Courier Imports and Exports (Clearance) Regulations, 1998

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amended by:
Notification No.75/2010 - Customs (N.T.) dated 12-08-2010
Notification No. 9/2007 - Customs (N.T.) dated 07-02-2007
Notification No.68/2006 - Customs (N.T.), dated 23/06/2006)
Notification No.76/2004 - Customs (N.T.), dated 15/06/2004
Notification No.68/2004 - Customs (N.T.), dated 17/05/2004
Notification No.95/2003 - Customs (N.T.), dated 06/11/2003
Notification No.38/2003 - Customs (N.T.), dated 05/06/2003
Notification No. 9/2001 - Customs (N.T.) dated 01-03-2001
Notification No.54/1999 - Customs (N.T.), dated 21-09-1999,
Notification No.28/1999 - Customs (N.T.), dated 28-04-1999,
Notification No.29/1999 - Customs (N.T.), dated 11-05-1999,
Notification No.66/1999 - Customs (N.T.), dated 25-11-1999

(1) These regulations may be called the Courier Imports and Exports (Clearance) Amendment Regulations, 2010

1. Short title and commencement.-

(i) These regulations may be called the Courier Imports and Exports (Clearance) Regulations, 1998.

2. Application.-

(1) These Regulations shall apply for assessment and clearance of goods carried by the Authorised Couriers on incoming or outgoing flights or by any other mode of transport on behalf of a consignee or consignor for a commercial consideration.

(2) These Regulations shall not apply to -

(a) the goods imported or export goods from the airports other than the customs airports at Mumbai, Delhi, Chennai, Calcutta, Bangalore, Hyderabad, Ahmedabad, Jaipur, Trivandrum, Cochin, Coimbatore and land custom stations other than at Gojadanga and Petrapole in West Bengal;

(b) the goods where the weight of the individual package exceeds 70 kilograms;

(c) the goods which require specific conditions to be fulfilled under any other Act for the time being in force or any rule or regulation made thereunder.

(d) the following import goods requiring testing of samples thereof or reference to the relevant statutory authorities or experts before their clearance, namely :-

(i) animals and parts thereof, plants and parts thereof;

(ii) perishables;

(iii) publications containing maps depicting incorrect boundaries of India;

(iv) precious and semi-precious stones, gold or silver in any form; and

(v) OMITTED

(e) the following export goods, namely :-

(i) the goods which are subject to levy of any duty on their exports;

(ii) the goods proposed to be exported with the claim for drawback;

(iii) the goods proposed to be exported under Duty Entitlement Pass Book Scheme, Duty Exemption Schemes, Export Promotion Capital Goods Scheme or any other similar export promotion schemes;

(iv) goods in respect of which the proper officer directs the filing of shipping bill or bill of export in prescribed form;

(v) goods where the value of the consignment is above rupees twentyfive thousand and transaction in foreign exchange is involved.

Provided that the limit of rupees twenty five thousand as provided in this sub-clause shall not apply to such export consignments where the G.R. Waiver or specific permission has been obtained from the Reserve Bank of India.

(3) Notwithstanding anything contained in sub-regulation (2) these regulations shall apply to import of gems and jewellery including samples thereof by Export Oriented Unit or units in Export Processing Zones and export of cut and polished diamond, gems and jewellery under any scheme of export and import policy 1st April 1997-31st March 2002 published by the government of India under Ministry of Commerce notification No. 1/1997-2002, dated the 31st March, 1997 as amended from time to time from Export Oriented Units, units in Export Processing Zones or units in the Domestic Tariff Area if the value of each export consignment under such export does not exceed rupees twenty lacs.

3. Definitions.-

In these regulations, unless the context otherwise requires -

(a) " Authorised Courier" in relation to import or export goods means a person engaged in the international transportation of the goods on express door to door delivery basis and is registered in this behalf by a Commissioner of Customs;

(b) "documents" include any message, information or data recorded on paper, cards or photographs and of no commercial value which is for the time being not liable to any customs duty or subject to any prohibition or restriction on their export out of or import into India;

(C) "samples" means any bonafide commercial samples end prototypes of goods supplied free of charge of a value not exceeding fifty thousand rupees for exports or ten thousand rupees for imports which are for the time being not subject to any prohibition or restriction on their export out of or import into India and for which no transfer of foreign exchange is involved;

(d) "free gifts" means any bona fide gifts of articles for personal use of a value not exceeding rupees twenty five thousand for a consignment in case of export goods and rupees ten thousand for each consignment in case of import goods which are not subject to any prohibition or restriction on their export out of or import into India and for which no transfer of foreign exchange is involved;

"(da) "Form" means Form appended to these regulations";

(e) the words used and not defined in these regulations but defined in the Customs Act, 1962 (52 of 1962) shall have the meanings respectively assigned to them in that Act.

4. Packaging of goods to be imported or exported by courier.

(1) For the purposes of these regulations, the import or export goods shall be packed separately in identifiable courier company bags, with appropriate labels, in the following categories, namely: -

(a) documents;

(b) samples and free gifts;

(c) dutiable or commercial goods;

(2) Each package of import or export goods shall bear a declaration from the sender regarding the contents of the package and the value thereof

5. Clearance of import goods.-

In case of import of goods through courier, the following procedure shall be followed namely:-

(1) (a) The on-board courier, Authorised Courier or the person incharge of aircraft or the authorized agent of Courier Service carrying goods by any other mode of transport shall file a statement, immediately on arrival of the import goods at the airport by such aircraft or the land custom station by any other mode of transport, as the case

Form Courier Bill of Entry-1 (CBE-1) or Form Courier Bill of Entry - VI (CBE-VI), as may be applicable appended to these regulations;

Form **Courier** Bill of Entry-II (CBE-II) or Form Courier Bill of Entry-VII (CBE-VII), as may be applicable appended to these regulations.

(2) (a) The Courier bags containing the imported goods shall not be dealt with in any manner except as may be directed by the Commissioner of Customs;

(b) no person shall, except with the permission of proper officer, open any packages of imported goods brought by an on- board courier or the person incharge of aircraft or the authorized agent of courier service carrying goods by any other mode of transport.

(3) The Authorised Courier or his agent who has passed the examination referred to in regulation 8 or regulation 19 of the Customs House Agents Licensing Regulations, 2004 shall make entry of goods imported by him by presenting to the proper officer a bill of entry in

Form Courier Bill of Entry-III (CBE-III), Form Courier Bill of Entry-IV (CBE_IV), Form Courier Bill of Entry-V (CBE-V), Form Courier Bill of Entry-VIII (CBE-VIII), Form Courier Bill of Entry-IX (CBE-IX) or as the case may be in Form Courier Bill of Entry-X (CBE-X) appended to these regulations:

Provided that the Authorised Courier, or his agent who has passed the examination referred to in regulation 8 or regulation 19 of the Customs House Agents Licensing Regulations, 2004 or the consignee or a Customs House Agent on behalf of the consignee, may file a bill of entry in the form prescribed in the Bill of Entry (Forms) Regulations, 1976 for clearance of any of the imported goods.

Provided further that for the following goods, the entry shall be made in the form prescribed in the Bill of Entry (Forms) Regulations, 1976, namely :-

(i) goods in respect of which an exemption from the levy of duty applicable to hundred per cent export oriented undertakings or to units in a free trade zone, as defined under section 3 of the Central Excise Act, 1944 (1 of 1944), is claimed;

(ii) goods imported under the Export Promotion Capital Goods Scheme or the Duty Entitlement Pass Book Scheme or the Duty Exemption Scheme specified under the Export and Import Policy (1st April 1997 -31st March 2002) as amended from time to time or any relevant Export and Import Policy issued by Government of India and in force at the time of the import;

(iii) goods imported against any other licence issued under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992);

(iv) goods imported by or on behalf of a person who is related to the consignor within the meaning of rule 2 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 1988; and

(v) goods in respect of which the proper officer directs filing of a bill of entry , in such form.

(vi) goods having a declared value of more than one lakh rupees.

(4) The authorised courier shall present all the imported goods brought by on-board courier or the person incharge of aircraft or the authorized agent of courier service carrying goods by any other mode of transport to the proper officer for examination and assessment thereof.

(5) Any imported goods which are not taken clearance, shall be detained by the Customs and shall be disposed of after issuing a notice to the Authorised Courier after the expiry of a period of thirty, days of the arrival of the said goods and the charges payable for storage and holding of such goods shall be payable by the Authorised Courier.

6. Clearance of export goods.-

In case of export of goods through courier the following procedure shall be followed namely :-

(1) The Authorised Courier shall file a statement before departure of any flight containing such export goods at the airport or before crossing the international border by any other mode of transport at the land customs station with the proper officer in

Form Courier Shipping Bill-I (CSB-I), Form Courier Shipping Bill - II (CSB-II), Form Courier bill of Export-I (CBEx-I) or as the case may be in Form Courier bill of Export-II (CBEx-II) appended to these regulations.

(2) (a) The courier bags containing the export goods shall not be dealt with after presentation of documents to the proper officer in any manner except as may be directed by the Commissioner of Customs;

(b) no person shall, except with the permission of proper officer, open any package of export goods to be taken on board a flight or across the international border by any other mode of transport.

(3) The Authorised Courier or his agent who has passed the examination referred to in regulation 8 or regulation 19 of the Customs House Agents Licensing Regulations, 2004 shall make entry of goods for export in shipping bill in

Form Courier Shipping Bill-I (CSB-I), Form Courier Shipping Bill - II (CSB-II), Form Courier bill of Export-I (CBEx-I)or as the case may be in Form Courier bill of Export-II (CBEx-II) as the case may be, appended to these regulations before presenting it to the proper officer;

Provided that for the following goods, such entry shall be made in the form prescribed in the shipping bill and bill of Export (Form) Regulations 1991 and shall be processed at Air Cargo Complex or the Export oriented Unit or Export Promotion Zone or Free Trade Zone or Software Technology Park or Electronic Hardware Technology Park and thereafter the Assistant Commissioner of Customs, or Deputy Commissioner or Customs, may, if requested by the exporter, handover such goods to a courier agency for onward despatch subject to such condition and limitation as may be imposed by him-

(a) goods originated from Hundred per cent Export Oriented Undertaking or unit in a Free Trade Zone or Software Technology Park or Electronic Hardware Technology Park, as defined under Section 3 of the Central Excise Act, 1944 (1 of 1944);

(b) goods proposed to be exported under the Export Promotion Capital Goods Scheme or the Duty Entitlement Pass Book Scheme or Duty Exemption Scheme as specified under the Export and Import Policy (1st April, 1997 31st March, 2002) issued by the Government of India as amended from time to time or relevant Export and Import policy issued by the Government of India and in force at the time of the export;

(c) goods proposed to be exported under claim for drawback in terms of provisions laid down under the Customs Act, 1962 (52 of 1962);

(d) goods which require licence to be issued under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) for their export;

(e) goods in respect of which the proper officer directs filing of a shipping bill or bill of export in such form.

(4) The Authorised Courier shall present the export goods to the proper officer for inspection, examination and assessment thereof.

(5) Any export goods brought into customs area for export purpose and have not been exported within seven days of arrival of such goods into such area or within such extended period as permitted by the proper officer in case of delay due to such reasons which the proper officer considers to be beyond the control of the concerned courier may be detained by the proper officer and disposed of after issuing notice to the concerned courier and the charges payable, for storage and handling of such goods shall be payable by such courier.

7. Application for Registration.-

(1) Every person intending to operate as an authorised courier shall make an application in Form A to the Commissioner of Customs having jurisdiction over the area from where the goods are to be imported or exported, for registration in this behalf.
(2) The authorised courier who is registered under sub-regulation (1) of regulation 10, shall transact the business in all Customs Stations within the country subject to an intimation in Form A to the Commissioner of Customs having jurisdiction over the Customs Station where he has to transact the business

8. Condition to be fulfilled by the applicant.-

(1) The person applying for registration as an Authorised Courier shall disclose to the satisfaction of the Commissioner of Customs that he is financially viable and in support thereof he shall produce to the said Commissioner of Customs a certificate issued by a scheduled bank or such other proof acceptable to the Commissioner of Customs evidencing possession of assets of a value not less than twenty-five lakh rupees.

(2) The declarations for clearance of imported or export goods shall be made by the persons who has passed the examination referred to in regulation 8 or regulation 19 of the Custom House Agents Licensing Regulations, 2004:

Provided that a transition period of six months from the date of publication of these regulations shall be allowed for fulfillment of the condition mentioned in sub-regulation (2) by an Authorised Courier

9. Scrutiny of application-

On receipt of application under regulation 7, the Commissioner of Customs, may make enquiries for verification of the particulars set out in the application and also such other enquiries as the Commissioner of Customs may deem necessary for such registration including enquiries about the identity, bonafides and reputation of the applicant.

10. Registration,-

(1) If on scrutiny of the application filed by a person under regulation 7, the Commissioner of Customs is satisfied that the applicant fulfils the requirements of the registration, the said applicant may be so registered as an Authorised Courier.

(2) The registration granted under sub-regulation (1) shall be valid for a period of ten years, but may be renewed from time to time in accordance with the procedure provided in sub-regulation (3).

(3) The Commissioner of Customs may, on application made before the expiry of the validity of the registration under sub-regulation (2) renew the registration for a period of ten years from the date of expiration of the original registration or of the last renewal of such registration, as the case may be, if the performance of the Authorised Courier is found to be satisfactory with reference to the absence of any complaints of misconduct including non-compliance of any of the obligations specified in regulation 13.

11. Execution of bond and furnishing of security.-

The Commissioner of Customs shall require the applicant to enter into a bond in such form with a security of ten lakh rupees in case of major international airports of Mumbai, Delhi, Calcutta and Chennai and five **lakh rupees in case of other airports and**

land customs stations in cash or in the form of postal security or bank guarantee or National Savings Certificate in the name of the Commissioner of Customs for complying with the provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder. The condition of the said bond shall also be that the applicant shall agree to pay the duty, if any, not levied or short levied, with interest if applicable on any goods taken clearance by the Authorised Courier if the opinion of the Assistant Commissioner of Customs or Deputy Commissioner or Customs the same cannot be recovered from the importer or the exporter.

12. The authorised courier who has been registered under regulation 10 or has intimated in Form A to the Commissioner of Customs having jurisdiction over the Customs station from where he has to transact the business, shall furnish the bond and security as specified under regulation 11 for each Customs station.

13. Obligations of Authorised Courier.

An Authorised Courier shall-

(a) obtain an authorisation, from each of the consignees of the import goods for whom such courier has imported such goods or consigners of such export goods which such courier proposes to export, to the effect that the Authorised Courier may act as agent of such consignee or consigner, as the case may be for clearance of such import or export goods by the proper officer; ,

provided that for import consignments having a declared value of ten thousand rupees or less, the authorization may be obtained at the time of delivery of the consignments to consignee

(b) advise his client to comply with the provisions of the Customs Act 1962 (52 of 1962) and rules and regulations made thereunder and in case of non-compliance thereof shall bring the matter to the notice of the Assistant Commissioner of Customs or Deputy Commissioner or Customs.

(c) exercise due diligence to ascertain the correctness and completeness of any information which he submits to the proper officer with reference to any work related to the clearance of import goods or of export goods;

(d) not withhold information communicated to him by an officer of customs, relating to assessment and clearance of import goods as well as inspection, examination and Clearance of export goods, from a client who is entitled to such information;

(e) not withhold any information relating to assessment and clearance of imported goods or of export goods, from the Assessing Officer;

(f) not attempt to influence the conduct of any officer of Customs in any mater pending before such officer of his subordinates by the use of threat, false accusation, duress of offer of any special inducement or promise of advantage or by this bestowing of any gift or favour or other thing or value;

(g) maintain records and accounts in such form and manner as may be directed from time to time by an Assistant Commissioner of Customs or Deputy Commissioner or Customs and submit them for inspection to the Assistant Commissioner of Customs or an officer authorised by him, wherever required.

(h) file declarations, for clearance of imported or export goods, through a person who has passed the examination referred to in regulation 8 or regulation 19 of the Customs House Agents Licensing Regulations, 2004 and who are duly authorised under section 146 of the Act:

Provided that a transition period of six months from the date of publication of these regulations shall be allowed to the Authorised Courier for fulfillment of the obligation.

(i) verify the antecedent, correctness of Importer Exporter Code (IEC) Number, identity of his client and the functioning of his client in the declared address by using reliable, independent, authentic documents, data or information;

(j) not sub-contract or outsource functions permitted or required to be carried out by him in terms of these regulations to any other person, without the written permission of the Commissioner of Customs.

14. Deregistration.-

(1) The Commissioner of Customs may revoke the registration of an Authorised Courier and also order forfeiture of security on any of the following grounds namely:-

(a) Failure of the Authorised Courier to comply with any of the conditions of the bond executed by him under regulation 11 ;

(b) failure of the Authorised Courier to comply with any of the provisions of these regulations;

(c) misconduct on the part of Authorised Courier whether within the jurisdiction of the said Commissioner or anywhere else, which in the opinion of the Commissioner renders him unfit to transact any business in the Customs Station.

Provided that no such revocation shall be made unless a notice has been issued to the Authorised Courier information him the grounds on which it is proposed to revoke the registration and he is given an opportunity of making a representation In writing and a further opportunity of being heard in the matter, if so desired.

Provided further that, in case the Commissioner of Customs considers that any of such grounds against an Authorised courier shall not be established prima facie without an inquiry in the matter, he may conduct the inquiry to determine the ground and in the meanwhile pending the completion of such inquiry, may suspend the registration of the Authorised Courier. If no ground is established against the Authorised Courier, the registration so suspended shall be restored.

(2) Any Authorised Courier or the officer of the Customs authorised by the Chief Commissioner of Customs in this behalf, if aggrieved by the order of Commissioner of Customs passed under sub-regulation (1), may

represent to the Chief Commissioner of Customs in writing against such order within sixty days of communication of the impunged order to the Authorised Courier and the Chief Commissioner of Customs shall, after providing the opportunity of being heard to the parties concerned, dispose of the representation as expeditiously as may be possible.

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FOR

M - A

(see

regulation 7)

Application Form for registration to operate as authorised courier at a Customs Station

or

Intimation to operate as authorised courier at a Customs Station other than the place of registration

1. Name of the Applicant. (In case the applicant is a firm or a company, the name of each of the partners of the firm or the directors Company as the case may be).

2. PAN Number of applicant. (as assigned for the purpose of Income tax).

3. Whether the Applicant is registered as authorised courier. (Yes/ No).

(i) If yes, Details of registration issued under sub-regulation (1) of regulation 10.

(ii) Particulars of the quantity or value of cargo cleared as authorised courier during the period of operation as authorised courier.

(iii)Whether the registration as authorised courier held under these regulations was cancelled or suspended.

4. Full address of the applicant. (in case the applicant is a firm or a company the full address of each of the partners of the firm or th of the company as the case may be).

5. In case the applicant is a firm or a company, the name(s) of its partner or partners or director/directors or duly authorised employe will actually be engaged in the work of the authorised courier.

6. In case it is desired to appoint clerk or clerks, the name and address of the clerk or clerks as the case may be.

7. Educational qualifications of each of the persons, who will actually be engaged in the work as authorised courier.

8. Particulars regarding knowledge of Customs Law and procedure. (These particulars are required in respect of each person who actually engaged in the work of authorised courier).

9. Whether the applicant or any of the persons proposed to be employed by him have been penalized, convicted or prosecuted und the provisions of the Customs Act, 1962 (52 of 1962), or any other law for the time being in force.

I/We hereby affirm that I/we have read the Courier Imports and Exports (Clearance) Regulation, 1998, and agree to abide by them.

Signature of applicant(s)

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Date....."