[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. /2017-Customs (N.T.)

New Delhi, the June, 2017

G.S.R. (E).- In exercise of powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations to further amend the Courier Imports and Exports (Clearance) Regulations, 1998 except as respect things done or omitted to be done before such amendment, namely:-

1. (i) These regulations may be called the Courier Imports and Exports (Clearance) Regulations, 2017.

(ii) They shall come into force on the date of their publication in the Official Gazette.

2. In the Courier Imports and Exports (Clearance) Regulations, 1998, (hereinafter referred to as the said regulations)

(i) in sub-regulation (1) of regulation 3,-

(a) after clause (da), the following clause shall be inserted,-

" (f) Goods and Services Tax Identification Number (GSTIN) means the number assigned under Rule 3 of the Goods and Services Tax Registration rules.";

(b) the existing the clauses (da) and (e) shall be relettered as clause (e) and (g) respectively;

(ii) in regulation 5.-

(i) in sub-regulation (3), for the words, figures, brackets and letters "Form Courier Bill of Entry-IV (CBE-IV)", "Form Courier Bill of Entry-V (CBE-V)", "Form Courier Bill of Entry-IX (CBE-IX)" or as the case may be "Form Courier Bill of Entry-X (CBE-X)", the words, figures, brackets and letters "new Form Courier Bill of Entry-IV (CBE-IV)", "new Form Courier Bill of Entry-V (CBE-V)", "new Form Courier Bill of Entry-X (CBE-IX)", shall be substituted.

3. In the Courier Imports and Exports (Clearance) Regulations, 1998, (hereinafter referred to as the said regulations) in regulation 6.-

- (i) in sub-regulation (1), for the words, figures, brackets and letters "Form Courier Shipping Bill-II (CSB-II)", "Form Courier Shipping Bill CSB-V" or as the case may be "Form Courier Bill of Export-II (CBEx-II)", the words, figures, brackets and letters "new Form Courier Shipping Bill-II (CSB-II)", "new Form Courier Shipping Bill CSB-V" or as the case may be "new Form Courier Bill of Export-II (CBEx-II) shall be substituted.
- (ii) in sub-regulation (3), for the words, figures, brackets and letters "Form Courier Shipping Bill-II (CSB-II)", "Form Courier Shipping Bill CSB-V" or as the case may be "Form Courier Bill of Export-II (CBEx-II)", the words, figures, brackets and letters "new "Form Courier Shipping Bill-II (CSB-II)", "new Form Courier Shipping Bill-V (CSB-V)" or as the case may be "new Form Courier Bill of Export-II (CBEx-II) shall be substituted.

 (iii) in the proviso to sub-regulation (3) for the words, figures, brackets and letters "Form Courier Shipping Bill CSB-V" the words, figures, brackets and letters "new "new Form Courier Shipping Bill-V (CSB-V)" shall be substituted.

4. After Regulation 14 of the said regulations, in place of "Form Courier Bill of Entry-IV (CBE-IV)", "Form Courier Bill of Entry-V (CBE-V)", "Form Courier Bill of Entry-IX (CBE-IX)", "Form Courier Bill of Entry-X (CBE-X)", "Form Courier Shipping Bill-II (CSB-II)", "Form Courier Shipping Bill CSB-V" or as the case may be "Form Courier Bill of Export-II (CBEx-II)", the "new Form Courier Bill of Entry-IV (CBE-IV)", "new Form Courier Bill of Entry-V (CBE-V)", "new Form Courier Bill of Entry-IX (CBE-X)", "new Form Courier Bill of Entry-V (CBE-V)", "new Form Courier Bill of Entry-IX (CBE-X)", "new Form Courier Bill of Entry-IX (CBE-X)", "new Form Courier Bill of Entry-V (CBE-V)", "new Form Courier Bill of Entry-IX (CBE-X)", "new Form Courier Bill of Entry-X (CBE-X)", "new Form Courier Shipping Bill-II (CSB-II)", "new Form Courier Shipping Bill-V (CSB-V)" or as the case may be "new Form Courier Bill of Export-II (CBEX-II) shall be substituted respectively

F.No. 450/4/2013-Cus.IV

(Zubair Riaz) Director Customs

Note: The principal notification No. 87/98-Customs (N.T.), dated the 9th November, 1998 was issued vide GSR 662(E), dated the 9th November, 1998 and was last amended by notification No.45/2017-Customs (N.T.) dated the 11th May, 2017 and published in the Official Gazette vide GSR 453(E) dated the 11th May, 2017.

New Form Courier Bill of Entry-IV (CBE-IV)

[See Regulation 5] Courier Bill of Entry for Samples and Free Gifts

Name	& Airport	of Flight	Date	of A	Airport (Customs					
Address of	of Arrival	No.	Arrival	0	of S	Serial					
the				S	Shipment N	No. and					
Authorise	ed				Ċ	late					
Courier											
Sl. No.	AWB	No. of	Consignee	s St	tate o	f Description	n	Qty.			
	No.	packages	Name &	c C	onsumption	<i>i</i> of goods		- •			
			Address	of	f imported	d					
				ga	oods						
Invoice	Rate of	Assessab	le CTH/No	tfn.	Value	Additional	A	dditional	GST	IGST	IGST
Value	Exchange	Value	No.		under	Duty Rate	L	Duty	Code	Rate	Exemption
		(Sec. 14)			section		A	mount			Notification
					3 of						
					Customs						
					tariff						
					Act,						
					1975						

IGST Amount	GST Compensation Cess rate	GST Compensation Cess Exemption Notification	GST Compensation Cess amount	Total Duty

- (i) I/We hereby declare that I/we have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.
- (ii) I/We hereby declare that the goods imported as per this Bill of Entry include only *bona fide* commercial samples, prototypes of goods and *bona fide* gifts of articles for personal use of a value not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** and which are for the time being not subject to any prohibition or restriction on their import into India.
- (iii) I/We enclose herewith (number) of airway bills and (number) of invoices for the aforesaid consignments with this Bill of Entry.
- (iv) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.

Signature and Stamp of Authorised Courier.

Signature of Assessing Officer

Signature of Audit Officer

(Passed out of customs charge)

Signature of the Proper Officer.

New Form Courier Bill of Entry-V (CBE-V)

[See Regulation 5] Courier Bill of Entry for Dutiable Goods

Name Address of the Authorise Courier	of	Airport of Arriv		Fligh No.	t	Date Arri			Airport Shipme						
Sl. No.	AV	VS	No.	of	Co	nsigi	nees	G	STIN]	Description	Qty.			
	No).	pacl	kages		me	&			(of goods	No./			
					Ad	ldress	5					Wt.			
Invoice	Ra	te of	Fre	eight	Ot	ther		Lan	nding	As	sessable				
Value	Ex	change	&]	Ins.				Cha	arges	Va	lue				
											s.) (Sec.				
										14))	•	-		
CTH/Not	fn.	Duty		1	Value	?	ET	H/	Add	1.	Additional	GST	IGST	IGST	IGST
No.		Rate/A	Amou		under sectio 3 Custo ariff Act, 1975	on of oms	Not No.		Duty Rate		Duty Amount	Code	Rate	Exemption Notification	Amount

2.

GST Compensation Cess rate	GST Compensation Cess Exemption Notification	GST Compensation Cess amount	Total Duty

Please indicate all other charges such as commissions, includible in the assessable value as per Section 14 of the Customs Act, 1962.

- (i) I/We hereby declare that I/we have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.
- (ii) I/We declare that I/we have not received any other documents 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 Commissioner of Customs.
- (iii) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills and the invoices and other documents attached herewith.
- (iv) I/We enclose herewith (number) of airway bills and (number) of invoices for the aforesaid consignments with this Bill of Entry.

Signature of Audit Officer

Signature of Assessing Officer

(Passed out of customs charge) Signature of the Proper Officer.

New Form Courier Bill of Entry-IX (CBE-IX)

[See Regulation 5]

Courier Bill of Entry for Samples and Free Gifts

Ν	Vame	and Add	lress of	Name	of	land	Vehicle		Date	of	Pla	ce	of	Cust	oms	-	
t	he			custom	stati	on	Registra	tion	Arrival	-	orig	gin/ pl	ace	Seria	al		
A	Authori	sed Couri	ier				No.				of l	loading		No./	date		
S	Invoi	No. of	Consig	State	of	Desc	Qua	Invoi	Rate	Asses	sab	CTH	Val	ue A	Additio	Addit	GST
	ce	packa	nees	Consu	mp	rip-	ntity	ce	of	le Va	lue	/	und	ler 1	nal	ional	Code
Ν	No.	ges	Name	tion	of	tion		Valu	Exch	(Section	on	Notif	sect	tio 1	Duty	Duty	
0	and		and	import	ted	of		e	ange	14)		ica-	<i>n</i> 3	of	Rate	Amo	
	date		Addres	goods		good						tion	Cus	<i>sto</i>		unt	
			S	GSTI	V	S						No.	ms				
													tarij	ff 🛛			
													Act,				
													<i>197</i> .	5			
1																	
•																	
2																	
•																	

IGST Rate	IGST Exemption Notification	IGST Amount	GST Compensation Cess rate	GST Compensation Cess Exemption Notification	GST Compensation Cess amount	Total Duty

- (i) I/We hereby declare that I/We have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.
- (ii) I/We hereby declare that the goods imported as per this Bill of Entry include only *bona fide* commercial samples, prototypes of goods and *bona fide* gifts of articles for personal use of a value not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** and which are for the time being not subject to any prohibition or restriction on their import into India.
- (iii) I/We enclose herewith _____ (number) of airway bills and _____ (number) of invoices for the aforesaid consignments with this Bill of Entry.
- (iv) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.

Signature and stamp of authorised courier Signature of Audit Officer

Signature of Assessing Officer

(Passed out of Customs charge) Signature of the proper officer

New Form Courier Bill of Entry-X (CBE-X)

[See Regulation 5]

Courier Bill of Entry for Dutiable Goods

	ess of the orised		land Veh No.	icle Reg	gistration	Date Arrival	of	Place Origin of load	of /Place ling	Customs S No. and dat			
S. No.	Invoice number and date	No. of Packages	Consigne Name an Address		nption ported	Description of goods	nu	antity mber/ ight	Invoice Value	Rate of Exchange	Freight	Ins	-
(1)1.2.	(2)	(3)	(4)	(5)		(6)	(7)		(8)	(9)	(10)	(11)	-
Othe r	e Landin g Charge s	e Value	Notfn . No.	Duty Rate Amoun t	Value under section 3 o Custom s tarif Act, 1975		Addi tiona duty rate		na Code y o		E. pt N	GST xem tion totifi ation	IGST Amou nt
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20) (21)	(22)			(23)

1.						
2.						

3.

Please indicate all other charges such as commissions, includible in the assessable value as per Section 14 of the Customs Act, 1962.

GST Compensation Cess rate	GST Compensation Cess Exemption Notification	GST Compensation Cess amount	Total duty

Declaration

- (i) I/We hereby declare that I/We have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.
- (ii) I/We hereby declare that I/We have not received any other documents or information showing a different price, value, quantity or description of the said goods and that if 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 Commissioner of Customs.
- (iii) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills and the invoices and other documents attached herewith.
- (v) I/We enclose herewith ______ (number) of airway bills and ______ (number) of invoices for the aforesaid consignments with this Bill of Entry.

Signature of Assessing Officer

Signature of Audit Officer

(Passed out of Customs charge) Signature of the proper officer

New Form Courier Shipping Bill-II (CSB-II)

[See Regulation 6] **Courier Shipping Bill**

Name &	Airport of	Flight	Airport of	Customs
Address of	Departure	No./date	Shipment	Dept.
the				Serial
Authorised				No./date
Courier				

S1.	Airw	No. of	Weig	Desc	Consig	GSTI	GST	Invoic	Val	Port of	Consi	Wheth	Wheth	Tot
Ν	ay	packag	ht	ri-	nor's	N	Invoic	e no.	ue	Shipm	gnee'	er	er	al
0.	Bill	es		ption	Name		e no.	and		ent	S	Suppl	agains	IGS
	No.			of	&		and	date			Name	y for	t Bond	T
				good	Addres		date	(other			&	export	or UT	paid
				S	S		(GSTI	than			Addre	is on		, if
							<i>N</i>)	GST			SS	рауте		any.
								Invoic				nt of		
								<i>e</i>)				IGST		
												or not.		
												Pl		
												indica		
												te		

- 1.
- 2. 3.

- (i) I/We hereby declare that I/We have obtained the authorisation from each of the consignors mentioned above to act as an agent for the clearance of the goods described above.
- [(ii) I /We hereby declare that the goods for export as per this Shipping Bill include only *bona fide* commercial samples and prototypes of goods and/or *bona fide* gifts of articles for personal use of a value not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** which are for the time being not subject to any prohibition or restriction on their export from India and on export of which no transfer of foreign exchange is involved.]
- (iii) I/We enclose herewith (number) of airway bills and (number) of invoices for the aforesaid consignments with this shipping bills.
- (iv) I/We hereby declare that the contents of this shipping bill are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.

Signature and stamp of Authorised Courier

Signature of Proper Officer of Customs

New Form Courier Shipping Bill –V (See regulation 6)

Α

(1)	(2)	(3)	(4)	(5)	(6)
Name and	Name of Custom	Courier	Port of loading	Airline Name &	Customs
Address of the	station	Registration No.		Flight Number	shipping Bill
Authorized					Number and
Courier					Date

B

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			(1	.0)	(11)	(12)	(13)	
S.	Cour	No.	Decla	Destin	Consig	IEC	Ter	Desc	ription	of god	ods as	Inv	oice	Consig	Wheth	Whet
No	ier	of	red	ation	ner/	No.	ms	per E	Exporter	r Invo	ice	Va	lue	nee's	er	her
	AW	pack	Weig		Export	of	of					(F0	OB)	Name	export	under
	В	age	ht		er	the	invo							and	using	MEI
	No.				Name	Expo	ice							Addres	e-	S
					and	rter								S	comm	sche
					Addres										erce	me
					S										Yes/N	Y/N
															0	
								S.	Desc	Qty	HS	Cur	INR			
								No.	ripti		Cod	renc				
									on		e	у				

(1)	(2)	(3)	(4)	(5)	(6)
GSTIN	GST Invoice no. and date (GSTIN)	``	Whether Supply for export is on payment of IGST or not. Pl indicate	Whether against Bond or UT	Total IGST paid, if any

(i) I/We hereby declare that the Exporter mentioned above has authorized us for booking the shipment under the Courier Airway bill and act as an agent for clearance and export of the goods described above.

(ii) I/We hereby declare that on the basis of declaration of the exporter, I/We abide by the declaration in CSB-V, above.

Signature of the Authorized person of the Authorized Courier with stamp of Authorized Courier

Let Export Officer of Customs (Stamp with Name and designation)

New Form Courier Bill of Export-II (CBEx-II)

[See Regulation 6]

Courier Shipping Bill

Name and	Name of	Vehicle Registration	Place of	Customs	Department	Serial
Address of	land	No.	loading	No./date		
the	custom					
Authorised	station					
Courier						

S.	Invo	No.	Wei	Descrip	Consign	GST	GST	Invoi	Val	Port	Consign	Whet	Whet	Tot
Ν	ice	of	ght	tion of	or's	IN	Invo	ce	ue	of	ee's	her	her	al
0.	No.	packa		goods	Name		ice	no.		Shipm	Name	Suply	again	IG
	and	ges			and		no.	and		ent	and	for	st	ST
	date				Address		and	date			Address	expor	Bond	pai
							date	(othe				t is	or	<i>d</i> ,
								r				on	UT	if
								than				paym		any
								GST				ent of		
								Invoi				IGST		
								ce)				or		
												not.		
												Pl		
												indic		
												ate		

1.

2.

- (i) I/We hereby declare that I/We have obtained the authorisation from each of the consignors mentioned above to act as an agent for the clearance of the goods described above.
- (ii) I /We hereby declare that the goods for export as per this Shipping Bill include only *bona fide* commercial samples and prototypes of goods and/or *bona fide* gifts of articles for personal use of a value not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** and which are for the time being not subject to any prohibition or restriction on their export from India and on export of which no transfer of foreign exchange is involved.
- (iii) I/We enclose herewith _____ (number) of airway bills and _____ (number) of invoices for the aforesaid consignments with this Shipping Bill.
- (iv) I/We hereby declare that the contents of this shipping bill are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.

Signature and stamp of Authorised Courier

Signature of Proper Officer of Customs