

**GENERAL EXEMPTION NO. 132****Exemption to Foodstuffs and provisions by foreign nationals.**

[Notfn. No. 207/89-Cus. dt. 17.7.89 as amended by Notfn. No. 45/92 and 70/05, 43/17].

The Central Government exempts foodstuffs and provisions (**excluding fruit products, alcohol and tobacco**), when imported into India by a **person residing in India, not being a citizen of India**, 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 under sub-section (7) of section 3 of the said Customs Tariff Act :

Provided that-

- (i) the aggregate c.i.f. value of such foodstuffs and provisions so imported by any such person in a year shall not exceed **Rs. 1,00,000**; and
- (ii) the importer secures the **foreign currency** required for importing such foodstuffs and provisions from the **funds available to him in the foreign country**.

**GENERAL EXEMPTION NO. 132A****Exemption to all goods imported by Food Agricultural Organisation of the United Nation(FAO):**  
[Notfn. No. 32/2019-Cus. dt. 30.09.2019]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods imported into India by Food and Agricultural Organisation of the United Nations (FAO) for execution of projects listed below in the Annexure, from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) subject to the condition that the importer, at the time of clearance of the goods, produces a certificate before the Assistant Commissioner of Customs or Deputy commissioner of Customs, as the case may be, having jurisdiction, from an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Agriculture and Farmers Welfare, verifying the following details, namely:-

- (i) the quantity and description of the goods; and
- (ii) that the said goods are intended for the purpose of use in execution of said projects.

**ANNEXURE**

- (1) Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems,\
- (2) Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape.

2. This notification shall come into force on the 1st day October, 2019.

