

GENERAL EXEMPTION NO. 126

Exemption to imports by Diplomats, Consulates, Trade Representatives etc. -

[Notfn. No. 3/57-Cus. dt. 8.1.1957 as amended by Notfn. Nos. 159/66, 112/69, 135/69, 56/75, 128/86 and 36/90(NT), 39/17].

In exercise of the powers conferred by Section 25 of the Customs Act, 1962 (52 of 1962), the Central Government hereby exempts each of the following categories of goods imported into India and specified in column (2) of the table below are exempt from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and from the whole of the integrated tax and goods and services compensation cess leviable thereon respectively the whole of the integrated tax and goods and services compensation cess leviable thereon respectively under sub-section (7) and (9) of section 3 of the said Customs Tariff Act.

TABLE

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
	All goods, including motor vehicles, imported or purchased from bond, for the personal use by the following classes of members of the Diplomatic Missions in India and their families or on their behalf:- (i) Ambassador, High Commissioner, Envoys, Extraordinary and Ministers Plenipotentiary Charge'd Affairs, Counsellors, First Secretaries, Second Secretaries, Third Secretaries and Attaches. (ii) Articles of office equipment and all other goods, including motor vehicles, imported or purchased from bond by Ambassadors, High Commissioners, Envoys, Extraordinary and Ministers Plenipotentiary and Charge'd Affairs or any Officer of the mission authorised in this behalf for the official use of their missions. (iii) Calendars imported by the Officers mentioned in item (i) for free distribution to the various agencies/public, if they are the product or manufacture of the country the Officer represents. (i) Personal and household effects, excluding motor vehicles imported by the officials of the Diplomatic Mission in India, other than those holding diplomatic status, and by their families for their personal use on their first arrival to take up their appointment in India.	Provided that - (a) a corresponding exemption is allowed to Indian Officers of the same status by the Government of the Diplomatic Mission concerned, and (b) the exemption of goods imported or purchased from bond under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.
2.	(ii) One motor vehicle each imported by the Officers of the Diplomatic Mission in India, other than those holding diplomatic status for their personal use on their first arrival to take up appointments in India.	Provided that - (a) the goods are imported within the time limit fixed under the Baggage Rules made under Section 79 of the Customs Act, 1962; (b) a corresponding exemption is allowed to

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(1)	(2)	(3)
		<p>Indian Officer of the same status by the Government of the Diplomatic Mission concerned;</p> <p>(c) the claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective Govts. to posts in India and are not engaged in any gainful private occupation in India; and</p> <p>(d) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons (Regulation of Customs Privileges) Rules, 1957.</p>
3.	<p>(i) Personal and household effects and other articles, including motor vehicles imported by or on behalf of the following classes of Career Consular Officers of Foreign States and their families - Consuls - Generals Consuls (including Additional Consuls) and Vice-Consuls.</p>	<p>Provided that -</p> <p>(a) the goods are imported at any time during the period the Consular Officer concerned holds his appointment in India;</p> <p>(b) a corresponding exemption is allowed to Indian Consular Officers of the same status by the Government which the Consular Officer represents;</p> <p>(c) the Consular Officer concerned is normally resident in India;</p> <p>(d) the Consular Officer is not engaged in any gainful private occupation in India; and</p> <p>(e) the exemption of goods imported under this concession is also subject to the Foreign Privileged Person's (Regulation of Customs Privileges) Rules, 1957.</p>
	<p>(ii) Articles of office equipment including motor vehicles, imported for official use in a Consulate of a Foreign State to which a Career Consular Officer entitled to exemption under item (i) is posted.</p>	<p>Provided that -</p> <p>(a) a corresponding exemption is allowed in respect of similar goods imported by the Indian Consulate in those States;</p>
	<p>(iii) Calendars imported by the Officers mentioned in Item (i) for free distribution to the</p>	<p>(b) the goods are the property of the Government of that State and imported for use</p>

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	various agencies/public, if they are the product or manufacture of the country the Officer represents,	in their Consulate in India; (c) the exemption of goods imported under this concession is subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.
3(A)	(i) Personal and household effects and other articles including motor vehicles, imported by or on behalf of the following classes of privileged Officers of foreign State in India, stationed outside Delhi and their families, Deputy High Commissioners, Assistant High Commissioners, First Secretaries, Second Secretaries, Third Secretaries, and Attaches.	Provided that - (a) the goods are imported at any time during the period of privileged Officer concerned holds his appointment in India; (b) a corresponding exemption is allowed to Indian Officers of the same status by the Government which the privileged persons concerned represents; (c) the privileged Officer concerned is not normally resident in India, and (d) the privileged Officer is not engaged in any gainful private occupation in India, and (e) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.
	(ii) Articles of office equipment including motor vehicles, imported for official use in a foreign mission to which a privileged Officer entitled to exemption under (i) above is posted.	Provided that - (a) a corresponding exemption is allowed in respect of similar goods imported by the Indian Mission of similar status in the country represented by the Mission concerned;
	(iii) Calendars imported by the Officers mentioned in Item (i) for free distribution to the various agencies/public, if they are the product or manufacture of the country the Officer represents.	(b) the goods are the property of the Government of their country and imported for use in their Mission; and (c) the exemption of goods imported under this concession is subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.
4.	(i) Personal and household effects excluding motor vehicles, imported by the Official of a	Provided that - (a) the goods are imported within the time limit fixed under the Baggage Rules made under

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	<p>Consulate of foreign State other than the Career Consular Officers mentioned in Serial No.3 for their personal use, on their first arrival to take up their appointment in India.</p> <p>(ii) One motor vehicle each imported by the Officials of a Consular of Foreign State, other than those holding diplomatic status (other than career Consular Officers mentioned in S.No.3) for their personal use on their first arrival to take up appointments in India.</p>	<p>Section 79 of the Customs Act, 1962;(now under section 79 of the Customs Act, 1962)</p> <p>(b) a corresponding exemption is allowed to Indian Officers of the same status by the Government of the Consulates concerned;</p> <p>(c) the claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective Governments to post in India and are not engaged in any gainful occupation in India; and</p> <p>(d) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.</p>
4(A)	<p>(i) Personal and household effects excluding motor vehicles imported by the Official of a Deputy High Commission or an Assistant High Commission of a foreign country in India outside Delhi, other than the privileged Officer mentioned in Serial No.3A(i) above for their personal use, on their first arrival to take up their appointments in India.</p> <p>(ii) One motor vehicle each imported by the officers of the Deputy High Commission in India, outside Delhi, other than those holding Diplomatic status, for their personal use on their first arrival to take up appointments in India.</p>	<p>Provided that -</p> <p>(a) the goods are imported within the same time limit fixed under the Passenger's (Non-Tourist) Baggage Rules, 1960;</p> <p>(b) a corresponding exemption is allowed to Indian Officers of the same status by the Govt. of the country concerned;</p> <p>(c) the claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective Government to posts in India and are not engaged in any gainful occupation in India; and</p> <p>(d) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.</p>
5.	<p>(i) Personal and household effects and all articles including motor vehicles intended for personal use imported by a Trade Commissioner, Trade Representative or a Trade Agent appointed by the Government of a foreign or Commonwealth Country and the members</p>	<p>Provided that -</p> <p>(a) a corresponding exemption is allowed to Indian officers of the same status by the Government of the country concerned; and</p>

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	<p>of their families.</p> <p>(ii) All articles, including motor vehicles, imported for the official use of the officers mentioned in Item (i).</p> <p>(iii) Samples (including advertising literature, if any) imported by the Officer mentioned in item (i), if they are the produce or manufacture of the country the Officer concerned represents and are intended solely for display in the office of the Officer concerned.</p> <p>(iv) Calendars, publicity posters and booklets imported by the Officers mentioned in Item (i) for free distribution to the various agencies/public, if they are the product or manufacture of the country the Officer represents.</p>	<p>(b) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons's (Regulation of Customs Privileges) Rules, 1957.</p>
6.	<p>Personal and household effects excluding motor vehicles, imported by the Officials in the office of a Trade Commissioner, Trade Representative or a Trade Agent mentioned in Serial No.5 for their personal use on their first arrival to take up their appointment in India.</p>	<p>Provided that -</p> <p>(a) the goods are imported within the time limit fixed under the Baggage Rules made under Section 79 of the Customs Act, 1962;(now Section 79 of the Customs Act, 1962)</p> <p>(b) a corresponding exemption is allowed to Officers of the same status by the Government which Trade Commissioner, Assistant Trade Commissioner, Trade Representatives or the Trade Agent concerned represents.</p> <p>(c) claimants are nationals of the State employing them, are not normally resident in India, are sent by their respective governments to posts in India and are not engaged in any gainful occupation in India; and</p> <p>(d) the exemption of goods imported under this concession is also subject to the Foreign Privileged Persons' (Regulation of Customs Privileges) Rules, 1957.</p>

