

Importing Personal Property Into India

HOUSEHOLD GOODS AND PERSONAL EFFECTS

CUSTOMS REGULATIONS AND REQUIRED DOCUMENTS

All goods entering India are subject to Customs inspection and clearance. Customer must present during Customs clearance. Household goods must be cleared at first port of entry. Arrangements can be made to an inland destination but must be under a bond which is both a lengthy and costly process.

Load all electronic items in the front opening side of the container or lift van for easy customs clearance. Please send a list of electronic items on a separate sheet.

CONCESSIONAL DUTY ITEMS

Under Transfer of Residence (TR) rules and customs concessional duty of 25% of the value adjudicated is levied on the following new/old items:

TVs, DVD players, VCR's/Player or Video Television Receiver or Video Cassette Disk player, Home Theater Systems, Stereos, Dishwashers, Air-Conditioners, electric cooking range, electrical or liquefied petroleum gas cooking ranges, washing and drying machines, microwave oven, refrigerator with capacity over 300 Liters, deep freezer, video camera and accessories, sound recording equipment, video reproduction equipment, cinematographic films of 35 mm and above. Word processors, PC's (desktop computers), laptop computer (Notebook Computer), domestic refrigerator (of capacity up to 300 liters or its equivalent fax machine, portable photocopiers, boats or aircraft.

NOTES:

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.

Customs duty of 100% of the value declared will be levied on all new items whether furniture, appliances or otherwise. 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.

FOOD STUFFS

The rule on (new) foodstuff for foreign nationals, temporarily residing in India, is that they can import new foodstuff into India (up to a total value of Rs. 1,00,00/-per annum) with out any payment of duty. Every time (new) foodstuff is imported, the import value of the foodstuff is noted on the customer's passport to check that the figure of Rs. 1,00,000/-is not exceeded.

Sea shipments: Under 'Transfer of Residence Rules' customs authorities normally allow reasonable foodstuff as the container is larger.

Air Shipments: The food stuff will automatically become a substantial portion of the shipment if the shipment is small. Thus the above rule may be enforced. The foodstuff value may then be noted on the passport but it will be allowed in free of customs duty (up to the above limit).

Required Documents - Diplomat:

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. 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.

- ✓ Photocopies of valid, current passport pages duly attested
- ✓ Duty Free Exemption Certificate
- ✓ Authority Letters/Power of Attorney
- ✓ Baggage Declaration Form
- ✓ Full descriptive inventory in English (completed by the packing agent)
- ✓ Air Waybill or Bill of Lading

Required Documents – non Diplomat:

- ✓ Original Passport for all family members
- ✓ Visa valid for one year
- ✓ Baggage Declaration Form
- ✓ Full descriptive inventory in English (completed by the packing agent)
- ✓ Air Waybill or Bill of Lading

NOTE: '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/her possession and use for at least one year (which means that a visa for one year or above is required). The above requirements are relaxed up to certain limits (and further at the discretion of Indian Custom Authorities). This benefit is available to both Indians and foreigners. Tourists may avail of special facilities which can be advised on a case by case basis.

PROHIBITED ITEMS

Prohibited Items

- ✓ Firearms, cartridges of firearms exceeding 50.
- ✓ Ammunition and weapons are strictly prohibited unless a license is obtained prior to importation and applicable duty is paid.
- ✓ Cigarettes exceeding 200 or cigars exceeding 50 or tobacco exceeding 250 grams.
- ✓ Some prohibited drugs include DHEA, narcotics, hallucinogens, amphetamines, barbiturates, and tranquilizers, steroids and performance enhancing drugs.
- ✓ Beef or products with beef.
- ✓ Gold or silver in any form other than ornaments.

RESTRICTED ITEMS

- ✓ **Alcohol is restricted to 2 litres** duty is 400%
- ✓ Import of plants is very complicated (and regulations keep changing), so please take our advice before shipping such goods.

MOTOR VEHICLES

Motor vehicles/bikes can be imported under permanent settlement terms (transfer of residence) of the customer coming into India and the below requirements are met. Vehicles must be in owner's possession for at least one year. Must have separate Bill of Lading if shipping in same container as household goods. Foreign nationals must secure a bank bond for import trade control authorities prior to importation. Bond must state vehicle will not be sold for a specified amount of time. Seek the advice of your service agent for requirements as they change often. Returning Indians are not under the bond requirement.

- o The vehicle should not be older than 3 years from date of manufacture.
- o The vehicle should be with right hand steering and controls
- o Have a speedometer indicating the speed in Kilometers
- o Have photometry of the headlamps to suite "keep left" traffic
- o Should be Euro III compliant.
- o Customs duty (approx. 130% on the value assessed by customs), will be levied.

Required Documents:

- ✓ Owner's passport verifying 2 years residence abroad
- ✓ Original Manufacturing Invoice of the vehicles (NOT from a dealer or any other sources)
- ✓ Vehicle Registration/Title for at least one year, in the name of the shipper
- ✓ Insurance Certificate/Policy
- ✓ BL must state make, model, year, VIN, engine and chassis numbers

NOTE: Diplomatic motor vehicles/bikes are allowed to be imported free of duty if covered by a Duty Exemption certificate issued by the Indian Ministry of External Affairs. Diplomats can import left hand drive vehicles. Vehicles not meeting the above requirements are subject seizure and the owner faces possibility of penalties and fines.

DOGS AND CATS

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 psittaposis, 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

Required Documents:

- ✓ Official Veterinary Health Certificate
- ✓ Official Vaccination Record from Veterinary officer
- ✓ Import License if importing more than two pets or other pets aside from dogs or cats NOTES:

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 Aujossky's disease, Distemper, Rabies, Leishmaoiasis and Leptospirosis for Dogs and Rabies and Distemper for Cats.

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.

The Import License issued by the Directorate General of Foreign Trade (DGFT) and the Import Sanitary Permit is issued by the Department of Animal Husbandry and Dairying. Examination by the concerned Ouarantine Officer may be enforced

NOTES

Fumigation of Wood Packing Materials: New notification has been passed by the Indian Ministry of Agriculture which requires all inbound shipments containing wood packing material to be fumigated / treated (& marked as per ISPM-15) & accompanied by a Phytosanitary Certificate. **Monsoon Season is July – Oct:** be sure liftvans and containers are properly waterproofed

ACKNOWLEDGMENTS:

21st Century Relocations Inc: Mumbai, India and Somerset, NJ 2009

IAM 2009

Clintus Network Limited: Khasra No. 332, Chattarpur, New Dehli 110030 India

clintus@del2vsnl.net.in

The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.