

**GENERAL EXEMPTION 238**

**Exemption to goods Temporary Import of Professional Equipment and Sports Goods under A.T.A. Carnet:**

**[Notifn. No. 4/18-Cus., dt. 18.1.2018]**

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 as specified in Schedule given below, when imported into 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 leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, subject to the conditions that :-

- (i) the said goods are imported under a Carnet guaranteed by the Federation of Indian Chamber of Commerce and Industry in India (hereinafter referred to as FICCI), as per provisions of the Customs Convention on the A.T.A. carnet for Temporary Admission of Goods (A.T.A. Convention) done at Brussels on 8th June 1961;
- (ii) the said goods shall be owned by a natural person resident abroad or by a legal person established abroad;
- (iii) the importer of the said goods shall be a natural person resident abroad or a legal person established abroad;
- (iv) the said goods shall be capable of identification on re-exportation;
- (v) the said goods in all respects conform to the description, quantity, quality, value and other specifications given in the Carnet duly certified by the Customs authorities in the territory of exportation;
- (vi) the said goods shall be exported within a period of two months from the date of importation:

Provided that if the same goods are re-imported within the said period of two months, the period of two months shall be computed from the date of its first importation under the said Carnet:

Provided further that where the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, is satisfied that it is necessary in the public interest so to do, the said period of two months may be extended for a further period not exceeding two months;

- (vii) in the event of failure to export the goods within the period specified above FICCI and the importer shall, jointly and severally, be liable to pay the duties of customs leviable on the goods as on the date of import, along with applicable interest:

Provided that the liability of the FICCI shall not exceed the amount of the duties of customs by more than ten per cent.

2. Nothing contained in this notification shall apply to goods imported through the medium of post.
3. This notification shall come into force on the date of its publication in the Official Gazette.

**Schedule**

**A. Equipment for the press, such as:**

- (i) personal computers;
- (ii) cameras of all kinds (film and electronic cameras);
- (iii) sound or image transmitting, recording or reproducing apparatus;
- (iv) sound or image recording media, blank or recorded;
- (v) testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc.);
- (vi) lighting equipment (spotlights, converters, tripods); and

(vii) operational accessories (exposure meters, lenses, tripods, accumulators, battery belts, battery chargers, monitors).

**B. Sound broadcasting equipment, such as:**

- (i) telecommunication equipment such as broadcast transmitter-receivers or transmitters;
- (ii) terminals connectable to network or cable, satellite links;
- (iii) audio frequency production equipment (sound pick-up, recording or reproducing apparatus);
- (iv) testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc.);
- (v) operational accessories (clocks, stop-watches, compasses, microphones, mixing consoles, sound tapes, generating sets, transformers, batteries and accumulators, battery chargers, heating, air-conditioning and ventilating apparatus, etc.); and
- (vi) sound recording media, blank or recorded.

**C. Television broadcasting equipment, such as:**

- (i) television cameras;
- (ii) telecinema;
- (iii) testing and measuring instruments and apparatus;
- (iv) transmission and retransmission apparatus;
- (v) communication apparatus;
- (vi) sound or image recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers);
- (vii) lighting equipment (spotlights, converters, tripods);
- (viii) editing equipment;
- (ix) operational accessories (clocks, stop-watches, compasses, lenses, exposure meters, tripods, battery chargers, cassettes, generating sets, transformers, batteries and accumulators, heating, air-conditioning and ventilating apparatus, etc.);
- (x) sound or image recording media, blank or recorded (credit titles, station call signs, music inserts, etc.);
- (xi) film rushes; and
- (xii) musical instruments, costumes, scenery and other stage properties, pedestals, make-up material, hairdryers.

**D. Sports Goods, such as:**

- (i) track and field equipment, such as, hurdles, javelins, discuses, poles, shots, hammers;
- (ii) ball game equipment, such as, balls, rackets, mallets, clubs, sticks, bats, wickets and the like;
- (iii) winter sports equipment, such as, skis and sticks, skates, bobsleighs;
- (iv) sports wear, shoes, gloves, headgear, etc.;
- (v) water sports equipment, such as, canoes and kayaks, sail and row boats, sails, oars and paddles, surf boards and sails;
- (vi) motor vehicles and craft, such as, cars, motor bicycles, motor boats;
- (vii) equipment for miscellaneous events, such as, sports arms and ammunition, non-motorized bicycles, archer's bows and arrows, fencing equipment, gymnastics equipment, compasses, wrestling mats and tatamis, weight-lifting equipment, riding equipment, sulkies, hang-gliders, delta wing, windsurfers, climbing equipment; and
- (viii) auxiliary equipment, such as, measuring and score display equipment, blood and urine test apparatus.

**E. Equipment for testing or measuring or calibration, such as:**

- (i) instruments and apparatus;
- (ii) tools; and
- (iii) any accessories or parts, incidental to the use of such apparatus.