

## GENERAL EXEMPTION NO. 145

**Exemption to specified sports goods imported by National Sports Federation or by a Sports person of outstanding eminence for training.**

[Notfn. No. 146/94-Cus. dt. 13.7.1994 as amended by Notfn. Nos. 132/95, 101/95, 48/96, 24/02, 88/02, 137/03, 172/03, 19/04, 112/06, 5/10, 101/10, 14/13, 48/13, 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, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (2) of the Table hereto annexed 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 subject to the conditions specified in column (3) against each serial number in column (1) of the said Table.

TABLE

S.No.	Description of goods	Conditions
1	2	3
1.	<p>The following goods:-</p> <p>(a) Sports goods, sports equipments, sports requisites, including synthetic playing surfaces, fitness equipments, sports medicine, sports apparel</p> <p>(b) Spares, accessories and consumables relating to goods covered by (a) above.</p>	<p>(a) The said goods are imported into India by,-</p> <ol style="list-style-type: none"> <li>1. Sports Authority of India or Sports Authority of concerned State, for use in a national or international championship or competition, to be held in India or abroad</li> <li>or for the purposes of training, or</li> <li>2. a National Sports Federation for its own use or for the use of its State/District Affiliate Associations, in a national or international championship or competition, to be held in India or abroad or for the purposes of training, under a certificate issued by the Sports Authority of India, or</li> <li>3. the Services Sports Control Board in the Ministry of Defence for their own use or for use in a national or international championship or competition, to be held in India or abroad or for the purposes of training, under a certificate issued by the Services Sports Control Board.</li> </ol> <p>(b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs from an officer not below the rank of a Director in the Sports Authority of India or Secretary, in the Services Sports Control Board for its own imports or Director of Sports Authority of concerned</p>

S.No.	Description of goods	Conditions
1	2	3
2.	<p>The following sports goods for :</p> <p>I. ARCHERY</p> <p>(1) Bows and Arrows  (2) Bow handles  (3) Bow Limbs  (4) Bow Sinked  (5) 'V' Bar Set  (6) Button  (7) String Material -  fast and light  (8) Arrow Tabs  (9) Finger Tabs  (10) Arm Guards  (11) Target Face  (12) Binoculars  (13) Target Boss  (14) Bow string  (15) Clicker  (16) Fletching Jig  (17) Fletches  (18) Chest Guard  (19) Arrow Rest  (20) Arrow Quiver  (21) Nock</p>	<p>State indicating –</p> <p>(i) the name and address of the importer and the description, quantity and value of the said goods, and</p> <p>(ii) that the said goods are required for the purpose specified in condition (a) above.</p> <p>(a) The said goods are imported into India by a sports person of outstanding eminence for training purposes;</p> <p>(b) the importer, at the time of importation of the goods, produces a certificate to the Assistant Commissioner of Customs from an officer not below the rank of a Deputy Department of Youth Affairs and Sports, Secretary in the Ministry of Human Resource Development, Government of India indicating -</p> <p>(i) the description, quantity and value of the said goods;</p> <p>(ii) that the importer is a sports person of outstanding eminence; and</p> <p>(iii) that the said goods are essential for the training purposes of the importer and recommends grant of the exemption.</p> <p>Provided that in respect of goods listed under item XV 'SHOOTING' specified in column(2) of the Table, the said goods are imported into India by a renowned shooter for training purpose and such importer produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from the National Rifle Association of India that the importer is a renowned shooter.</p> <p><i>Explanation.-</i> For the purpose of this notification, "renowned shooter" means a person who has participated in a National Shooting Championship in an Open Men's Event or Open Women's Event or Open Civilian's Event whether through Qualifying Tournament or Wild</p>

S.No.	Description of goods	Conditions
1	2	3
		Card Entry conducted in accordance with the rules of the International Shooting Union, and has attained the Minimum Qualifying Score prescribed by the National Rifle Association.
	<p>II. ATHLETICS</p> <ul style="list-style-type: none"> <li>(1) Throwing Hammers</li> <li>(2) Discus</li> <li>(3) Shot</li> <li>(4) Jevellin</li> <li>(5) Fibre Glass Vaulting Poles</li> <li>(6) Shoes</li> <li>(7) Spikes</li> <li>(8) Cross Bar</li> <li>(10) Pole Vault</li> <li>(1 1) Cross Bar (high Jump)</li> <li>(12) Hurdles</li> <li>(13) Take off Board</li> <li>(14) Pole Vault Upright</li> <li>(15) Spring Board</li> <li>(16) Starting Blocks</li> </ul>	
	<p>III. BADMINTON</p> <ul style="list-style-type: none"> <li>(1) Shuttlecocks</li> <li>(2) Racquets</li> <li>(3) Racquet Strings</li> </ul>	
	<p>IV. BASKET BALL</p> <ul style="list-style-type: none"> <li>(1) Hydra Upright</li> <li>(2) Basket balls of superior quality</li> </ul>	
	<p>V. BILLIARDS AND SNOOKER</p> <ul style="list-style-type: none"> <li>(1) Billiards/Snooker Balls</li> <li>(2) Cues</li> <li>(3) 24-second electronic device</li> </ul>	
	<p>VI. BOXING</p> <ul style="list-style-type: none"> <li>(1) Cub Protector</li> <li>(2) Head Guard</li> <li>(3) Mouth Guard/Gum Shields</li> <li>(4) Boxing Gloves</li> <li>(5) Speed Balls</li> <li>(6) Training Robots</li> <li>(7) Shoes</li> </ul>	

S.No.	Description of goods	Conditions
1	2	3
	(8) Teeth Guard (9) Punching pad (10) Breast Guard for Ladies (11) Bandage (12) Scoring Device	
	VIA CRICKET	
	(1) Cricket balls (2) Bowling machines (3) Swiss ball for physical fitness/training (4) Aerobic equipment for physical training	
	VIB CARROM	
	Carrom Board	
	VIC CANOEING, KAYAKING AND ROWING	
	(1) Boats (2) Paddles (3) Ergometers	
	VII. CYCLING	
	(1) Helmet, aerodynamic (2) Skin fit riding kit (T-Shirt and shorts in one piece) (3) Leather cycling shoes, with cleats (4) Gloves (5) Skin-fit warming up kit (one piece lower and top full sleeve) (6) Racing cycles (Road) for competitions and training, with spares (7) Racing cycle (Track) for competitions and training, with spares	
	VIII. FENCING	
	(1) Complete set of fencing equipment with accessories/spares (2) Shoes	
	IX. FOOTBALL	
	(1) Footballs of superior quality (2) Goal keeper kits, complete (3) Football Shoes (4) Shin Guard	
	X. GYMNASTICS	
	(1) Trampoline (2) Parallel bar (3) Horizontal Bar (4) Pommel horse	

S.No.	Description of goods	Conditions
1	2	3
	(5) Vaulting Horse	
	(6) Roman rings	
	(7) Vault runway	
	(8) Vaulting Boards	
	(9) Balance Beams	
	(10) Uneven bar	
	(11) Floor plates	
	(12) Parallel bar rails	
	(13) Uneven bar rails	
	(14) Straps and rings	
	(15) Scoring System	
	(16) Mushroom	
	(17) Beat Board	
	(18) Spare Bars	
	(19) Crash Mats	
	(20) Acrobatic Tumbling Mat	
	(21) Floor Exercise Mat	
	(22) Rhythmic Apparatus Ball	
	(23) Rope, Clubs & Ribbon	
	(24) Palm Guard	
	<b>XI. GOLF</b>	
	(1) Golf balls	
	(2) Golf clubs	
	<b>XII. HOCKEY</b>	
	(1) Complete goal keeper's kits	
	(2) Synthetic dimpled balls	
	(3) Shoes	
	(4) Hockey Sticks	
	(5) Goal Post	
	(6) Turf cleaning Machine	
	(7) Ball Throwing Machine	
	<b>XIII HAND BALL</b>	
	(1) Hand balls of superior quality	
	<b>XIV. JUDO</b>	
	(1) Judo Mats	
	(2) Judo Dresses	
	(3) Supporting and Strapping	
	(4) Judo Dummy	
	(5) Shoes	
	(6) Crash Mat	

S.No.	Description of goods	Conditions
1	2	3
	(7) Scoring System	
	XV. SHOOTING	
	(1) Rifles - .22 Calibres (should have at least an outside barrel diameter of 10 mm)	
	(2) Pistols - .22 and .32 Calibres (barrels should be measured from the Breach point)	
	(3) Air Rifles/Pistols - 4.5 mm/0.177 Calibres	
	(4) Shot Guns - 12 bore (should be "Ventialed Rib" and "Single Sighting planes")	
	(5) Air pellets - Diabelotype (i.e. with flat nose and metround on painted nose)	
	(6) Ammunition - 12 bore catridges, .27 air pellets, .22 bore match cartridges. .22 bore rapid fire (shot) cartridges, .22 bore pistol match standard sports, .32 bore wad - cutters	
	(7) .32 bore revolver (barrel length should not be less than 4 1/2" and measurements are to be taken from the end of the cylinder holding the cartridge)	
	(8) .22 bore revolver - (barrel length same as above)	
	(9) Telescope	
	(10) 12 Bore Gun	
	(11) .38/.357 revolver/pistol	
	(12) Rifles 7.62/.308 or any caliber upto 8mm	
	(13) Electronic Target scoring system	
	(14) Clay birds	
	XVI. SKING	
	(1) Skis	
	(2) Ski bindings	
	(3) Ski boots	
	(4) Ski suits	
	(5) Shoes	
	XVII. SWIMMING/WATER POLO	
	(1) Goggles	
	(2) pace clocks	
	(3) Pull buoy	
	(4) Kick boards	
	(5) Lane Rope	
	(6) Resuscitators	
	(7) Life Jackets	
	(8) Portable Starting Blocks	
	(9) Stop Watch	
	XVIII. TABLE TENNIS	
	(1) Balls	

S.No.	Description of goods	Conditions
1	2	3
	(2) Racquets (3) Rubber sheets	
	XIX. VOLLEYBALL	
	(1) Volleyballs of superior quality (2) Pressure gauge (3) Knee pads (4) Volleyball adjustable poles (5) Volleyball fibreglass antenna	
	XIXA. WATER POLO	
	(1) Balls (2) Caps	
	XX. WEIGHTLIFTING	
	(1) Barbell sets and rods (2) Barbell plates/discs (3) Shoes	
	XXI. WRESTLING	
	(1) Wrestling Mats (2) Dummy (3) Wrestling costumes	
	XXII. YACHTING	
	(1) Binoculars (2) Boats and other accessories.	
	XXIII. EQUESTRAIN	
	(1) Saddle (2) Bridle (3) Stirrup Leather (4) Stirrup Iron (5) Bits (6) Jumping Set	
	XXIV. KABBADI	
	(1) Mats (2) Shoes	
	XXV. KARATE	
	(1) Karate Mat (2) Kit	

S.No.	Description of goods	Conditions
1	2	3
	XXVI. LAWN TENNIS	
	(1) Rackets (2) Balls (3) Shoes (4) Racket String/ Gut	
	XXVII. LAWN BOWLING	
	(1) Balls (2) Jack	
	XXVIII. ROWING	
	(1) Fixed Purl (2) Shoes (3) Row Balls (4) Assorted tools (5) Carbon fibre oars and sculls (6) Ruttons and sleeves for oars (7) Material for boat repair	
	XXIX. RUGBY	
	(1) Balls (2) Shoes	
	XXX .SEPAK TAKRAW	
	(1) Balls	
	XXXI. SOFTBALL	
	(1) Bat (slugger) (2) Catcher kit (3) Balls (4) Umpire Kit (5) Left hand gloves (6) Home Plate Rubber (7) Mitt (8) Chest Guard (9) Leg Guard (10) Hard Tow Shoe (11) Face Mask (12) Helmets	
	XXXII. SQUASH	
	(1) Racket	



S.No.	Description of goods	Conditions
1	2	3
	(2) Balls	
3.	The following goods:-  I. SOFTWARE MOUNTAINEERING EQUIPMENT	(a) The said goods are imported into India by the Indian Mountaineering Foundation, New Delhi.
	<ul style="list-style-type: none"> <li>(1) Climbing boots</li> <li>(2) Boot covers</li> <li>(3) Sleeping bags (feather)</li> <li>(4) Jackets (feather)</li> <li>(5) Trousers (feather)</li> <li>(6) Windproof Jackets</li> <li>(7) Windproof Pants</li> <li>(8) Anorack</li> <li>(9) Sallopat</li> <li>(10) Thermal undersuits</li> <li>(11) Gloves (feather)</li> <li>(12) Face Masks</li> <li>(13) High Altitude light weight tents</li> <li>(14) Summit Tents</li> <li>(15) Bivouac</li> <li>(16) Survival Blankets</li> <li>(17) Carrymats</li> <li>(18) Ruck Sack Frameless</li> <li>(19) Climbing ropes</li> <li>(20) Snow Goggles</li> <li>(21) Harness</li> <li>(22) Mittons</li> <li>(23) Gaiters</li> </ul>	<ul style="list-style-type: none"> <li>(b) the importer, at the time of clearance of goods, produces a certificate to the Assistant Commissioner of Customs from the President of the Indian Mountaineering Foundation, New Delhi, indicating- <ul style="list-style-type: none"> <li>(i) the description, quantity and value of the said goods ; and</li> <li>(ii) that the said goods are to be used in connection with mountaineering expedition or training."</li> </ul> </li> </ul>
	II. IRON MONGERY MOUNTAINEERING EQUIPMENT	
	<ul style="list-style-type: none"> <li>(1) Ice Axe</li> <li>(2) Ice Axe cum hammers</li> <li>(3) Rock Hammers</li> <li>(4) Ice Pittons</li> <li>(5) Carrabiners</li> <li>(6) Rock Pittons</li> <li>(7) Ascenders and Descenders</li> <li>(8) Friends (sets)</li> <li>(9) Nuts and chocks</li> <li>(10) Pulleys</li> <li>(11) Etrier</li> </ul>	

S.No.	Description of goods	Conditions
1	2	3
	(12) Drills (13) Expansion bolts (14) Rescue pulleys (15) Sledges (16) Rescue stretchers (17) Crampons (18) Head lamps (19) Altimeters (20) Binoculars of high magnification (21) Avalanche peeps trans receivers (22) Oxygen Cylinders, Masks and other accessories (23) Gas Stoves/burners (24) Petrol stoves with accessories (25) MSR bottles	
	III. ROCK CLIMBING EQUIPMENT	
	(1) Holds (2) Climbing slippers (3) Harness (4) Climbing ropes (5) Anchors (6) Mechanical belay devices (7) Rock climbing shoes	
4 to 6	Omitted	
7.	Clay Birds	—
8.	The following goods:- (1) Ammunition-cartridges (2) Shooting sling, shooting glasses, ear muff, ear plugs, kneeling roll, shooting stand, spotting scope with stand and stop watch (3) Skeet or trap or double trap machine with acoustic release (4) Targets and paper targets (5) Training aid for dry firing for all the shooting disciplines (6) Computer controlled or electronics controlled target system for 10metre, 25metre, 50metre and 300metre (7) Tool box for different machines used	If, - (a) the said goods are imported into India by (i) a State Rifle Association; or (ii) the District Rifle Association which is controlled by, or affiliated to, the State Rifle Association (b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or the Dy. Commissioner of Customs, as the case may be, from an officer not below the rank of the Deputy Secretary, in the Department of Youth Affairs and Sports, Ministry of Human Resource Development,

S.No.	Description of goods	Conditions
1	2	3
	for sports of shooting (8) Competition sights and aperture, namely rear and front sights (9) Wooden or aluminium stocks, grips and cases (10) Cleaning material for weapons, namely, rod, cotton buds, oil and grease for arms.	Government of India, recommending grant of exemption to the said goods and indicating,-  (i) the description, quantity and value of the said goods; (ii) that the Sports Authority of India recommends grant of exemption; and (iii) that the said goods are essential for the training purposes of the sports persons.
9.	Air Rifles/Pistols-0.177 calibres	If, - (a) the said goods are imported into India by the National Rifle Association of India for the purpose of imparting training;  (b) the importer, at the time of clearance of the goods produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, from an officer not below the rank of a Director in the Sports Authority of India, recommending grant of exemption to the said goods and indicating, - (i) the name and address of the importer of the said goods; (ii) the description, quantity and value of the said goods; and (iii) that the said goods are required for the purpose of imparting training.
10	(i) The following Anti-doping and dope testing related equipment, namely :- (1) Gas Chromatograph (2) Gas Chromatograph-NPD (3) Gas Chromatograph-FID (4) GasChromatograph-C-Isotope Ratio Mass Spectrometer (5) Gas Chromatograph-high resolution Mass Spectrometer (6) Liquid chromatograph (7) Liquid Chromatograph- Mass Spectrometer (8) Elisa processor	(a) The said goods are imported into India by National Anti-Doping Agency or in the Ministry of Youth Affairs and Sports; and (b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from an officer not below the rank of a Director in the Ministry of Youth Affairs and Sports indicating-  (i) the name and address of the importer

S.No.	Description of goods	Conditions
1	2	3
	(9) Immuno Assay Analyser (10) Blood cell counter and other Hematology analysers (11) DNA/EPO analysing equipments Including cameras and other accessories (12) Computer and software other accessories for operating the dope testing related equipment (13) Auxiliary equipment for laboratory use like centrifuges; electronic balances; fume hoods; gas generators; gas supply systems including regulators, pipes and other lab wares (14) Laboratory safety equipment including access control systems; (ii) Chemicals used for sample processing for dope testing ; and (iii) Pure drug standards and its metabolites; spiked drug standards in urine/blood; Synthetic standards.	and the description, quantity and value of the said goods; and (ii) that the said goods are required in relation to anti-doping and dope testing.
11.	Omitted	

