

GENERAL EXEMPTION 229**Exemption to Challenge cups, trophies and medals and prizes etc. won by Indian players:
[Notifn. No. 41/17-Cus., dt. 30.6.2017]**

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), when imported into India, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of Customs Tariff Act, subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table.

TABLE

S.No.	Description of Goods	Conditions
(1)	(2)	(3)
1	Challenge cups and trophies	If,- (i) awarded to an Indian team in connection with its participation in a tournament outside India and brought by it into India for being kept with an Official Sports Association; (ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that the team proceeded abroad with the specific purpose of participating in the tournament; and (iii) the importer, as well as the Official Sports Association by whom the goods shall be retained, gives an undertaking that the said goods shall be retained by the said Association and shall not be disposed of in any manner, save that of subsequent re-export when such re-export is one of the conditions of participation in the tournament.
2	Medals and trophies	If,- (i) awarded to members of Indian teams for their participation in international tournaments or competitions outside India; and (ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that the said goods do ; not constitute an article of general utility.
3	Prizes won by any member of an Indian team	If,- (i) the team has participated in any international tournament or competition in relation to any sport or game, with the approval of the Government of India in the Department of Youth Affairs and Sports; (ii) the importer, at the time of clearance, produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the said Department to the effect that,- (a) the importer is a member of an Indian team which participated, with the approval of the Government of India, in an international tournament or competition in relation to any sport or game and has won the prize in such tournament or competition; and (b) the said prize has been announced, before such tournament or competition has been held, by its organisers; and (iii) the importer gives an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, at the time and place of

- importation, that the prize shall remain in his possession, control and use and shall not be sold or parted with for a period of five years from the date of such importation.
- 4 Trophy when imported into India by the National Sports Federation recognised by the Central Government or any Sports Body registered under any law for the time being in force, for being awarded to the winning team in the international tournament including bilateral tournament and World Cup event to be held in India
- If,-
- (i) the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, is satisfied that the said goods do not constitute an article of general utility;
- (ii) the recognised National Sports Federation or the registered Sports Body organising the international tournament including bilateral tournament and World Cup event, gives the following documents to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, at the time of import, namely:-
- (a) manufacturer's invoice;
- (b) photograph of the Trophy;
- (c) a declaration stating the purpose of import by the recognised National Sports Federation or the registered Sports Body as well as the International body, if any, at whose behest such Federation or Sports Body is conducting the tournament in India;
- (d) duration of event;
- (iii) such Federation or Sports Body gives an undertaking that,-
- (a) the said Trophy is retained by the Federation or Sports Body and not disposed of in any manner until the event is concluded;
- (b) if the Trophy is awarded to the Indian team, such Federation or Sports Body shall retain the Trophy and shall not be disposed of in any manner whatsoever;
- (c) if the Trophy is awarded to a winning team other than the Indian team, the said Trophy shall be exported;
- (iv) at the time of export, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, is satisfied that the international team which has won the Trophy has participated in the international tournament including bilateral tournament and World Cup held in India and that the identity of the Trophy is established.

2. This notification shall come into force with effect from the 1st day of July, 2017.