

## GENERAL EXEMPTION 224

**Exemption to Works of Art Created Abroad by Indian Artists and Sculptors:  
[Notifn. No. 32/2017-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, 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	Works of art created abroad by Indian artists and sculptors, whether imported on the return of such artists or sculptors to India or imported by such artists or sculptors subsequent to their return to India	-
2	Books, being antiques of an age exceeding one hundred years	<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 Deputy Commissioner of Customs or the Assistant 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 style="padding-left: 40px;">(a) the importer runs a museum or an art gallery which allows unrestricted access to public;</p> <p style="text-align: center;">and</p> <p style="padding-left: 40px;">(b) the building housing such a museum or gallery is clearly meant for the operation of a museum or art gallery.</p> <p>iv. Such antiquities are registered with the Archaeological Survey of India within 90 days from the date of importation.</p>

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