



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise and Customs)

**Notification No.90/2020-Customs (N.T.)**

**New Delhi, the 17<sup>th</sup> of September, 2020**

G.S.R...(E).-In exercise of the powers conferred by section 157 read with section 46 of the Customs Act, 1962(52 of 1962), the Board, hereby makes the following regulations further to amend the Bill of Entry(Forms) Regulations, 1976, namely:-

- (1) These regulations may be called the Bill of Entry (Forms) (Amendment) Regulations, 2020.  
(2)They shall come into force with effect from the 21<sup>st</sup> September, 2020.
- In the Bill of Entry (Forms) Regulations,1976, for Form I, Form II and Form III, the following Forms shall be substituted, namely:-

“FORM-I  
(See regulation 3)

<b>Bill of Entry For Home Consumption</b>			Licence No.			
Port Code	S = Sea A= Air L = Land	Prior Entry Stamp	Import Dept. S. No. and Date	Customs Broker Code	Importer Code(IEC/ GSTIN/PAN etc as applicable)	Importer's Name and Address
Vessel's Name	Rotation No. Date	Line Number	Port of Shipment	Country of Origin and Code	Country of Consignment (if different) and Code	Bill of Lading Date
PACKAGE	QUANTITY	GOODS	CUSTOMS DUTY	ADDITIONAL DUTY	IGST	

No. and Description.	Marks and Numbers.	Serial No.	Commercial Unit Code	Weight/Volume/Number etc.	Description ----- R.I.T.C. No (Give details of each class separately)	Customs Tariff heading ----- -- Preferential Exemption Notification No. and year*# ..... Exemption Notification No. and year*	Nature of duty code	Assessable Value under Section 14 Customs Act, 1962 (Rs.)	RATE Basic ----- Auxiliary (Rs.)	AMOUNT Basic ----- Auxiliary (Rs.)	C.E.T. Heading ----- Exemption Notification No. and year	Value under Section 3 Customs Tariff Act, 1975 (Rs.)	Rate	SA D	Total Additional Duty	GST Code	IGST Rate	Exemption Notification for claiming exemption from IGST	IGST amount (Rs.)	GST Compensation Cess Rate	Exemption Notification for claiming exemption from GST Compensation Cess	GST Compensation Cess Amount	TOTAL DUTY
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)

Gross Weight TOTAL NUMBER OF PACKAGES (IN WORDS)..... TOTAL AMOUNT OF DUTY (IN WORDS)

..... Import Clerk RUPEES..... TOTAL.....

(By pin-point typewriter)

S. No.	Invoice Value (Foreign Currency) (FOB/C&F/C&I/CIF)	Freight	Insurance	Currency Code	Exchange Rate	Loading/Local Agency Commission	Miscellaneous Charges	Total Value (In Rupees)	Landing Charges	Assessable Value (in Rupees)	(Declaration to be signed by the Custom Broker)
											1. I/We declare that the contents of this Bill of Entry for goods imported against Bill of Lading No..... dated .... Are in accordance with the Invoice No..... dated ..... and other documents presented herewith. 2. I/We declare that I/We have not received any other document or information showing a different price, value, quantity or description of the said

1					goods and that if at any time hereafter I/we receive any documents from the importer showing a different state of facts, I/we will immediately make the same known to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.
2					
3					
4					
5				Total	
I.T. C Licence or C.C.P. No. and date/Part and S. No./O.G.L. No. Exemption No. and value debited to Licence/C.C.P. (In case of Letter of Authority, Name of Person to whom issued,, No. and Date)		Debit P. D. A/c. No.	Stamp of collection	Free No. and Date	N. B.-Where a declaration in this form is made by the Custom Broker a declaration in the prescribed form shall be furnished by the importers of the goods covered by this Bill of Entry.
Licence(s) Registered		Licence(s) Audited	.....20.....		Signature of the Custom Broker

**DECLARATION**  
(To be signed by an importer)

With Custom* Broker	1.	I/We declare that the contents of invoice(s) No.(s)..... Dated..... of M/s ..... And of other documents relating to the goods covered by the said invoice(s) and presented herewith are true and correct in every aspect.
OR		
Without Custom* Broker		I/We declare that the contents of this Bill of Entry for goods imported against Bill of Lading No..... dated .... Are in accordance with the invoice No. .... dated ..... and other documents presented herewith. i/We also declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.
	2.	I/We declare that I/we have not received and do not know of any other documents or information showing a different price, value (including local

payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I/we discover any information showing a different state of facts, I/we will immediately make the same known to the Principal Commissioner of Customs or Commissioner of Customs as the case may be.

3. I/We declare that goods covered by the bill of entry have been imported on outright purchase/consignment account.

4(a)\*. I/We declare that there are no conditions or restrictions imposed by the seller of any third party on the disposition or use of the imported goods [Please see proviso to Rule 3(2)) of the Customs Valuation Rules, 2007]

OR

4(b)\* I/We declare that there are conditions or restrictions imposed by the seller of any third party on the disposition or use of the imported goods as per details below [Please see proviso to Rule 3(2)) of the Customs Valuation Rules, 2007]:

\_\_\_\_\_

\_\_\_\_\_

5(a)\* I/We declare that the price paid or payable by us is NOT subject to settlement with the seller at the end of a defined period by means of debit note / credit note (post – import price adjustment)

OR

5(b) \* I/We declare the that price paid or payable by the importer will be settled with the seller at the end of a defined period by means of debit note / credit note (post – import price adjustment).

[The declaration at serial no. 4a and 4b shall not be required in cases where duty is levied at specific rates or on Tariff Value]

6(a)\*. I/We declare that there are no other payments actually paid or payable for the imported goods by way of cost and services other than those declared in the invoice^

OR

6(b)\* I/We declare that there are the following payments actually paid or payable for the imported goods by way of cost and services other than those declared in the invoice^

[^ please refer to Rule 10 (1) (a) & (b) of the Customs Valuation Rules, 2007]

Sl.	Particulars	Amount or expressed as % of the unit price
i	Brokerage and Commissions, except buying commission [Rule 10 (1) (a) (i) of Customs Valuation Rules, 2007]:	
ii	Cost of containers. [Rule 10 (1) (a) (ii)]:	
iii	Packing cost: [Rule 10 (1) (a) (iii)]:	
iv	Cost of goods and services supplied by the buyer [Rule 10 (1) (b)]:	

7(a)\* I/We declare that there are NO payments actually paid or payable for the imported goods by way of Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007]

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OR

7(b)\* I/We declare that there are payments actually paid or payable for the imported goods by way of Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007)]. We further declare:

(i) that our imports have NOT been examined by any Special Valuation Branch so far

or

(ii) that our imports are under examination by the SVB at \_\_\_\_\_ Customs House

(iii) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement or pattern of invoicing has NOT CHANGED since previously examined by the Special Valuation Branch of the Customs House at \_\_\_\_\_.

or

(iv) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement with the seller / pattern of invoicing has changed with effect from \_\_\_\_\_

8(a)\* I/We am/are NOT related to the seller of the goods covered under invoice no. \_\_\_\_\_ dated \_\_\_\_\_, in terms of Rule 2(2) of the Customs Valuation Rules, 2007

OR

8(b)\* I/We am/are related to the seller of the goods covered under invoice no. \_\_\_\_\_ dated \_\_\_\_\_, and our nature of relationship is \_\_\_\_\_ in terms of Rule 2(2) of the Customs Valuation Rules, 2007. We further declare as follows:

(i) that our imports have not been examined by any Special Valuation Branch so far

or

(ii) that our imports are under examination by the SVB at \_\_\_\_\_ Customs House

(iii) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement or pattern of invoicing has not changed since previously examined by the Special Valuation Branch of the Customs House at \_\_\_\_\_.

or

(iv) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement with the seller / pattern of invoicing has changed with effect from \_\_\_\_\_

9(a)# I/We declare the following details related to Preferential rate of duty under a trade agreement for the goods at Sl. No. ....in above table.  
 [Please refer to Rule 3(1) of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020]

Sr.No.	Particulars	Details
(i)	Treaty/Free Trade Agreement	
(ii)	Certificate of Origin reference number along with date of issuance (Produce certificate of origin covering each item on which preferential rate of duty is claimed)	
(iii)	Originating criteria [either (a) Wholly Obtained or (b) not Wholly Obtained]	
	If not Wholly Obtained state whether General Rule is applicable or Products Specific Rule (PSR)	
	<b>Specify the</b> Products Specific Rule (PSR), if applicable	
(iv)	Indicate if accumulation/cumulation is applied (Yes/No)	
(v)	Indicate if the certificate of origin is issued by a third country (Back to Back) - Yes/No	
	If Yes, then country of Issuing Authority (Which will be different from Country of Origin)	
(vi)	Transport of Goods: (Directly from country of origin/through another country)	

9(b)# Declaration (To be signed by an Importer)

“I, the undersigned, declare that the goods described in Sr. No. \_\_\_\_\_ of the bill of entry qualify as originating goods for preferential rate of duty under the (name of the Rules) notified vide notification No. \_\_\_\_\_ dated \_\_\_\_\_.”

Signature of Importer .....

Name of the Importer.....

Designation.....

Stamp.....

**\*Strike out whichever is inapplicable  
 # If Preferential Duty on Origin is availed**

(FOR CUSTOM HOUSE USE)

Documents presented with bill of entry

Date of receipt in:

Check here additional documents required

1. Invoice.....

Appraising group Central Exchange Unit

2.	Packing List.....	Trade return I.A.D.
3.	Bank Draft.....	C.R.A.D M.C.D. Key Register
4.	Insurance Memo/Policy.....	M.C.D Manifest Posting
5.	Bill of Lading.....	(On duplicate Copy only)
6.	Import Licence/Custom Clearance Permit.....	Passed out of Customs Charge
7.	Certificate of Origin.....	
8.	.....	Proper Officer
9.	.....	
10.	.....	(Actual designation to be indicated)

**FORM-II**  
(See regulation 3)

**Bill of Entry For Warehousing**

Licence No.

Port Code	S = Sea A= Air L = Land	Bond S. No. & Date	Import Dept. S. No. and Date	Customs Broker Code	Importer Code(IEC/ GSTIN/PAN etc	[Importer's Name and Address whether Govt. or																			
as applicable )		Private]																							
Vessel's Name		Rotation No. Date		Line Number		Port of Shipment		Country of Origin and Code		Country of Consignment (if different) and Code		Bill of Lading and Date													
PACKAGES				QUANTITY GOODS		CUSTOMS DUTY				ADDITIONAL DUTY				IGST											
No. and Description	Marks and Numbers	Serial No.	Commercial Unit	Weight/Volume/Number etc.	Goods Description	Customs Tariff heading	Nature of duty code	Assessable Value under Section	RATE Basic	AMOUNT Basic	C.E.T. Heading	MRP per unit, if any	Amount of abatement, if	Value for the purpose of Section 3 Customs Tariff Act, 1975	Rate	SAD	Total Additional	GST Code	IGST Rate	Exemption Notification	IGST amount	GST Compensation	Exemption Notification	GST Compensation	Total Duty





2				No..... dated .... and other documents presented herewith.
3				
4				
5				
			Total	
T. C Licence or C.C.P. No. and date/Part and S. No./O.G.L. No. Exemption No. and value debited to Licence/C.C.P. (In case of Letter of Authority, Name of Person to whom issued,, No. and Date	To be warehoused within..... days from the beginning of the operation of actual removal form docks	Bond registered under No. .... of ... (Date)	Supdt. Bond----- Bond Clerk	3. I/We have not received any other document or information showing a different price, value, quantity or description of the said goods and that if at any time hereafter I/we receive any documents from the importer showing a different state of facts, I/we will immediately make the same known to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.
				N. B.-Where a declaration in this form is made by the Custom Broker a declaration in the prescribed form shall be furnished by the importers of the goods covered by this Bill of Entry.

Licence(s) Registered	Licence(s) Audited	Date of Deposit of Goods in the warehouse	
Assistant Commissioner of Customs, Bond Department		Preventive Officer	.....20..... Signature of the Custom Broker

**DECLARATION**  
(To be signed by an Importer)

With Custom* Broker	1.	I/We declare that the contents of invoice(s) No.(s)..... Dated..... of M/s ..... And of other documents relating to the goods covered by the said invoice(s) and presented herewith are true and correct in every aspect. OR
Without Custom* Broker		I/We declare that the contents of this Bill of Entry for goods imported against Bill of Lading No..... dated .... Are in accordance with the invoice No. .... dated ..... and other documents presented herewith. i/We also declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.
	2.	I/We declare that I/we have not received and do not know of any other documents or information showing a different price, value (including local payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I/we discover any information showing a different state of facts, I/we will immediately make the same known to the Principal Commissioner of Customs or Commissioner of Customs as the case may be.
	3.	I/We declare that goods covered by the bill of entry have been imported on outright purchase/consignment account.

4(a)\*. I/We declare that there are no conditions or restrictions imposed by the seller of any third party on the disposition or use of the imported goods [Please see proviso to Rule 3(2)) of the Customs Valuation Rules, 2007]  
OR

4(b)\* I/We declare that there are conditions or restrictions imposed by the seller of any third party on the disposition or use of the imported goods as per details below [Please see proviso to Rule 3(2)) of the Customs Valuation Rules, 2007]:

\_\_\_\_\_

\_\_\_\_\_

5(a)\* I/We declare that the price paid or payable by us is NOT subject to settlement with the seller at the end of a defined period by means of debit note / credit note (post – import price adjustment)  
OR

5(b) \* I/We declare the that price paid or payable by the importer will be settled with the seller at the end of a defined period by means of debit note / credit note (post – import price adjustment).

[The declaration at serial no. 4a and 4b shall not be required in cases where duty is levied at specific rates or on Tariff Value]

6(a)\*. I/We declare that there are no other payments actually paid or payable for the imported goods by way of cost and services other than those declared in the invoice^  
OR

6(b)\* I/We declare that there are the following payments actually paid or payable for the imported goods by way of cost and services other than those declared in the invoice^

[^ please refer to Rule 10 (1) (a) & (b) of the Customs Valuation Rules, 2007]

Sl.	Particulars	Amount or expressed as % of the unit price
i	Brokerage and Commissions, except buying commission [Rule 10 (1) (a) (i) of Customs Valuation Rules, 2007]:	
ii	Cost of containers. [Rule 10 (1) (a) (ii)]:	
iii	Packing cost: [Rule 10 (1) (a) (iii)]:	
iv	Cost of goods and services supplied by the buyer [Rule 10 (1) (b)]:	

7(a)\* I/We declare that there are NO payments actually paid or payable for the imported goods by way of Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007]  
OR

7(b)\* I/We declare that there are payments actually paid or payable for the imported goods by way of Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007]. We further declare:

(i) that our imports have NOT been examined by any Special Valuation Branch so far  
or  
(ii) that our imports are under examination by the SVB at \_\_\_\_\_ Customs House

(iii) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement or pattern of invoicing has NOT CHANGED since previously examined by the Special Valuation Branch of the Customs House at \_\_\_\_\_.

or

(iv) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement with the seller / pattern of invoicing has changed with effect from \_\_\_\_\_

8(a)\* I/We am/are NOT related to the seller of the goods covered under invoice no. \_\_\_\_\_ dated \_\_\_\_\_, in terms of Rule 2(2) of the Customs Valuation Rules, 2007

OR

8(b)\* I/We am/are related to the seller of the goods covered under invoice no. \_\_\_\_\_ dated \_\_\_\_\_, and our nature of relationship is \_\_\_\_\_ in terms of Rule 2(2) of the Customs Valuation Rules, 2007. We further declare as follows:

(i) that our imports have not been examined by any Special Valuation Branch so far  
or  
(ii) that our imports are under examination by the SVB at \_\_\_\_\_ Customs House

(iii) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement or pattern of invoicing has not changed since previously examined by the Special Valuation Branch of the Customs House at \_\_\_\_\_.

or

(iv) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement with the seller / pattern of invoicing has changed with effect from \_\_\_\_\_

9(a)# I/We declare the following details related to Preferential rate of duty under a trade agreement for the goods at Sl. No. ....in above table.  
[Please refer to Rule 3(1) of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020]

Sr.No.	Particulars	Details
(i)	Treaty/Free Trade Agreement	
(ii)	Certificate of Origin reference number along with date of issuance (Produce certificate of origin covering each item on which preferential rate of duty is claimed)	
(iii)	Originating criteria [either (a) Wholly Obtained or (b) not Wholly Obtained]	

	If not Wholly Obtained state whether General Rule is applicable or Products Specific Rule (PSR)	
	Specify the Products Specific Rule (PSR), if applicable	
(iv)	Indicate if accumulation/cumulation is applied (Yes/No)	
(v)	Indicate if the certificate of origin is issued by a third country (Back to Back) - Yes/No	
	If Yes, then country of Issuing Authority (Which will be different from Country of Origin)	
(vi)	Transport of Goods: (Directly from country of origin/through another country)	

9(b)# Declaration (To be signed by an Importer)  
 "I, the undersigned, declare that the goods described in Sr. No. \_\_\_\_\_ of the bill of entry qualify as originating goods for preferential rate of duty under the (name of the Rules) notified vide notification No. \_\_\_\_\_ dated \_\_\_\_\_."

Signature of Importer .....  
 Name of the Importer.....  
 Designation.....  
 Stamp.....

**\*Strike out whichever is inapplicable  
 # If Preferential Duty on Origin is availed**

(FOR CUSTOM HOUSE USE)

Documents presented with bill of entry		Date of receipt in:
Check here additional documents required		
1.	Invoice..... .....	Appraising group Central Exchange Unit
2.	Packing List..... .....	Trade return I.A.D.
3.	Bank Draft..... .....	C.R.A.D M.C.D. Key Register
4.	Insurance Memo/Policy..... .....	M.C.D Manifest Posting

5. Bill of Lading.....

(On duplicate Copy only)

6.	Import Licence/Custom Clearance	Permitted removal to Bonded Warehouse under Customs control	Seal Details (OTL Details)
7.	Certificate of Origin.....		
8.	.....	Proper Officer	
9.	.....		
10.	.....	(Actual designation to be indicated)	

FORM-III  
(See regulation 3)

Bill of Entry For Ex-Bond Clearance

Licence No.

Port Code	S = Sea A = Air L = Land	Bond S. No. & Date	Import Dept. S. No. and Date	Customs Broker Code	Importer Code (IEC/ GSTIN/PAN etc as applicable)	Importer's Name and Address																	
Vessel's Name	Rotation No. Date	Line Number	Port of Shipment	Country of Origin and Code	Country of Consignment (if different) and Code	Bill of Lading Date																	
PACKAGES			QUANTITY			GOODS			CUSTOMS DUTY				ADDITIONAL DUTY				IGST						
No. and Description	Marks and Numbers	Serial No.	Commercial Unit Code	Weight/Volume/Number etc.	Description R.I.T.C. No (Give details of each class separately)	Customs Tariff heading	Nature of duty code	Assessable Value under Section 14 Customs Act, 1962 Rs.	RATE Basic ----- Auxiliary Rs.	AMO UNIT Basic ---- Auxiliary Rs.	C.E.T .Heading ---- Exemption Notification No. and year	Value under Section 3 Customs Tariff Act, 1975 Rs.	Rate	SAD	Total Additional Duty	GST Code	IGST Rate	Exemption Notification for claiming Exemption	IGST Amount	GST Compensation Rate	Exemption Notification for claiming Exemption from GST Compensation	GST Compensation Amount	TOTAL DUTY Rs.



Total				
Date of deposit in warehouse	Entered in Warehouse registre.... Vide Page No..... Item No.....	Debit P. D. A/c. No.	Stamp of collection	Declaration to be signed by the importer/Custom Broker 1. I/We declare that the particulars given in this Bill of Entry are true.
Warehouse Officer				
<b>Date of Presentation to Warehouse Officer</b>		Date of Removal of goods from the Warehouse.		2. I/We apply for permission to clear the goods from the Customs Bonded Warehouse subject t the provisions of the Customs Act, 1962.

**DECLARATION**  
(To be signed by an importer)

With Custom* Broker	1.	I/We declare that the contents of invoice(s) No.(s)..... Dated..... of M/s ..... And of other documents relating to the goods covered by the said invoice(s) and presented herewith are true and correct in every aspect. OR
Without Custom* Broker	2.	I/We declare that the contents of this Bill of Entry for goods imported against Bill of Lading No..... dated .... Are in accordance with the invoice No. .... dated ..... and other documents presented herewith. i/We also declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.
	3.	I/We declare that I/we have not received and do not know of any other documents or information showing a different price, value (including local payments, whether as commission or otherwise), quantity or description of the said goods and that if at any time hereafter I/we discover any information showing a different state of facts, I/we will immediately make the same known to the Principal Commissioner of Customs or Commissioner of Customs as the case may be.
	4(a)*.	I/We declare that goods covered by the bill of entry have been imported on outright purchase/consignment account.
		I/We declare that there are no conditions or restrictions imposed by the seller of any third party on the disposition or use of the imported goods



[Please see proviso to Rule 3(2)) of the Customs Valuation Rules, 2007]

OR

4(b)\* I/We declare that there are conditions or restrictions imposed by the seller of any third party on the disposition or use of the imported goods as per details below [Please see proviso to Rule 3(2)) of the Customs Valuation Rules, 2007]:

\_\_\_\_\_

\_\_\_\_\_

5(a)\* I/We declare that the price paid or payable by us is NOT subject to settlement with the seller at the end of a defined period by means of debit note / credit note (post – import price adjustment)

OR

5(b) \* I/We declare the that price paid or payable by the importer will be settled with the seller at the end of a defined period by means of debit note / credit note (post – import price adjustment).

[The declaration at serial no. 4a and 4b shall not be required in cases where duty is levied at specific rates or on Tariff Value]

6(a)\*. I/We declare that there are no other payments actually paid or payable for the imported goods by way of cost and services other than those declared in the invoice^

OR

6(b)\* I/We declare that there are the following payments actually paid or payable for the imported goods by way of cost and services other than those declared in the invoice^

[^ please refer to Rule 10 (1) (a) & (b) of the Customs Valuation Rules, 2007]

Sl.	Particulars	Amount or expressed as % of the unit price
i	Brokerage and Commissions, except buying commission [Rule 10 (1) (a) (i) of Customs Valuation Rules, 2007]:	
ii	Cost of containers. [Rule 10 (1) (a) (ii)]:	
iii	Packing cost: [Rule 10 (1) (a) (iii)]:	
iv	Cost of goods and services supplied by the buyer [Rule 10 (1) (b)]:	

7(a)\* I/We declare that there are NO payments actually paid or payable for the imported goods by way of Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007]

OR

7(b)\* I/We declare that there are payments actually paid or payable for the imported goods by way of Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007)]. We further declare:

(i) that our imports have NOT been examined by any Special Valuation Branch so far  
or  
(ii) that our imports are under examination by the SVB at \_\_\_\_\_ Customs House

(iii) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement or pattern of invoicing has NOT CHANGED since previously examined by the Special Valuation Branch of the Customs House at \_\_\_\_\_.

or

(iv) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement with the seller / pattern of invoicing has changed with effect from \_\_\_\_\_

8(a)\* I/We am/are NOT related to the seller of the goods covered under invoice no. \_\_\_\_\_ dated \_\_\_\_\_, in terms of Rule 2(2) of the Customs Valuation Rules, 2007

OR

8(b)\* I/We am/are related to the seller of the goods covered under invoice no. \_\_\_\_\_ dated \_\_\_\_\_, and our nature of relationship is \_\_\_\_\_ in terms of Rule 2(2) of the Customs Valuation Rules, 2007. We further declare as follows:

(i) that our imports have not been examined by any Special Valuation Branch so far  
or  
(ii) that our imports are under examination by the SVB at \_\_\_\_\_ Customs House

(iii) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement or pattern of invoicing has not changed since previously examined by the Special Valuation Branch of the Customs House at \_\_\_\_\_.

or

(iv) that our imports have been examined by Special Valuation Branch of \_\_\_\_\_ Customs House. (Our SVB File No. \_\_\_\_\_ refers). We further declare that the terms & conditions of the agreement with the seller / pattern of invoicing has changed with effect from \_\_\_\_\_

9(a)# I/We declare the following details related to Preferential rate of duty under a trade agreement for the goods at Sl. No. ....in above table.  
[Please refer to Rule 3(1) of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020]

Sr.No.	Particulars	Details
(i)	Treaty/Free Trade Agreement	
(ii)	Certificate of Origin reference number along with date of issuance (Produce certificate of origin covering each item on which preferential rate of duty is claimed)	

(iii)	Originating criteria [either (a) Wholly Obtained or (b) not Wholly Obtained]	
	If not Wholly Obtained state whether General Rule is applicable or Products Specific Rule (PSR)	
	<b>Specify the</b> Products Specific Rule (PSR), if applicable	
(iv)	Indicate if accumulation/cumulation is applied (Yes/No)	
(v)	Indicate if the certificate of origin is issued by a third country (Back to Back) - Yes/No	
	If Yes, then country of Issuing Authority (Which will be different from Country of Origin)	
(vi)	Transport of Goods: (Directly from country of origin/through another country)	

9(b)# Declaration (To be signed by an Importer)

“I, the undersigned, declare that the goods described in Sr. No. \_\_\_\_\_ of the bill of entry qualify as originating goods for preferential rate of duty under the (name of the Rules) notified vide notification No. \_\_\_\_\_ dated \_\_\_\_\_.”

Signature of Importer .....

Name of the Importer.....

Designation.....

Stamp.....

**\*Strike out whichever is inapplicable  
# If Preferential Duty on Origin is availed**

(FOR CUSTOM HOUSE USE)

Documents presented with bill of entry		Date of receipt in:
Check here additional documents required		
1. Invoice.....	Bond Department	
2. Packing List.....	Appraising group	
3. Insurance Memo/Policy.....	Warehouse Officer Central Exchange Unit	
4. Certificate of Origin	Revenue Posting	
5. ....	Station	
	Date.....20..	
	Signature of Importer	
	Custom Broker	

6.	.....	C.R.A.D	(On duplicate Copy only)
7.	.....	M.C.D. Key Register	Passed out of Customs Charge
	.....	M.C.D. Manifest Posting	
	.....		Proper Officer
	.....		(Actual designation to be indicated)

[F.No.450/108/2017-Cus IV]



(Ananth Rathakrishnan)  
Deputy Secretary (Customs)

Note :- The principal regulations were published vide notification number 396-Customs (N.T.) dated the 1<sup>st</sup> August, 1976, superseded by notification number 03/88-Customs (N.T.) dated 14<sup>th</sup> January,1988 published in the Gazette of India vide G.S.R. 30 (E) dated the 14<sup>th</sup> January,1988 and then restored by notification number 77/89 dated 27<sup>th</sup> December, 1988 published in the Gazette of India vide number G.S.R. 1067(E) dated 27<sup>th</sup> December, 1989 and were last amended vide notification number 65/2017 – Customs(N.T.) , dated the 30<sup>th</sup> June, 2017 published in the Gazette of India vide number G.S.R. 810(E) dated the 30<sup>th</sup> June, 2017.

