

**T. SAMPLES FOR EXECUTING OR SECURING EXPORT ORDERS:****GENERAL EXEMPTION NO. 67**

**Exemption to Commercial samples and advertising materials and price lists imported in accordance with the International Convention drawn up at Geneva on 7.11.1952 and for export order.**

**[Notfn. No. 154/94-Cus. dt. 13.7.1994 as amended by Notfn. Nos. 100/95, 101/95, 75/97, 86/99 28/03, 50/05, 21/06, 74/07, 62/08, 109/09, 16/10]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods (hereinafter referred to as the said goods) of the description specified in column (2) of the Table hereto annexed 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 Schedule and from the **whole of the additional duty** leviable thereon under section 3 of the second mentioned Act subject to the conditions, if any, laid down in the corresponding entry in column (3) thereof.

**TABLE**

S.No.	Description of goods	Conditions
1	2	3
1.	Samples	The samples are exempt from import duties under and in accordance with the International Convention to facilitate the importation of Commercial Samples and Advertising material drawn up at Geneva and dated the 7th day of November, 1952.
2.	Price Lists	The price lists are supplied free of charge and are exempt from import duties under and in accordance with the Convention mentioned against S.No. 1 above.
3.	Commercial samples	(i) The said goods have been imported as personal baggage by bona fide commercial travellers or businessmen or imported by post or by air; (ii) The importer produces his Import Export Code Number at the time of importation; (iii) The said goods are clearly marked as samples; (iv) The import of the said goods does not exceed Rs.3,00,000 (three Lakh) in value or 50 units in number, within a period of twelve months; and Provided that where the samples relating to gem and jewellery industry are imported by exporters of gem and jewellery, the import of said sample shall not exceed value of Rs. 3,00,000 (Three lakhs) or 0.25% of average value of three immediately preceding years exports whichever is lower, and such samples shall not exceed 15 units in number, within a period of twelve months subject

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4.	Prototypes of engineering goods imported as samples for executing or for use in connection with securing export orders	<p>to the condition that the importer produces a certificate from the Gem and Jewellery Export Promotion Council certifying the value of export made during three immediately preceding years and also the value and quantity of goods already imported under this notification during the last twelve months.</p> <p>(v) The importer at the time of importation-</p> <p>(A) declares that -</p> <p>(a) the samples have been imported into India solely for the purpose of being shown in India for the guidance of exporters for securing or executing an export order;</p> <p>(b) the total import value of sample does not exceed Rs 3,00,000 (Three lakhs) or 0.25% of average value of three immediately preceding years exports whichever is lower, in the case the sample is related to gem and jewellery industry imported by exporter of gem and jewellery, as the case may be and Rs 1,00,000 (One Lakh) in case of any other import of commercial samples and such sample shall not exceed 50 units in number, within a period of last twelve months; and.</p> <p>(B) Produces an undertaking to the Assistant Commissioner of Customs or Dy. Commissioner of Customs to pay the duty leviable on the said goods but for the exemption contained herein, if the declaration under clause (A) if found to be false.</p> <p>(i) The importer produces a certificate from the Export Promotion Council concerned with the particular export or the Trade Development Authority to the effect that the samples are required for executing or for use in connection with securing export orders;</p> <p>(ii) where the value of a sample does not exceed Rupees ten thousand the same shall be rendered useless as merchandise by any suitable process and where this is not possible they are re-exported within a period of nine months of import or such extended period as may be allowed by the Asstt. Commissioner of Customs or Dy. Commissioner of Customs;</p>

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1	2	3
		(iii) where the value of a sample exceeds Rupees ten thousand the same shall be re-exported within a period of nine months of import or such extended period as may be allowed by the Assistant Collector of Customs or Dy. Commissioner of Customs and the importer shall execute a bond in such form and for such sum and with such surety as may be prescribed by the Assistant Commissioner of Customs, or Dy. Commissioner of Customs for the purpose of enforcing conditions (ii) and (iii), as the case may be.
5.	Bona fide commercial samples and prototypes	(i) the said goods have been imported by post or in an aircraft or by or by courier service; (ii) the value of the said samples or prototypes does not exceed rupees ten thousand, and (iii) the said goods have been supplied free of charge.

**Explanation:-** For the purposes of condition (ii), postal charges or the air-frieght shall not be taken into account for determining the value limit of rupees ten thousand.

