

GENERAL EXEMPTION NO. 132

Exemption to Foodstuffs and provisions by foreign nationals.

[Notfn. No. 207/89-Cus. dt. 17.7.89 as amended by Notfn. No. 45/92 and 70/05, 43/17].

The Central Government exempts foodstuffs and provisions (**excluding fruit products, alcohol and tobacco**), when imported into India by a **person residing in India, not being a citizen of 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 under sub-section (7) of section 3 of the said Customs Tariff Act :

Provided that-

- (i) the aggregate c.i.f. value of such foodstuffs and provisions so imported by any such person in a year shall not exceed **Rs. 1,00,000**; and
- (ii) the importer secures the **foreign currency** required for importing such foodstuffs and provisions from the **funds available to him in the foreign country**.

