



सीमाशुल्कके प्रधान आयुक्तकाकार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
हवाई अड्डा एवं एअर कार्गो कॉम्प्लेक्स AIR PORT & AIR CARGO COMPLEX,
मेन्ज़ीज़ एविएशन बोब्बा कार्गो टर्मिनल I केंपेगौडा अंतर्राष्ट्रीय हवाई अड्डा,
Menzies Aviation Bobba Cargo Terminal I, Kempegowda International Airport,
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PUBLIC NOTICE NO. 01/2022, AP & ACC, DATED 06.01.2022
DIN No. 20220172MP0000120745

Subject: Duty structure on import of consignments for personal use through Courier mode - Reg.

It has been observed that concerns, doubts and grievances have often been raised by individuals regarding the duty structure applicable and duty being assessed on goods imported as gifts & for personal use through International Courier Terminal, Bengaluru.

2. In this regard, all authorized couriers, trade associations, importers and other interested parties are hereby informed that the import of consignments through courier mode is governed by provisions of the Customs Act, 1962, Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 & Foreign Trade Policy 2015-2020 and applicable allied Acts, Rules & Regulations.
3. Import Duty on goods imported by Businesses (B2B transaction) having valid IEC (Importer Exporter code) is as per the Customs tariff applicable to the said goods.
4. With regard to goods imported by individuals for personal use, attention of importers & stake holders is invited to the following applicable conditions/ rules governing such imports

Duty structure on imports for personal use

All dutiable goods imported for personal use fall under chapter heading 9804 except the following

- i) Motor vehicles
- ii) Alcoholic Beverages
- iii) Tobacco & manufactured products thereof
- iv) articles imported under an import license or a customs clearance permit
- v) Printed Books

Scenario A : Import of Bonafide Gifts

The detailed breakup of duty structure on import of Bonafide gifts is given below:

Assuming Assessable Value of Goods (Cost, Insurance & Freight) is Rs. X

S.No	Duty	Rate of Duty	Duty Amount (% of X)
1	Basic Customs Duty (BCD)	35 % of X	35.00 % of X
2	Social Welfare Surcharge (SWS)	10 % of BCD	3.50 % of X
3	IGST	28 % of (X+BCD+SWS)	38.78 % of X
	Total Duty (1+2+3)		77.28 % of X

Scenario B : Import of items for personal use

All goods imported under CTH 9804, intended for personal use and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation Act) 1992 (22 of 1992) but excluding articles falling under heading 9803 attract duty of BCD 10%, SWS 10%, IGST 28% as per Sl. No. 608 of Notification 50/2017. The detailed breakup of duty structure on personal imports where commercial transaction is involved and where benefit of duty concession under Sl.No 608 of Customs Notification 50/2017 as amended is applicable is given below:

Assuming Assessable Value of Goods (Cost, Insurance & Freight) is Rs. X

S.No	Duty	Rate of Duty	Duty Amount (% of X)
1	Basic Customs Duty (BCD)	10 % of X	10.00 % of X
2	Social Welfare Surcharge (SWS)	10 % of BCD	1.00 % of X
3	IGST	28 % of (X+BCD+SWS)	31.08 % of X
	Total Duty (1+2+3)		42.08 % of X

Please note that only imports for personal use where transfer of money is involved are eligible for assessment @42.08% total duty as mentioned above. B2C invoice and monetary transaction proof are required to avail benefit of assessment @42.08%, else duty @ 77.28% will be applicable. Items imported as 'Gifts' are not eligible for assessment @ 42.08% under CTH 9804 and the applicable duty rate will be 77.28%.

This issues with approval of Principal Commissioner of Customs AP&ACC, Bengaluru

(कलाकांत सिंह /KALAKANT SINGH)
ADDITIONAL COMMISSIONER

Copy Submitted to:

1. The Chief Commissioner of Customs, Bengaluru Zone, C.R. Building, Bengaluru
2. Principal Commissioner of Customs, AP&ACC

Copy to:

1. All the ADCs/JCs/DCs/ ACs, Airport & ACC Commissionerate, Bengaluru
2. All officers of Bengaluru Courier Terminal
3. All authorized Couriers & Custodians at Bengaluru ICT
4. Bengaluru Customs Website
5. Notice Board