

**GENERAL EXEMPTION 221****Exemption to Art Works, Antiques etc. :****[Notifn. No. 26/2011-Cus., dt. 1.03.2011 as amended by 14/15, 43/17]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)(herein after referred to as the said Act), when imported into India, from the whole of the duty of customs leviable thereon specified in the said Schedule and from the whole of the integrated tax leviable thereon under sub-section (7) Section 3 of the said Act, subject to the relevant conditions specified in the Annexure to this notification, the Condition number of which is referred to in the corresponding entry in column (3) of the said Table.

**Table**

S. No.	Description of goods	Condition No.
(1)	(2)	(3)
1.	Omitted	
2.	Works of art including statuary and pictures intended for public exhibition in a museum or art gallery	1
3.	Works of art namely memorials of a public character intended to be put up in a public place including, materials used or to be used in their construction, whether worked or not	1
4.	Antiquities intended for public exhibition in a museum or art gallery	1 and 2
5.	Omitted	

**ANNEXURE**

Condition No.	Condition
1.	<p>If,-</p> <p>(i) the establishment operating such a museum or an art gallery is itself the importer being the purchaser or owner of such works of art or antiques;</p> <p>(ii) the importer submits an undertaking before the Assistant Commissioner of customs or the Deputy Commissioner of Customs, as the case may be, that the goods so imported shall be used for public exhibition and shall not be sold or traded after importation and that in case of failure to comply with this condition, he shall be liable to pay, in respect of such quantity of the said goods as is proved to be not being so used for the specified purposes, an amount equal to the duty leviable on such quantity but for the exemption under this notification; and</p> <p>(iii) the importer produces a certificate issued by the Ministry of Culture in the Government of India, certifying that-</p> <p>(a) the importer runs a museum or an art gallery which allows unrestricted access to public; and</p> <p>(b) the building housing such a museum or gallery is clearly meant for the operation of a museum or art gallery.</p>
2.	Such antiquities are registered with the Archaeological Survey of India within 90 days from the date of importation.