

**F.No.450/54/2008-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
159-A, North Block,
New Delhi-110 001.**

Dated: 6th May, 2009.

NOTICE

Regulations for Courier imports and exports through electronic declaration and processing in specified Customs stations – regarding.

The Central Board of Excise and Customs (**CBEC**) is proposing to formulate **Courier Imports and Exports (Electronic Declaration and processing) Regulations, 2009** in exercise of powers conferred by Section 157 of the Customs Act, 1962 (52 of 1962).

2. These regulations are being framed on the basis of the interaction of the department with the stake holders. The scope of the regulations cover the manner in which imported or export goods may be handled in courier medium at specified customs stations where automated system of filing of customs declarations and its processing have been put in place. It also covers the procedure for clearance of imported or export goods, the responsibilities of the authorised couriers engaged in such activities.

3. The CBEC solicits views, comments and suggestions on the draft regulation from the trade and industry associations, departmental officers and from all other concerned. The views, comments and suggestions to the draft regulations may please be sent to the O.S.D. (Customs), Room No.227-B, North Block, New Delhi – 110 001 or on Fax No.(011) 23092173 or at E-mail I.D: uscusiii@nic.in latest by 11.5.2009.

**(M.M. Parthiban)
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Tel: 23093908
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**DRAFT REGULATIONS
(To elicit response / Comments only)**

The Central Board of Excise & Customs (CBEC) solicits views, comments and suggestions on the Draft Regulations, from the trade and industry associations, departmental officers and others. The views, comments and suggestions to the draft Regulations may please be sent to the O.S.D.(Customs), Room No.227-B, North

Block, New Delhi – 110 001 or on Fax No. (011) 23092173 or at E-mail I.D.:
uscusiii@nic.in latest by 11.05.2009.

Disclaimer:- These Draft Regulations have been put up only to elicit public response. No final decision has been taken by the Government / Board. Government / Board will proceed further in the matter only after due examination of the response received.

**COURIER IMPORTS AND EXPORTS
(ELECTRONIC DECLARATION AND PROCESSING)
REGULATIONS, 2009**

Notification No. /2009-Customs (N.T.), dated - -2009.

In exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title, extent and commencement–

(1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2009.

(2) They shall come into force sixty days from the date of their publication in the Official Gazette, except for the provisions of sub-regulation (1) of regulation 6 which shall come into force from a date to from a date to be notified by the Board.

2. Application–

(1) These Regulations shall apply for assessment and clearance of goods imported or exported, by air, by an authorised courier on behalf of a consignee or consignor at such Customs stations where Commissioner of Customs by a Public Notice has notified the application of these regulations and in such form and to such extent.

(2) These Regulations shall not apply to -

(a) the following imported goods requiring testing of samples thereof or reference to the relevant statutory authorities or experts before their clearance, namely: -

(i) animals and parts thereof, plants and parts thereof;

(ii) perishables;

(iii) publications containing maps depicting incorrect boundaries of India;

(iv) precious and semi-precious stones, gold or silver in any form;

(v) goods falling within Chapters 28, 29 and 38 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)

(b) import or export of goods under any export promotion scheme other than Export Oriented Units (EOUs) Scheme mentioned in Chapter 6 of the Foreign Trade Policy 2004-09.

(c) Import of goods which are intended for clearance from a Customs station, other than the Customs airport at which the imported goods arrived for the first time into the country.

(d) the following export goods, namely: -

(i) the goods which are subject to levy of any duty on their exports;

(ii) goods where the value of the consignment is above Rupees twenty five thousand and transaction in foreign exchange is involved.

Provided that the limit of Rupees twenty five thousand as provided in this sub-clause shall not apply to such export consignments where the G.R. Waiver or specific permission has been obtained from the Reserve Bank of India.

3. Definitions –

(1) In these regulations, unless the context otherwise requires –

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "Authorised Courier" in relation to imported or export goods means a person engaged in the international transportation of time-sensitive documents or goods on door-to-door delivery basis and is registered in this behalf by a Commissioner of Customs in charge of a Customs airport which has been notified for applications of these regulations;

(c) "documents" include any message, information or data recorded on paper, cards or photographs and of no commercial value which is for the time being not liable to any customs duty or subject to any prohibition or restriction on their export out of or import into India;

(d) "samples" means any *bonafide* commercial samples and prototypes of goods supplied free of charge of a value not exceeding fifty thousand rupees per consignment for exports or ten thousand rupees per consignment for imports, which are for the time being not subject to any prohibition or restriction on their export out of or import into India and for which no transfer of foreign exchange is involved;

(e) "gifts" means any *bonafide* gifts of articles for personal use of a value not exceeding twenty five thousand rupees per consignment in case of export goods and

ten thousand rupees per consignment in case of imported goods, which are not subject to any prohibition or restriction on their export out of or import into India and for which no transfer of foreign exchange is involved;

(f) "electronic declaration" means the declaration of the particulars relating to the imported or export goods, lodged in the Customs Computer System at the Customs station notified by the Commissioner of Customs, either through the data-entry facility provided at the service centre or through the data communication networking facility provided from the authorised courier's computer system;

(g) "service centre" means the place specified by the Commissioner of Customs where data entry, for the purpose of lodgement of declaration or submission of any information, is carried out;

(2) The words used and not defined in these regulations but defined in the Act shall have the meanings respectively assigned to them in that Act.

4. Presentation of goods to be imported or exported by courier—

(1) For the purposes of these regulations, the imported or export goods shall be presented separately for documents and goods.

(2) Imported or export goods shall bear a declaration from the sender regarding the contents of each of its packages and its total value.

5. Clearance of imported goods—

(1) The Authorised Courier or his agent shall file, in an electronic form, a manifest for imported goods prior to its arrival, with the proper officer in the Form Express Cargo Manifest - Import (ECM-I) appended to these regulations;

(2) (a) The Courier packages containing the imported goods shall not be dealt with in any manner except as may be directed by the Commissioner of Customs

(b) No person shall, except with the permission of proper officer, open any packages of imported goods.

(3) The Authorised Courier or any other person specified shall make entry of goods imported by him, in an electronic declaration, by presenting to the proper officer a bill of entry in Form Courier Bill of Entry-XI (CBE-XI) for documents or as the case may be in Form Courier Bill of Entry-XIV (CBE-XIV) for goods, appended to these regulations:

Provided that in respect of import of gifts and samples which are exempted from the duties of customs under a notification issued by the Government in terms of section 25 of the Act, for the time being in force, and the weight of individual consignment of

such gifts and samples is not exceeding 3 Kilograms, the entry of goods shall be made in the Form Courier Bill of Entry-XII (CBE-XII) appended to these regulations.

(4). The authorised courier shall present all the imported goods brought by them or by their agent, to the proper officer for examination and assessment thereof.

(5) Any imported goods which are not taken clearance after the expiry of a period of thirty days of its arrival, shall be detained by the Customs and shall be sold or disposed of by the person having custody thereof, after issuing a notice to the Authorised Courier and to the declared importer, if any, and the charges payable for storage and holding of such goods shall be payable by the Authorised Courier.

6. Clearance of export goods –

(1) The Authorised Courier or his agent shall file, in an electronic form, a manifest for export goods before its export with the proper officer in the Form Courier Export Manifest (CEM) appended to these regulations.

(2) (a) The courier packages containing the export goods shall not be dealt with after presentation of documents to the proper officer in any manner except as may be directed by the Commissioner of Customs;

(b) No person shall, except with the permission of proper officer, open any package of export goods to be loaded on a flight.

(3) The Authorised Courier shall make entry of goods for export, in an electronic declaration, in shipping bill in Form Courier Shipping Bill-III (CSB-III) for documents or as the case may be in Form Courier Shipping Bill-IV (CSB-IV) for goods, appended to these regulations before presenting it to the proper officer;

(4) The Authorised Courier shall present the export goods to the proper officer for inspection, examination and assessment thereof.

(5) Any export goods brought into customs area for export purpose and have not been exported within seven days of arrival of such goods into such area or within such extended period as permitted by the proper officer in case of delay due to such reasons which the proper officer considers to be beyond the control of the concerned authorised courier and declared may be detained by the proper officer and sold or disposed of by the person having custody thereof, after issuing notice to the concerned authorised courier and declared exporter provided the charges payable, for storage and handling of such goods are paid by such authorised courier.

7. Application for registration of Authorised Courier–

(1) Every person intending to operate as an Authorised Courier shall make an application in the Form-A appended to these regulations to the Commissioner of Customs in charge of courier operations at the Customs airports notified under

regulation 2(1) from where the goods are to be imported or exported, for registration in this behalf.

(2) The Commissioner of Customs shall dispose of the application within forty five days of the receipt of the application.

8. Conditions to be fulfilled by the applicant –

(1) The person applying for registration as an Authorised Courier shall disclose to the satisfaction of the Commissioner of Customs that he is financially viable and in support thereof he shall produce to the said Commissioner of Customs a certificate issued by a scheduled bank or such other proof acceptable to the Commissioner of Customs evidencing possession of assets of a value not less than twenty five lakh rupees.

(2) The declarations referred in regulation 5(3) and 6(3), for clearance of imported or export goods shall be made by the persons duly authorised under section 146 of the Act.

(3) The applicant shall undertake to comply with the provisions and abide by all the provisions of the Act and the rules, regulations, notifications and orders issued thereunder.

9. Scrutiny of application –

On receipt of application for registration under regulation 7, the Commissioner of Customs, may make enquiries for verification of the particulars set out in the application and also such other enquiries as the Commissioner of Customs may deem necessary for such registration including enquiries about the identity, bonafides and reputation of the applicant.

10. Registration –

(1) If on scrutiny of the application filed by a person under regulation 7, the Commissioner of Customs is satisfied that the applicant fulfils the requirements of the registration, the said applicant may be so registered as an Authorised Courier.

(2) The registration granted under sub-regulation (1) shall be valid for an initial period of two years and may extend such approval to a further period of five years at a time.

(3) An authorised Courier who is already registered [under Courier Imports and Exports (Clearance) Regulations, 1998] on or before the date of coming into force of these regulations in a customs station, shall be considered as an authorised courier registered for the purpose of these regulations only on compliance of the conditions stipulated in regulation 8. The time within which the such authorised courier has to

comply with the conditions shall not exceed a period of three months or such further period not exceeding nine months as the Commissioner of Customs may allow.

(4) The registration granted under sub-regulation (3) shall be valid for a period of five years.

(5) The Commissioner of Customs may reject an application filed for registration of authorised courier, if the applicant is convicted of fraud or forgery, or any criminal proceedings are pending before any court of law against the applicant or he has been convicted in any court of law.

(6) The authorised courier who is registered under sub regulation (1) or (3) of regulation 10, shall transact business in other customs stations notified under regulation 2(1) within the country subject to an intimation, in Form - B appended to these regulations, to the Commissioner of Customs having Jurisdiction over the customs station where he intends to transact business.

(7) The Commissioner of Customs may, on application made before the expiry of the validity of the registration under sub-regulation (2) or (4), renew the registration for a period of five years from the date of expiration of the original registration or of the last renewal of such registration, as the case may be, if the performance of the Authorised Courier is found to be satisfactory with reference to the absence of any complaints of misconduct including non-compliance of any of the obligations specified in regulation.

(8) The Commissioner of Customs shall review the registration granted under sub regulation (1) or (3) before the expiry of the five years and may extend such registration to a further period of five years at a time.

Provided that the Commissioner of Customs, for reasons to be recorded in writing, may order for review of the registration granted to any authorised courier before the completion of the period of registration.

11. Execution of bond and furnishing of security –

The Commissioner of Customs shall require the applicant to enter into a bond in such form with a security of ten lakhs rupees in case of major international airports of Mumbai, Delhi, Calcutta and Chennai and five lakhs rupees in case of other airports in the form of cash deposit or bank guarantee in the name of the Commissioner of Customs for complying with the provisions of the Act and the rules and regulations made thereunder. The condition of the said bond shall also be that the applicant shall agree to pay the duty, if any, not levied or short levied, with interest if applicable on any goods taken clearance by the Authorised Courier if the opinion of the Assistant Commissioner of Customs or Deputy Commissioner or Customs the same cannot be recovered from the importer or the exporter.

12. The Authorised Courier who has been granted a registration under regulation 10 or has been intimated in the prescribed form to the Commissioner of Customs having

Jurisdiction over the Custom Station from where he has to transact the business, shall furnish the bond and security as specified under Regulation 11 for each of the Customs stations.

13. Obligations of Authorised Courier –

(1) An Authorised Courier shall -

(i) obtain an authorisation, from each of the consignees of the imported goods for whom such courier has imported such goods or consigners of such export goods which such courier proposes to export, to the effect that the Authorised Courier may act as agent of such consignee or consigner, as the case may be for clearance of such imported or export goods by the proper officer;

(ii) electronically file the declarations referred in regulation 5(3) and 6(3), for clearance of imported or export goods through the persons who are duly authorised under section 146 of the Act.

(ii) advise his consigner or consignee to comply with the provisions of the Act and rules and regulations made thereunder and in case of non-compliance thereof shall bring the matter to the notice of the Assistant Commissioner of Customs or Deputy Commissioner or Customs.

(iii) exercise due diligence to ascertain the correctness and completeness of any information which he submits to the proper officer with reference to any work related to the clearance of imported goods or of export goods;

(iv) not withhold information communicated to him by an officer of customs, relating to assessment and clearance of imported goods as well as inspection, examination and Clearance of export goods, from a consigner or consignee who is entitled to such information;

(v) not withhold any information relating to assessment and clearance of imported goods or of export goods, from the Assessing Officer;

(vi) not attempt to influence the conduct of any officer of Customs in any matter pending before such officer or his subordinates by the use of threat, false accusation, duress or offer of any special inducement or promise of advantage or by this bestowing of any gift or favour or other thing or value;

(vii) maintain records and accounts in such form and manner as may be directed from time to time by an Assistant Commissioner of Customs or Deputy Commissioner or Customs for a period of five years and submit them for inspection to the Assistant Commissioner of Customs or an officer authorised by him, wherever required; and

(viii) abide by all the provisions of the Act and the rules, regulations, notifications and orders issued thereunder.

14. Suspension or revocation of Registration of authorised courier –

(1) The Commissioner of Customs may revoke the registration of an Authorised Courier and also order forfeiture of security on any of the following grounds namely: -

(a) failure of the Authorised Courier to comply with any of the conditions of the bond executed by him under regulation 11;

(b) failure of the Authorised Courier to comply with any of the provisions of these regulations or the provisions of the Act and the rules and regulations made thereunder;

(c) misconduct on the part of Authorised Courier whether within the jurisdiction of the said Commissioner or anywhere else, which in the opinion of the Commissioner renders him unfit to transact any business in the Customs Station.

Provided that no such revocation shall be made unless a notice has been issued to the Authorised Courier informing him the grounds on which it is proposed to revoke the registration and he is given an opportunity of making a representation in writing and a further opportunity of being heard in the matter, if so desired.

Provided further that, in case the Commissioner of Customs considers that any of such grounds against an Authorised courier shall not be established prima facie without an inquiry in the matter, he may conduct the inquiry to determine the ground and in the meanwhile pending the completion of such inquiry, may suspend the registration of the Authorised Courier. If no ground is established against the Authorised Courier, the registration so suspended shall be restored.

(2) If any authorised courier contravenes any of the provisions of these regulations, or abets such contravention or who fails to comply with any provision of the regulation with which it was his obligation to comply, then, he shall be liable to a penalty which may extend to fifty thousand rupees.

(3) Any Authorised Courier or the officer of the Customs authorised by the Chief Commissioner of Customs in this behalf, if aggrieved by the order of Commissioner of Customs passed under sub-regulation (1), may represent to the Chief Commissioner of Customs in writing against such order within sixty days of communication of the impugned order to the Authorised Courier and the Chief Commissioner of Customs shall, after providing the opportunity of being heard to the parties concerned, dispose of the representation as expeditiously as may be possible.

Form – A
[see regulation 7(1)]

To

The Commissioner of Customs,
..... (Address)

Subject: Application Form for registration / renewal of authorised courier under the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2009 issued under Section 157 of the Customs Act, 1962 (52 of 1962).

Sir / Madam,

I/we, the undersigned hereby submit the following details for registration as an authorised courier under the Courier Imports and Exports (Electronic Declaration and processing) Regulations, 2009:

This application is for

i) New registration

ii) For new PAN based Registration No.

for existing registrants.

iii) Amendment to information pertaining

to existing registrants.

1) Name of the Authorized Courier.

2) Name of Customs House where registration is required.

3) Existing Authorized Courier Registration No.(s), date & Customs Station, if any.

4) Permanent Account No. (PAN No.)

5) Constitution of Business:

(Specify whether Proprietorship, Partnership, Public Ltd. / Private Ltd. Company Others.)

6) Registered Office address:

(Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address)

7) Name and Residential Address of the Proprietor, Partners of the partnership firm, of Directors of the Company or the persons in charge in case of other category, as the case may be:

(Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address).

8) Name, designation, residential address and educational qualification / knowledge of Customs law & procedure of duly authorized signatory and employees who will actually be engaged in work of Authorized courier (Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address)

9) In case, it is desired to appoint employees, Name, designation residential address and educational qualification / knowledge of Customs law & procedure of the employees, as the case may be. (Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address)

10) Particulars of the No. of consignments, value of cargo cleared and duty paid as Authorized Courier during last three financial years.

12) Details of Service Tax Registration:

(Service Tax Registration No., date of Issue, Commissionerate, Division, Range).

13) Whether the registration as Authorized Courier held under these Regulations was cancelled or suspended.

14) Whether the applicant or any of the persons proposed to be employed by him have been penalized, convicted or prosecuted under any of the provisions of the Customs Act, 1962 (52 of 1962) or any other law for the time being in force.

15) Declaration:

I am / we are authorized to make the following declarations:

I / We declare that all particulars given herein are true and correct.

I/We hereby affirm that I/we have read the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2009 and agree to abide by them.

I/We hereby undertake to intimate any change in respect of the information provided in the aforesaid application within a period of 30 days.

Date:	Signature and name of the applicant(s) or authorised signatory
Place:	

FORM – B
[see regulation 10 (4)]

Application Form for intimation of authorised courier

To

The Commissioner of Customs,
..... (Address)

Subject: Application Form for intimation of authorised courier under the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2009 issued under Section 157 of the Customs Act, 1962 (52 of 1962).

Sir / Madam,

I/we, the undersigned hereby intimate the following details for functioning as an authorised courier under the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2009:

This application is for

i) Form of Intimation for working as Authorised

Courier at a Custom House other than

Customs House of Registration

ii) Amendment to information pertaining to

Existing Intimations

1) Name of the Authorized Courier.

2) Custom House where PAN-based Registration of Authorised Courier was issued under Regulation 7(1) (Name and place)

3) Name of Customs House where intimation is required.

4) Existing Authorized Courier Registration Nos, date & Customs Station, if any.

5) Permanent Account Number (PAN No.).

6) Constitution of Business

(Specify whether Proprietorship, Partnership, Public Ltd / Private Ltd. Company Others.)

7) Registered Office address:

(Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address).

8) Name and residential address of the Proprietor, Partners of the partnership firm, of Directors of the Company or the persons in charge in case of other category, as the case may be:

(Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address).

9) Name and Residential address of duly authorized signatory and employees who will actually be engaged in work of Authorized courier at Custom House of Intimation.

(Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address)

10) In case, it is desired to appoint employees, name, designation residential address and educational qualification / knowledge of Customs law & procedure of the employees, as the case may be. (Complete details of the following to be provided: Flat /Building/Plot No., Name of premises / Building, Road / Street Name, Locality, City, State, Pin code No., Telephone Nos., Fax No., Email Address)

11) Particulars of the No. of consignments, value of cargo cleared and duty paid as Authorized Courier during last three years.

12) Details of Bank Accounts used for business transaction by the Registrant. (Bank Account No., Name of Bank, Name of the Branch & address to be provided.)

(Service Tax Registration No., date of Issue, Commissionerate, Division, Range).

14) Whether the registration as Authorized Courier held under these Regulations was cancelled or suspended.

15) Whether the applicant or any of the persons proposed to be employed by him have been penalized, convicted or prosecuted under any of the provisions of the Customs Act,1962 (52 of 1962) or any other law for the time being in force.

16) Declaration:

I am / we are authorized to make the following declarations:

I / We declare that all particulars given herein are true and correct.

I/We hereby affirm that I/we have read the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2009 and agree to abide by them.

I/We hereby undertake to intimate any change in respect of the information provided in the aforesaid application within a period of 30 days.

Date:	Signature and name of the applicant(s) or authorised signatory
Place:	

FORM ECM - Import [see Regulation 5(1)]

Express Cargo Manifest - Import (ECM- I)

(Electronic Filing)

S. No.	Description	Details
1	Courier Registration Number	
2	Name and address of the Authorized Courier	
3	Name and address of the on-board courier, wherever applicable.	
4	Import General Manifest Number	
5	Name of the airlines	
6	Airport of arrival	
7	Flight No.	
8	Date of arrival	

9	Time of arrival			
10	Airport of shipment			
11	Shipment/Consignment - wise Details:			
MAWB No.	HAWB No.	Consignment Reference Note (CRN) No.	Number of packages / pieces / bags / ULDs	Weight (in Kgs.)
(1)	(2)	(3)	(4)	(5)

11	Shipment/Consignment - wise Details (Continued):			
Description of goods	Name and address of the Consignor	Name and address of the Consignee	Invoice value	Invoice Currency
(6)	(7)	(8)	(9)	(10)

I / we declare that all statements and particulars contained in this form and other documents presented herewith are complete, correct and true, in every respect.

Date:	Signature and name of the authorised courier
Place:	

Form Courier Bill of Entry – XI (CBE-XI) [see Regulation 5(3)]

Courier Bill of Entry for Documents

(Electronic Filing)

S. No.	Description	Details
1	Express Cargo Manifest Reference No.	
2	Courier Registration Number	
3	Name and address of the Authorized Courier	
4	Name of the airlines	
5	Airport of arrival	

6	Flight No.	
7	Date of arrival	
8	Time of arrival	
9	Airport of shipment	
10	Total No. of consignments / HAWB	
11	Number of bags	

Declaration

I / we declare that the authorization from each of the consignees relating to the above mentioned consignments have been obtained by me / us to act as an agent for the clearance of the goods.

I / We hereby declare that goods imported as per this Bill of Entry include only document of no commercial value and do not include goods which are prohibited or restricted for import into India under any law for the time being in force.

Date:	Signature and name of the authorised courier
Place:	

Form Courier Bill of Entry – XIV (CBE-XIV) [see Regulation 5(3)]

Courier Bill of Entry for Dutiable Goods

(Electronic Filing)

S.No.	Description	Details
1	Courier Registration Number	
2	Name and address of the Authorized Courier	
3	Particulars of CHA license	
4	Name of the airlines	
5	Airport of arrival	
6	Flight No.	
7	Date of arrival	

8	Time of arrival				
9	Airport of shipment				
10	Country of Exportation				
11	HAWB No.				
12	CRN No., wherever applicable.				
13	No. of items included in HAWB				
14	Unique Consignment Reference No.				
15	Name and address of consignor				
16	Name and address of consignee				
17	Import Export Code of consignee/importer				
18	IEC Branch code				
19	Category of importer				
20	Category of Courier Bill of Entry				
21	Bill of Entry No. & date				
22	Class Code (New / split / post / apart)				
23	Type of Bill of Entry				
24	Special request				
25	Item-wise Details:				
	Licence Type	License No.	Bond details	Details of multiple invoices	Details of purchase order & terms of payment
	(1)	(2)	(3)	(4)	(5)
25	Item-wise Details (continued):				
	CTSH	CETSH	Country of origin	Method of valuation	Conditions or restrictions of sale
	(6)	(7)	(8)	(9)	(10)

25	Item-wise Details(continued)				
Name & address of the manufacturer	Description of goods	No. of packages	Marks and No. of packages	Unit of measure	
(11)	(12)	(13)	(14)	(15)	
25	Item-wise Details(continued)				
Quantity	Details of Invoice (No., date, value & other details)	Currency of invoice	Rate of exchange	RSP per unit (In Rupees)	
(16)	(17)	(18)	(19)	(20)	
25	Item-wise Details(continued)				
Invoice terms / INCO terms (FOB / CIF/ C&F / C&I)	Amount of discount	Discount Currency	Assessable value (As per Section 14 of the Customs Act)	Freight	
(21)	(22)	(23)	(24)	(25)	
25	Item-wise Details (continued)				
Landing charges	Insurance	Item-wise details for other charges (As per Section 14 of the Customs Act, 1962)	SVB transaction / loading	Notification type	

(26)		(27)	(28)		(29)	(30)	
			Charge type	Charge amount		Customs (T/NT)	Excise (T/NT)
25		Item-wise Details (continued)					
Notification No. & date		Brand, model, grade, specification of the product		Details of High Sea sale	Details of procurement certificate, if any, (applicable for 100% EOUs)		Any other information
(31)		(32)		(33)	(34)		(35)
Sl. No	List No. & Sl.No						

NOTE: The details (in full) for item-wise information in respect of imported goods shall be filed as per check list filed for submission of Bill of entry.

Declaration

(i). I / We hereby declare that I / we have obtained the authorization from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.

(ii) I / We hereby declare that I / we have not received any other documents or information showing a different price, value, quantity or description of the said goods and that if at any time hereafter. I / we receive any documents from the importer showing a different state of facts I/we will immediately make the same known to the Commissioner of Customs.

(iii) I / We hereby declare that the contents of this Bill of Entry are true, correct and complete in every respect and are in accordance with the airway bills, the invoices and other documents attached herewith.

(iv) I / We enclose herewith _____(number) of airway bills and _____(number) of invoices for the aforesaid consignments with this Bill of Entry.

Date:

Signature and name

of the authorised courier

Place:

DECLARATION

(To be signed by the importer)

1. * I / We declare that the contents of invoice(s) No.(s) _____ dated _____ of M/s _____ and of other documents relating to the goods covered by the said invoice(s) and presented herewith are true and correct in every respect.

1. ** I / We declare that the contents of this Bill of Entry for goods imported against Airway Bill No. _____ dated _____ are in accordance with the invoice No. _____ dated _____ and other documents presented herewith. I/We also declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.

2. I / We declare that I / we have not received and do not know of any other documents of information showing a different price, value (including local payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I/we discover any information showing a different state of facts, I/we will immediately make the same known to the Commissioner of Customs.

3. I / We declare that goods covered by the bill of entry have been imported on outright purchase / consignment account.

4. I / We am / are not connected with the suppliers/manufacturers as: -

- (a) Agent/ distributor / indenter / Branch / subsidiary / concessionaire, and
- (b) Collaborator entitled to the use of the trade mark, patent or design,
- (c) Otherwise than as ordinary importers or buyers.

5. I / We declare that the method of invoicing has not changed since the date on which my / our books of accounts and/or agreement with the suppliers were examined previously by the Customs House(s).

Signature of Importer _____

* With Custom House Agent

** Without Custom House Agent

(Strike out whichever is inapplicable)

Form Courier Bill of Entry – XII (CBE-XII) [see Regulation 5(3)]

Courier Bill of Entry for Samples and Gifts

(Electronic Filing)

S. No.	Description	Details		
1	Courier Registration Number			
2	Name and address of the Authorized Courier			
3	Name of the airlines			
4	Airport of arrival			
5	Flight No.			
6	Date of arrival			
7	Time of arrival			
8	Airport of shipment			
9	Country of exportation			
10	HAWB No.			
11	CRN No.			
12	Unique Consignment reference No.			
13	Name and address of the consignor			
14	Name and address of the consignee			
15	IEC Code			
16	IEC Branch Code			
17	No. of items included in HAWB			
18	Item-wise Details:			
CTH	Nature of shipment	Country of origin	Description of goods	Name & address of

	(Gifts / Samples)			manufacturer	
(1)	(2)	(3)	(4)	(5)	
18	Item-wise Details (continued):				
No. of packages	Marks and number of packages	Unit of measure	Quantity	Invoice No.	
(6)	(7)	(8)	(9)	(10)	
18	Item-wise Details (continued):				
Invoice value	Invoice currency	rate of exchange	Assessable value in Rs. (As per section 14 of the Customs Act, 1962)	Notification type	Notification No. & date
(11)	(12)	(13)	(14)	(15)	(16)
					Sl. No. List No. & Sl.No.

Declaration

I / we declare that the authorization from each of the consignees relating to the above mentioned consignments have been obtained by me / us to act as an agent for the clearance of the goods.

I / We hereby declare that goods imported as per this Bill of Entry include only bonafide commercial samples, prototypes of goods and bonafide gifts of articles for personal use of value not exceeding Rs.Ten thousand and which are for the time being not subject to any prohibition or restriction on their import into India.

I / We enclose herewith _____(number) of Airway bills and _____ (Number) of Invoices for the aforesaid consignments with this Bill of Entry.

I / we hereby declare that the contents of this Bill of Entry are complete, correct and true, in every respect and are in accordance with the airway bills, the invoices and other documents attached herewith.

Date:

Signature and name

of the authorised courier

Place:

FORM CEM – I [see Regulation 6(1)]

Courier Export Manifest (CEM-I)

(Electronic Filing)

S. No.	Description	Details		
1	Courier Registration Number			
2	Name and address of the Authorized Courier			
3	Export General Manifest Number			
4	Name of the airlines			
5	Airport of departure			
6	Flight No.			
7	Date of departure			
8	Time of departure			
9	Airport of destination			
10	Shipment/Consignment - wise Details:			
	MAWB No.	HAWB No.	Number of Packages/Pieces/Bags/ULDs	Weight (in kgs.)
	(1)	(2)	(3)	(4)

10	Shipment/Consignment-wise Details (Continued):			
Description of Goods	Name and address of the Consignor	Name and address of the Consignee	Value (in Rs.)	
(5)	(6)	(7)	(8)	

I / we declare that all statements and particulars contained in this form and other documents presented herewith are complete, correct and true, in every respect.

Date:

Signature and name
of the authorised courier

Place:

Form Courier Shipping Bill – III (CSB - III) [See regulation 6(3)]

Courier Shipping Bill for Documents

(Electronic Filing)

S. No.	Description	Details
1	Courier Registration Number	
2	Name and address of the Authorized Courier	
3	Name of the airlines	
4	Airport of departure	
5	Flight No.	
6	Date of departure	
7	Time of departure	
8	Airport of destination	
9	Customs Department's Sl.No. & date	

10	Expected date of landing at destination			
11	Airway Bill-wise information:			
	(a) MAWB No.			
	(b) No. of HAWBs included in this MAWB			
	(c) HAWB No.			
	(d) Number of bags / packages / pieces / ULD			
(e) Weight (In KGs)				
12	Shipment / consignment-wise information:			
	MAWB No.	No. of HAWBs included in this MAWB	HAWB No.	Number of bags / packages / pieces / ULD
	(1)	(2)	(3)	(4)
12	Shipment / consignment-wise information (continued):			
	Weight (In KGs)	Name and address of the consignor	Name and address of the consignee	
	(5)	(6)	(7)	

Declaration

I / we declare that the authorization from each of the consignors relating to the above mentioned consignments have been obtained by me / us to act as an agent for the clearance of the goods described above.

I / We hereby declare that the goods exported as per this Shipping Bill include only document of no commercial value and do not include goods which are liable to duty or which are prohibited or restricted for export from India under any law for the time being in force.

Date:

Signature and name
of the authorised courier

Place:

Form Courier Shipping Bill – IV (CSB - IV) [See regulation 6(3)]

Courier Shipping Bill for Goods

(Electronic Filing)

S. No.	Description	Details
1	Courier Registration Number	
2	Name and address of the Authorized Courier	
3	Name of the airlines	
4	Airport of departure	
5	Flight No.	
6	Date of departure	
7	Time of departure	
8	Airport of destination	
9	Customs Department's Sl.No. & date	
10	Airway Bill-wise information:	
	(a) MAWB No.	
	(b) No. of HAWBs included in this MAWB	
	(c) HAWB No.	
	(d) Number of bags / packages / pieces / ULD	
	(e) Weight (In KGs)	
	(f) Value	
	(g) Name & address of the consignor	

	(h) Name & address of the consignee	
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11	Shipment / consignment - wise information:			
	MAWB No.	No. of HAWBs included in this MAWB	HAWB No.	Number of bags / packages / pieces / ULD
	(1)	(2)	(3)	(4)

11	Shipment / consignment - wise information (continued):			
	Weight (In KGs)	Value	Name and address of the consignor	Name and address of the consignee
	(5)	(6)	(7)	(8)

Declaration

I/We hereby declare that I/we have obtained the authorization from each of the consignors mentioned above to act as an agent for the clearance of the goods described above.

I/We hereby declare that the goods for export as per this Shipping Bill include only bona fide commercial samples, prototypes of goods and bona fide gifts of articles for personal use of a value not exceeding Rs.25,000/- in a financial year and which are for the time being not subject to any prohibition or restriction on their export from India and no transfer of foreign exchange is involved.

I/We enclose herewith _____ (number) of airway bills and _____ (number) of invoices for the aforesaid consignments with this shipping bills.

I/We hereby declare that the contents of this shipping bill are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.

Date:

Signature and name
of the authorised courier

Place:

* * *

Form Courier Shipping Bill – V (CSB - V) [See Regulation 6(3)]

Courier Shipping Bill for Samples and Gifts

(Electronic Filing)

S. No.	Description	Details
1	Courier Registration Number	
2	Name and address of the Authorized Courier	
3	Name of the airlines	
4	Airport of departure	
5	Flight No.	
6	Date of departure	
7	Time of departure	
8	Airport of destination	
9	Expected date of landing at destination	
10	MAWB No.	
11	No. of packages included in AWB	

12	Item-wise Details:			
Airway Bill No.	Name and address of consignor	Description of goods	Quantity	Invoice value
(1)	(2)	(3)	(4)	(5)

Declaration

I / we declare that the authorization from each of the consignors relating to the above mentioned consignments have been obtained by me / us to act as an agent for the clearance of the goods.

I / We hereby declare that goods exported as per this Shipping Bill include only bonafide commercial samples, prototypes of goods and bonafide gifts of articles for personal use of value not exceeding twenty five thousand rupees and which are for the time being are not subject to any prohibition or restriction on their import into India.

I / We enclose herewith _____(number) of Airway bills and _____ (Number) of Invoices for the aforesaid consignments with this Shipping Bill.

I / we hereby declare that the contents of this Shipping Bill are complete, correct and true, in every respect and are in accordance with the airway bills, the invoices and other documents attached herewith.

Date:

Signature and name

of the authorised courier

Place:
