

GENERAL EXEMPTION NO. 157**Exemption to Goods imported for display or use at fair, exhibition, or similar show or display etc.-
[Notfn. No. 8/16-Cus. dt. 5.2.2016 as amended by 43/17, 4/19]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 3/89-Customs, dated the 9th January, 1989, vide number G.S.R. 12 (E), dated the 9th January, 1989, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods described in Schedule I annexed hereto, when imported into India for display or use at an event specified in Schedule II annexed hereto, 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 leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, 1975 subject to re-export and the conditions that, -

(1) the importer shall submit a declaration to the effect that the goods imported are intended for display or use at an event specified in Schedule II in the format specified in Schedule III annexed hereto, to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of filing the Bill of Entry:

Provided that in case of imports of precious, semi-precious stones and jewellery the importer shall submit a certificate issued by the Gems and Jewellery Export Promotion Council to the effect that the event for which the goods are being imported has been approved or sponsored or being held by them.

(2) the importer shall execute a bond equal to the value of the goods along with a bank guarantee or cash deposit equal to 110% of the duty that would be payable on the goods but for the exemption contained herein:

Provided that where the import is by the Central Government, State Government, Union territory Administration, a Diplomatic Mission in India or any of the International organisations notified under section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), the importer shall not be required to furnish a bank guarantee or cash deposit.

Provided further that in the case of temporary importation of aircrafts, for the purposes of participation in Aero Show organised by the Central Government, the importer shall not be required to furnish a bank guarantee or cash deposit.

(3) the goods shall not be removed from the place of the event, without the permission of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be;

(4) the goods shall be capable of identification at the time of re-exportation;

(5) the importer shall follow the procedure for proper identification of the goods, that may be specified by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be; and

(6) the goods shall be re-exported within a period of six months from the date of order permitting

clearance of the goods issued under section 47 of the Customs Act, 1962 (52 of 1962):

Provided that where the import is by the Central Government, State Government, Union territory Administration, a Diplomatic Mission in India or any of the International organisations notified under section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), the Commissioner of Customs may, on an application made in this regard, extend this period for a period of six months, each time, but not exceeding two years from the date of order issued under section 47 of the Customs Act, 1962 (52 of 1962):

Provided further that the goods imported under this notification may on any date before the expiry of the period allowed for re-export, be entered for home consumption, in accordance with any law applicable to such goods and on payment of the duties of customs which would be payable in respect of such goods, but for the exemption contained in this notification, along with the applicable interest:

Provided also that the requirement of re-exportation shall not apply in the case of perishable goods, damaged or deteriorated goods subject to the conditions that,-

- (a) the goods are abandoned free of all expense to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be; or
- (b) the goods are destroyed under customs supervision, with the permission of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be.

Provided also that the requirement of re-export shall not apply to such quantity and value of the goods, as the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, is satisfied is reasonable, having regard to the nature of the event, the number of visitors to it and the extent of the exhibitor's participation therein, subject to the conditions that the goods either imported as such or produced from imported materials at that event were,-

- (a) supplied free of charge to the visiting public at the event as samples, for individual use or consumption; or
- (b) consumed or destroyed in the course of demonstration; or
- (c) used up in constructing, furnishing or decorating the temporary stands of exhibitors at an event.

2. Nothing contained in the fourth proviso to condition (6) of paragraph 1 shall apply to,-

- (i) gems and jewellery, all types;
- (ii) drugs and medicines; and
- (iii) clocks and watches.

3. This notification shall not apply to the following goods, namely:-

- (i) wines, spirits and other alcoholic beverages, and
- (ii) tobacco and goods made thereof.

Schedule - I **Goods**

- 1. Goods intended for display or use at an event specified in Schedule II.
- 2. Goods intended for use in connection with the display of goods, including,-

- (a) construction and decoration material, including electrical fittings, for the temporary stands of exhibitors;
- (b) publicity material such as printed matter, catalogues, advertising posters, calendars, photographs, including on electronic media as well as apparatus for use therewith.
- 3. Interpretation apparatus, sound recording apparatus and such similar equipment.
- 4. Films of an educational, scientific or cultural character.
- 5. Printed matter.
- 6. Films imported for exhibition at a film festival approved by the Central Government.
- 7. Aviation turbine fuel contained as remnant fuel in an aircraft when it arrives from outside India and which is consumed during an aero show.

Schedule - II Events

- 1. Trade, industrial, agricultural or crafts exhibition, fair, or similar show.
- 2. Exhibition, conference or congress.
- 3. Any event organised to promote any branch of learning, art, craft, sport or scientific, educational, cultural activity, promote friendship between peoples, religious knowledge or worship.
- 4. Film festival approved by the Central Government.
- 5. Representative meeting of an official or commemorative character.
- 6. Aero show organised by the Central Government.
- 7. Any demonstration before the Central Government, State Government or Union territory Administration, as the case may be.
- 8. Any event certified by an officer not below the rank of Joint Secretary to the Government of India in the Ministry administratively concerned to the effect that the event is approved and sponsored by the Government of India or State Government or Union territory Administration, as the case may be.

Explanation.- The events specified in this Schedule shall not include exhibitions organised for private purposes in shops or business premises for the sale of foreign goods.

Schedule - III Declaration

I/We (Name/Address of Importer) holding IEC No. _____ declare that the goods imported under Bill of Entry No. _____ dated _____ are intended for display or use at _____ (particulars of the event along with the serial no. as per Schedule II) to be held at _____ (details of venue) from _____ to _____.

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(Signature)

(Name)

(Designation)

Contact Telephone No.

Email

Date:

Place:

