australia for studies. He is carrying sufficient quantity of the drug to last him for six months. On his way to Australia, he also wishes to visit India with the drug in his possession. Grateful indicate by return message whether there would be any problem for him to carry the drug in and out of India and, if so, the procedure for him to get a special permission for the purpose. The chemical components of the drug are as follows: i. Dextro-amphetamine Saccharate ii. Amphetamine Asparate iii. Dextro-amphetamine Sulphate iv. Amphetamine Sulphate
A.12	There is no difficulty in Customs clearance, as long as the medicines are in quantities sufficient for his consumption and as long as he has the necessary prescriptions/ Doctors certificate

Q.13	I would like to have clarification on one point where husband and wife are returning separately to India at separate time after working abroad on independent job visa. do they have independent right to transfer of residence concessions as allowed in the rules.
A.13	As long as the visa and job status are identifiably independent, and the fact that husband and wife are returning to India separately, the duty free entitlements of each passenger will be available to you. However, for certain benefits like the Transfer of Residence, being one family your total entitlements for duty concession gets restricted to Rs 1.5 lac only

Q.14	I am a Non Resident Indian. I am posted in Jersey since May 1998. I shall be returning back to India shortly. I have a computer, which is more than three years old. I am not in a position to dispose it off. As now a days no body buys old computers. If I bring it with me back to India, will it attract custom duty if so how much and what shall be the basis. I am not having any receipt. What do I do. For me it would not be worth more then Rs 6000/-. If the custom officer values it more then then I would not like to take the delivery. I would however like to keep the hard disk with me.
A.14	In case you are coming to India on transfer of Residence, there are certain duty concessions. The computer in question will also be eligible for a concessional rates of duty approximately 35%. As regards the value, the depreciation rate is 16%, 12% and 10%, for each of the years, making a total of 38% on the original purchase price. You can calculate the duty liability accordingly

Q.15	I'm an Indian and employed in Germany on Green card. I've a laptop here, which I carry with me wherever I go. In next few months I'm planning to visit my family in India for 3-4 weeks. Now my question is - will carrying a laptop with me attract customs problems, though the item is not being imported but is a part of personal effects? If "Yes", then what should be the course of action.
A.15	You have not given your job description/nature of visit to India. I may advise that you are entitled to carry your laptop as long as it is a part of your personal effects, i.e. it is being used by you and is required for your official purposes.

Q.16	How the CIF Value is arrived in case of Imports of goods by Air on FOB Basis
A.16	The duty is always calculated on C.I.F. In case the actual insurance/freight are not available, the Customs Act provides for levy of a notional freight and insurance

Q.17	Whether the term "P. C".used in the Baggage Rules includes a LapTop which is a constant companion of a professional and the term "professional" will cover a research student,e.g. a student who conducted research for Ph. D. degree in a well-known university and who has been receiving stipend for the same.
A.17	The laptop is not treated as a P.C, being a distinct entity. As regards being able to Cary it, I may advise that there exist a provision for issue of an EXPORT CERTIFICATE. Any person who is going abroad can get the certificate issued from any Customs formation and on its production while re-entering India the same can be cleared without payment of Customs duty.

Q.18	We introduce ourselves as a designers and consultants in industrial automation. We wish to enter in to a business of distributorship of CNC wood routing machines manufactured in usa. We will be acting as a distributor/ technical representative of the parent company in USA. Principally the parent company is agreed to appoint us as an authorized distributor/technical representative .in India. We would like to know the formalities needs to be done by us as well as the parent company to start this business.
A.18	You are advised to approach the Custom House/Port/ICD from where the goods are proposed to be imported or exported. You may also like to register yourself with the nearest office of the DGFT (Directorate General of Foreign Trade) in the Ministry of Commerce. For further details you may see the Customs and DGFT websites regards

Q.19	I am looking for information on clearance through Mumbai Customs of item 8482(Ball & Roller Bearings) for year 2001.
A.19	The import details are published daily (DAILY LISTING).You may approach the Mumbai Custom House PRO for further details. Alternatively, the import details can be obtained from the Directorate of Commercial Intelligence and statistics (DGCIS), Ministry of Commerce, Kolkata . you may also contact them through e-mail viz.mrc@dgcis.nic.in

Q.20	I would like to have clarification on one point where husband and wife are returning separately to India at separate time after working abroad on independent job visa. do they have independent right to transfer of residence concessions as allowed in the rules.
A.20	As long as the visa and job status are identifiably independent, and the fact that husband and wife are returning to India separately, the duty free entitlements of each passenger will be available to you. However, for certain benefits like the Transfer of Residence, being one family your total entitlements for duty concession gets restricted to Rs 1.5 lac only

Q.21	Please can you clear up one thing. Can a person of Indian origin bring up to RS 12,000.00 of goods into India free of duty. By person of Indian origin I mean someone travelling on a British passport. Can the person bring any goods apart from those mentioned on the Annexure I and Annexure II on the web site, as long as the value of such goods does not exceed 12,000 rupees in which case the goods are liable to tax.
A.21	Regarding your query as to whether an Indian holding British passport is eligible for the Rs 12000 free allowance it is advised that your status is of a tourist of Indian origin. Such tourists can get the 12000 duty free allowance. In case the tourist is coming via Pakistan the entitlements are less

Q.22	I am an Indian citizen and have been residing in the US for the past four years. I plan on returning back to India permanently in a couple of months. I wanted to check with you about the custom rules for shipping household items from here
A.22	The CBEC website mentions all the details and entitlements, please go through it carefully. In case you are Transferring Residence to India, the T.R benefits are also available to you for all your household effects. Under TR, the electronic items (detailed list is on the website)are subject to a concessional rate of duty of 35% only.while all other goods are allowed free of duty

Q.23	WRT the attacks on Sept 11th 2001 on WTC, what are the revised rates (i.e. total allowable limit in INR) of duty free baggage allowed for Indian nationals who have gone abroad on professional visits for 90 days or so. Secondly, do mobile phones qualify as professional equipment and are they exempt from duty? Thirdly, how much foreign currency can a person get into India without filling CDF.
A.23	Please go throughout the CBEC website for details. You are entitled to Rs 12000/ duty free allowance. The mobile phone will be charged to duty. The F.C limit is 10,000 USD equivalent or less.

Q.24	My sister is coming from US to India for a visit for 30 days. She has a US green card but she is a citizen of India. The last time she visited india was more than 1.5 year ago. She bought a microwave oven about a year ago and she is bringing it with her to India. She has a receipt of the purchase date and price (50 dollars) of the microwave oven. She has no other items that are new. Everything else is her clothes and itmes of daily use. According to the customs law can the microwave be considered towards the duty free entitlement of Rs 12000.00 If not how much tax she has to pay.
A.24	The Customs have their own pricelist (Usually the manufacturers price, for all known brands). In case the 50 USD price is from a manufacturer/dealer, with original invoice, this should be acceptable to Customs and would be allowed free of duty, within the Rs 12000 limit

Q.25	I am returning to India after 26 months of abroad (USA) stay. In the process I have to carry my music system and DVD player to India because I just cannot give it away. Please let me know the procedure, entitlement for me. I am an Indian resident.
A.25	The CBEC website gives you the necessary details , please go through it carefully for your entitlements. You are normally entitled to a duty free allowance of Rs 12000/. In case of Claim for transfer of residence, you will get further duty concession and depreciation on the value of the goods

Q.26	I have been living in Australia for last more than 18 months and will be permanently returning to India in March. During my course of stay here, I have bought certain items: 1. Laptop Computer(purchase price Rs. Rs.80,000/- bought in March"00) 2. VCR (Price Rs. 6700/- bought in Jan"00); 3. Printer (Price Rs. Rs. 6500/- bought in Aug"00); 4. A Portable music system(price Rs.2000/- bought in Jan"00). These items were kind of necessity when I bought them. I can also use them in India but would like to know if I need to pay custom duty if I bring these to India on my return. What would be rate of duty. And will the duty be on purchase price or the depreciated value as most of the items are more than one year old.
A.26	The CBEC website has already given a user-friendly description of your entitlements. Please go through it carefully, as ll your queries get resolved there. Yes, you will have to pay duty on all these items, but at a depreciated value. Further, if you are claiming Transfer of Residence, the duty concession is also available

Q.27	I have a digital photo camera which I bought here in South America. I am working here on an assignment and will return to india after two months. My problem is I don"t have the receipt of digital photo camera which I bought for USD 400, almost four months ago. Could you please tell me , how can I prove the actual cost and the usage time of it, at airport for customs duty.
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Q.28	I am residing in Denmark for the last 14 months wish to bring a used microwave oven (Costing Approximately 4,200 INR (800 DKK) and weighing 15 Kilograms) with me to India. I purchased this oven here in Denmark 6 months back and I have been using this oven for my personal use in my kitchen. Now while coming to India I wish to bring this item with me. I am not aware of Indian customs rules. Would you please help me sending rules and regulations for the above said article and also the amount of custom duty to be paid incase, if this item falls in any category of articles to be charged under customs rules.
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Q.29	I am NRI US citizen and I plan to visit India (mother land) in coming days. Although I have obtained info about Duty Free Allowances, I am still afraid about harassment from Indian custom officers in Bombay. If I am forced to pay bribery, what should I do? Who should I contact for this kind of act?
A.29	As long as you are complying with the provisions of the law there is nothing to fear. In the event of any harassment by any officer, you may immediately contact the senior most officer on duty, usually the Deputy Commissioner of Customs. In case of demands for illegal gratification/graft, there are explicit directions/Notices at every airport on whom to contact

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Q.32	I am travelling this week to India for a week. I have special dietary needs and would like to take some frozen chicken and meat meals for my personal use during my stay.
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