

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

Notification

No. 66 /2017-Customs (N.T.)

New Delhi, the 30th June, 2017

G.S.R. (E).- In exercise of powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Board hereby makes the following regulations further to amend the Courier Imports and Exports (Clearance) Regulations, 1998, namely:-

1. (1) These regulations may be called the Courier Imports and Exports (Clearance) (Amendment) Regulations, 2017.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Courier Imports and Exports (Clearance) Regulations, 1998, (hereinafter referred to as the said regulations); in regulation 3, in sub-regulation (1), after clause (da), the following clause shall be inserted, namely:-
'(db) "Goods and Services Tax Identification Number" (GSTIN) means the number assigned under rule 3 of the Goods and Services Tax Registration Rules, 2017;'

3. In the said regulations, for “Form Courier Bill of Entry-IV (CBE-IV), Form Courier Bill of Entry-V (CBE-V), Form Courier Bill of Entry-IX (CBE-IX), Form Courier Bill of Entry-X (CBE-X), Form Courier Shipping Bill-II (CSB-II), Form Courier Shipping Bill-V and Form Courier Bill of Export-II (CBEx-II)”, the following forms shall respectively be substituted, namely:-

“Form Courier Bill of Entry-IV (CBE-IV)

[See regulation 5]

Courier Bill of Entry for Samples and Free Gifts

Name & Address of the Authorised Courier	Airport of Arrival	Flight No.	Date of Arrival	Airport of Shipment	Customs Serial No. and date				
Sl. No.	AWB No.	No. of packages	Consignees Name & Address	<i>State of Consumption of imported goods</i>	Description of goods	Qty.			
Invoice Value	Rate of Exchange	Assessable Value (Sec. 14)	CTH/Notfn. No.	<i>Value under section 3 of Customs tariff Act, 1975</i>	<i>Additional Duty Rate</i>	<i>Additional Duty Amount</i>	<i>GST Code</i>	<i>IGST Rate</i>	<i>IGST Exemption Notification</i>
<i>IGST Amount</i>		<i>GST Compensation</i>		<i>GST</i>	<i>GST Compensation</i>		Total Duty		

	<i>Cess rate</i>	<i>Compensation Cess Exemption Notification</i>	<i>Cess amount</i>	

Declaration

- (i) I/We hereby declare that I/we have obtained the authorisation 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 the goods imported as per this Bill of Entry include only *bona fide* commercial samples, prototypes of goods and *bona fide* gifts of articles for personal use of a value not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** and which are for the time being not subject to any prohibition or restriction on their import into India.
- (iii) I/We enclose herewith (number) of airway bills and (number) of invoices for the aforesaid consignments with this Bill of Entry.
- (iv) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.

Signature and Stamp
of Authorised Courier.

Signature of Assessing Officer

Signature of Audit
Officer

(Passed out of customs
charge)

Signature of the Proper
Officer.

Form Courier Bill of Entry-V (CBE-V)
[See regulation 5]
Courier Bill of Entry for Dutiable Goods

Name & Address of the Authorised Courier	Airport of Arrival	Flight No.	Date of Arrival	Airport of Shipment	Customs Serial No./date				
Sl. No.	AWS No.	No. of packages	Consignees Name & Address	GSTIN	Description of goods	Qty. No./Wt.			
Invoice Value	Rate of Exchange	Freight & Ins.	Other	Landing Charges	Assessable Value (Rs.) (Sec. 14)				
CTH/Notfn. No.	Duty Rate/Amount	Value under section 3 of Customs tariff Act,	ETH/Notfn. No.	Add. Duty Rate	Additional Duty Amount	GST Code	IGST Rate	IGST Exemption Notification	IGST Amount

		1975							
1.									
2.									
3.									

<i>GST Compensation Cess rate</i>	<i>GST Compensation Cess Exemption Notification</i>	<i>GST Compensation Cess amount</i>	Total Duty

Please indicate all other charges such as commissions, includible in the assessable value as per Section 14 of the Customs Act, 1962.

- (i) I/We hereby declare that I/we have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.
- (ii) I/We 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 and correct in every respect and are in accordance with the Airway Bills and 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.

Signature of Audit Officer

Signature of Assessing Officer

(Passed out of customs)

charge)
Signature of the Proper
Officer.

Form Courier Bill of Entry-IX (CBE-IX)

[See regulation 5]

Courier Bill of Entry for Samples and Free Gifts

Name and Address of the Authorised Courier			Name of land custom station		Vehicle Registration No.		Date of Arrival		Place of origin/ place of loading		Customs Serial No./date			
S . N o .	Invoi ce No. and date	No. of packa ges	Consig nees Name and Addres s	<i>State of Consump tion of imported goods GSTIN</i>	Desc rip tion of good s	Qua ntity	Invoi ce Valu e	Rate of Exch ange	Assessab le Value (Section 14)	CTH / Notif ica tion No.	<i>Value under sectio n 3 of Custo ms tariff Act, 1975</i>	<i>Additio nal Duty Rate</i>	<i>Addit ional Duty Amo unt</i>	<i>GST Code</i>
1 .														
2 .														

<i>IGST Rate</i>	<i>IGST Exemption Notification</i>	<i>IGST Amount</i>	<i>GST Compensation Cess rate</i>	<i>GST Compensation Cess Exemption</i>	<i>GST Compensation Cess amount</i>	Total Duty

				<i>Notification</i>		

Declaration

- (i) I/We hereby declare that I/We have obtained the authorisation 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 the goods imported as per this Bill of Entry include only *bona fide* commercial samples, prototypes of goods and *bona fide* gifts of articles for personal use of a value not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** and which are for the time being not subject to any prohibition or restriction on their import into India.
- (iii) I/We enclose herewith _____ (number) of airway bills and _____ (number) of invoices for the aforesaid consignments with this Bill of Entry.
- (iv) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.

Signature and stamp of authorised courier
Signature of Audit Officer

Signature of Assessing Officer

(Passed out of Customs charge)
Signature of the proper officer

Form Courier Bill of Entry-X (CBE-X)

[See regulation 5]

Courier Bill of Entry for Dutiable Goods

Name and address of the Authorised Courier		Name of land customs station		Vehicle Registration No.		Date of Arrival		Place of Origin/Place of loading		Customs Serial No. and date	
S. No.	Invoice number and date	No. of Packages	Consignee Name and Address	<i>State of Consumption of imported goods /GSTIN</i>	Description of goods	Quantity number/weight	Invoice Value	Rate of Exchange	Freight	Ins	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	

- 1.
- 2.

Other	Landing Charges	Assessable Value (Rs.) (Section 14)	CTH Notfn . No.	Duty Rate Amount	<i>Value under section 3 of Customs tariff Act, 1975</i>	ETH Notfn . No.	Additional duty rate	Additional duty amount	<i>GST Code</i>	<i>IGST Rate</i>	<i>IGST Exemption Notification</i>	<i>IGST Amount</i>
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)		(23)

- 1.
- 2.
- 3.

Please indicate all other charges such as commissions, includible in the assessable value as per Section 14 of the Customs Act, 1962.

<i>GST Compensation Cess rate</i>	<i>GST Compensation Cess Exemption Notification</i>	<i>GST Compensation Cess amount</i>	Total duty

Declaration

- (i) I/We hereby declare that I/We have obtained the authorisation 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 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 and correct in every respect and are in accordance with the Airway Bills and the invoices and other documents attached herewith.
- (v) I/We enclose herewith _____ (number) of airway bills and _____ (number) of invoices for the aforesaid consignments with this Bill of Entry.

Signature of Assessing Officer

Signature of Audit Officer

(Passed out of Customs charge)

Signature of the proper officer

Form Courier Shipping Bill-II (CSB-II)

[See regulation 6]

Courier Shipping Bill

Name & Address of the Authorised Courier	Airport of Departure	Flight No./date	Airport of Shipment	Customs Dept. Serial No./date
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Sl. No.	Airway Bill No.	No. of packages	Weight	Description of goods	Consignor's Name & Address	GSTIN	GST Invoice no. and date (GSTIN)	Invoice no. and date (other than GST Invoice)	Value	Port of Shipment	Consignee's Name & Address	Whether Supply for export is on payment of IGST or not. Pl indicate	Whether against Bond or UT	Total IGS T paid, if any.
1.														
2.														
3.														

Declaration

- (i) I/We hereby declare that I/We have obtained the authorisation from each of the consignors mentioned above to act as an agent for the clearance of the goods described above.
- [(ii) I /We hereby declare that the goods for export as per this Shipping Bill include only *bona fide*

commercial samples and prototypes of goods and/or *bona fide* gifts of articles for personal use of a value not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** which are for the time being not subject to any prohibition or restriction on their export from India and on export of which no transfer of foreign exchange is involved.]

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

(iv) 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.

Signature and stamp of
Authorised Courier

Signature of Proper Officer of Customs

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Form Courier Shipping Bill –V
(See regulation 6)

A

(1)	(2)	(3)	(4)	(5)	(6)
Name and Address of the Authorized Courier	Name of Custom station	Courier Registration No.	Port of loading	Airline Name & Flight Number	Customs shipping Bill Number and Date

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B

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				(10)	(11)	(12)	(13)
S. No.	Courier AWB No.	No. of package	Declared Weight	Destination	Consigner/ Exporter Name and Address	IEC No. of the Exporter	Terms of invoice	Description of goods as per Exporter Invoice				Invoice Value (FOB)	Consignee's Name and Address	Whether export using e-commerce Yes/No	Whether under MEIS scheme Y/N
								S. No.	Description	Qty	HS Code	Currency	INR		

C

(1)	(2)	(3)	(4)	(5)	(6)
<i>GSTIN</i>	<i>GST Invoice no. and date (GSTIN)</i>	<i>Invoice no. and date (other than GST Invoice)</i>	<i>Whether Supply for export is on payment of IGST or not. Pl indicate</i>	<i>Whether against Bond or UT</i>	<i>Total IGST paid, if any</i>

Declaration:

- (i) I/We hereby declare that the Exporter mentioned above has authorized us for booking the shipment under the Courier Airway bill and act as an agent for clearance and export of the goods described above.
- (ii) I/We hereby declare that on the basis of declaration of the exporter, I/We abide by the declaration in CSB-V, above.

Signature of the Authorized person of the Authorized Courier
with stamp of Authorized Courier

Let Export Officer of Customs
(Stamp with Name and designation)

Form Courier Bill of Export-II (CBEx-II)

[See regulation 6]

Courier Shipping Bill

Name and Address of the Authorised	Name of land custom station	Vehicle Registration No.	Place of loading	Customs No./date	Department	Serial
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Courier				
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S. No.	Invoice No. and date	No. of packages	Weight	Description of goods	Consignor's Name and Address	<i>GST IN</i>	<i>GST Invoice no. and date</i>	<i>Invoice no. and date (other than GST Invoice)</i>	Value	Port of Shipment	Consignee's Name and Address	<i>Whether Supply for export is on payment of IGST or not. Pl indicate</i>	<i>Whether against Bond or UT</i>	<i>Total IGST paid, if any.</i>
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- 1.
- 2.
- 3.

Declaration

- (i) I/We hereby declare that I/We have obtained the authorisation from each of the consignors mentioned above to act as an agent for the clearance of the goods described above.
- (ii) I /We hereby declare that the goods for export as per this Shipping Bill include only *bona fide* commercial samples and prototypes of goods and/or *bona fide* gifts of articles for personal use of a value

not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** and which are for the time being not subject to any prohibition or restriction on their export from India and on export of which no transfer of foreign exchange is involved.

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

Signature and stamp of
Authorised Courier

Signature of Proper Officer of Customs”

F.No. 450/108/2017-Cus.IV

(Zubair Riaz)

Director Customs

Foot Note: The principal regulations were published vide notification No. 87/98-Customs (N.T.), dated the 9th November, 1998 in the Gazette of India vide Notification number G.S.R. 662(E), dated 9th November, 1998 and last amended by notification No.45/2017-Customs (N.T.) dated the 11th May, 2017 and published in the Gazette of India vide notification number G.S.R. 453(E) dated 11th May, 2017.