

## GENERAL EXEMPTION 235

**Exemption to goods imported for the purpose of organising FIFA under 17 World Cup India, 2017  
Customs duty and IGST:****[Notifn. No. 75/17-Cus., dt. 13.9.2017]**

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 the goods of the description specified in column (2) of the Table below and falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India for the purpose of organising the Federation Internationale de Football Association (FIFA) under 17 World Cup India, 2017, 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 the said Customs Tariff Act, subject to the conditions specified in the corresponding entry in column (3) of the said Table.

**Table**

S.No.	Items	Condition
(1)	(2)	(3)
1.	<p>The following goods:</p> <p>(i) All sports goods, sports equipment and sports requisites; fitness equipments; team uniform/ clothing; spares, accessories and consumables of the same.</p> <p>(ii) Doping control equipment.</p> <p>(iii) First aid kits.</p> <p>(iv) Satellite phones/GPS, paging communication systems and other communication equipments; video/plasma screen, electronic score board for display; time control devices, stop watches; timing, scoring and result management systems, marquees, tents and other IT equipment such as projectors, printers, computers, smartphones, routers, etc.</p> <p>(v) Food stuff, energy drinks, isotonic, tonic water.</p> <p>(vi) Pharmaceuticals and medical consumables.</p> <p>(vii) Training, medical or other equipment for use in the event.</p> <p>(viii) Dining/kitchen items, office consumables, stationery and gift items, souvenirs, mementoes etc.</p>	<p>(a) Imported by any of the persons specified in the List below in relation to the FIFA under 17 World Cup India, 2017.</p> <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 as the case may be, from the Director (Sports), Department of Sports, the Ministry of Youth Affairs and Sports, Government of India, indicating -</p> <p>(i) the name and address of the importer and the description, quantity and</p> <p>(ii) that the said goods are required for the purpose specified in condition (a) above.</p> <p>(c) The importer, at the time of clearance of the goods, furnishes an undertaking that, -</p> <p>(i) all such goods, excluding gift items, souvenirs, mementoes shall be re-exported within three months from the date of conclusion of FIFA under 17 World Cup India, 2017.</p> <p>(ii) a utilisation certificate for the goods consumed shall be furnished from the Director (Sports), the Department of Sports, the Ministry of Youth Affairs and Sports, Government of India, within three months from the date of conclusion of FIFA under 17 World Cup India, 2017.</p>

- (ix) Uniforms/clothing material and other sports apparels as well as sewing machines.
- (x) Goods for display/ exhibition/ stalls/ reception etc.
- (xi) All others goods including but not limited to trophies, medals, prizes (such as golden boot/ glove), etc.
2. Broadcast equipments and supplies used in organising and during the event.
- a) Imported by FIFA Host Broadcasters in relation to the FIFA under 17 World Cup India, 2017.
- 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 the Director (Sports), the Department of Sports, the Ministry of Youth Affairs and Sports, Government of India, indicating -
- (i) the name and address of the importer and the description, quantity and value of the said goods; and
  - (ii) that the said goods are required for the purpose specified in condition (a) above.
- c) The importer, at the time of clearance of the goods, furnishes an undertaking that all such goods shall be re-exported within three months from the conclusion of FIFA under 17 World Cup India, 2017.
3. Furniture and fixtures/ fittings, power generation and distribution systems, air conditioning equipment.
- a) Imported by any of the persons specified in the List below in relation to the FIFA under 17 World Cup India, 2017.
- 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 the Director (Sports), the Department of Sports, the Ministry of Youth Affairs and Sports, Government of India, indicating -
- (i) the name and address of the importer and the description, quantity and value of the said goods; and
  - (ii) that the said goods are required for the purpose specified in condition (a) above.
- c) The importer, at the time of clearance of the goods, furnishes an undertaking that all such goods shall be re-exported within three months from the conclusion of FIFA under 17 World Cup India, 2017.

**List**

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S. No. Importer [entities and individuals]

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- 1 FIFA and FIFA Subsidiaries
- 2 FIFA Confederations
- 3 Participating FIFA Member Associations, including Hosting Association
- 4 FIFA Contractors (including FIFA Host Broadcasters)
- 5 FIFA staff and officials and members of the FIFA delegation, including match officials
- 6 FIFA Confederations and FIFA Member Associations staff and officials
- 7 FIFA Listed Individuals