

CUSTOMS RULES & DUTY IMPLICATIONS ON HOUSEHOLD GOODS

The following electronic items can be imported at a concessional duty rate of 16.5% of customs assessed value:

TV (Monochrome), DVD, home theatre systems, dish washers, music systems, air-conditioner, domestic refrigerators (of capacity 300 ltrs and above or its equivalent), deep freezers, microwave ovens, Video cameras with one or more of the following goods viz (television receiver, sound/ video recording or reproducing apparatus, photocopier, word processing machine, fax machine, vessels, aircrafts and Cinematographic films (of 35mm and above)

The following electronic items can be imported duty free :

V.C.R/V.C.P/V.C.D. player, washing machine, cooking range (electrical or liquefied petroleum gas), personal computer (desktop), laptop computer (notebook), refrigerator (upto 300 ltrs).

Conditions to be fulfilled are as under :

1. The items should be in possession & use for one year or more.
2. The combined value of these items must not exceed INR. 500,000.00 (Indian Rupees Five Hundred Thousand only).
3. There should be no duplicate items in the shipment.
4. The transferee's return visits to India must not collectively exceed 180 days preceding the last arrival.

To avail duty benefit under Transfer of residence one should fulfill the below:-

- In case of foreign nationals, a minimum one year employment visa / work permit to reside in India.
- If you hold an Indian Passport, then the passport must reflect a minimum 2 years stay overseas.
- If you are of Indian origin but holding a foreign passport, you will require a Residence Permit

In addition to the above, your return visits to India in the last 2 years must collectively not exceed 180 days preceding the last arrival into the country. This will qualify you to avail of duty concessions under Transfer of Residence (TR). If not, duty will be charged at full rate at **38.5%** of customs assessed value.

Notes :

- If there are duplicate items in the shipment then the duty applicable will be **38.5%** on duplicate items.
- Other household items which are over 12 months in shipper's possession and use will be allowed import free of custom duty. However, if these items are less than 12 months in shipper's possession and use then the duty on such items will be **38.5%** of customs assessed value.
- Duty concessions are not allowed on spices, cooking oil and toiletries.
- Artifacts, paintings will be treated as commercial items
- Music instruments will be charged under full duty
- Import of wine and spirits is dutiable @ 150% and 182% respectively on the customs assessed value. In addition, fines/penalties are applicable at customs discretion.
- Goods must be shipped out within 30 days [in the case of sea shipments] and 15 days [in the case of air shipments] of arrival of the owner into India. If there is a delay then goods can be cleared under TR only if customs condone the delay. Each situation will be dealt with on the merit of the case.
- Owner's presence is required during customs clearance and therefore the owner should have arrived into India before the shipment arrives else demurrage / container detention charges will accrue.
- The condition of compulsory one-year stay in India after claiming Transfer of Residence duty benefits has been removed and importers can now leave the country after claiming TR concessions.
- Transfer of Residence can be obtained only once in three years per family.

List of restricted and prohibited goods :

- a) Firearms, ammunition and weapons unless licensed in advance.
- b) Obscene literature photographs or films.
- c) Politically undesirable literature.
- d) Narcotics.
- e) Antiques
- f) Cigarettes exceeding 200 or cigars exceeding 50 or tobacco exceeding 250 gms
- g) Gold or silver, in any form, other than ornaments. It is ideal to hand-carry such items and not include the same in the shipment. Should this be included in the shipment, Writers will not be held responsible for its loss or damage.

Food-stuffs :

- For a foreign national foodstuff upto a value of INR 1,00,000 can be cleared free of duty, provided they have a one year employment visa / work permit and a Residence Permit. If not, duty will be charged at full rate.
- For a returning citizen duty will be full at the rate of 36.05%. The shipper can carry along with him (accompanied) food-stuff upto a value of INR 25,000/-.

Documents required for clearance

1. Import declaration list	1. We request you to provide depreciated values for each item included in the shipment. This information is required for Point 2 below.
2. Indian Customs Declaration forms.	2. Sign where applicable, rest will be completed by us.
3. Letter to Assistant Commissioner of Customs	3. Sign where applicable, rest will be completed by us.
4. Authority letter	4. Sign where applicable, rest will be completed by us.
5. Original passport	5. This passport must be the one that has been in use for two years prior to the date of arrival in India
6. Employment Visa	6. Required for foreign passport holders. [Possibility of waiver likely for PIO and OCI card holders]
7. Resident permit	7. Required for foreign passport holders and persons who do not possess an OCI card
8. List of wine/ spirits	8. No. of bottles & Description with values [if included in the shipment]
9. List of electronics	9. Description with depreciated values [if included in the shipment]

DISCLAIMER : The above information is as accurate as possible, but since rules change all the time, we do not accept any responsibility for any loss, injury or inconvenience sustained by any person resulting from information given above. We encourage you to verify any critical information with the relevant authorities before you book the consignment.