Circular No. 02 /2018-Customs

F.No.450/178/2015-CUS- IV
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Room No. 227B, North Block,
New Delhi, dated the 12th January, 2018

To

All Principal Chief Commissioner/Chief Commissioner of Customs /Custom (Preventive).
All Principal Commissioner/Commissioner of Customs / Customs (Preventive).

India Code

Subject: - Know Your Customer (KYC) norms-regarding

Sir /Madam,

Kind reference is invited to Board's Circular Nos. 07/2015-Customs dated 12.02.2015 and 13/2016-Customs dated 26.04.2016 on the subject cited above.

2. In line with the KYC norms stipulated by the Reserve Bank of India, Board had decided that two documents, one for proof of identity and other for proof of address are required for KYC verification. However, in case of individuals, if any one document listed in the Board Circular No. 9/2010-Cus dated 08.04.2010 contains both proof of identity and proof of addresses, the same would suffice for the purposes of KYC verification. Aadhaar card had also been recognised as one of the document for individuals. Board had further relaxed KYC norms for individual, in view of the problem being faced by individuals who possess proof of identity in the form of prescribed document but their address of present stay is not mentioned in the proof of identity. Moreover, many a times, it is difficult for individuals to produce present/current proof of address. For such cases, it was decided that proof of identity collected by the representative of the authorized courier at the time of delivery of such consignments to an individual consignee along with recording of address of the place where such consignments would be delivered to the consignee by the authorized courier companies, would suffice for KYC verification **[Circular No. 13/2016-Customs dated 26.04.2016 refers]**. In order to bring in more clarity, in this regard, Board has decided that in case of import or export through courier by an individual, either Aadhaar card or Passport or PAN card or Voter-ID card shall suffice for KYC verification however recording of address of place of delivery, as mentioned above, would continue.

3. Board has also decided to simplify the norms for KYC verification in the light of introduction of Goods & Services Tax (GST) and in view of the emphasis of government on adoption of a unified identifier. Accordingly, in modification of the earlier instructions, in the case of import or export through courier by a firm, company, institution, registered under the GST laws, GSTIN shall suffice as the document for the purpose of KYC verification. In cases where the firm, company or institution is

not registered under GST laws, Unique identification Number (UIN) or PAN shall serve as the document for KYC verification. Further, packages containing letter or document shall be exempt from requirement of KYC verification however it shall be the responsibility of the Authorised Courier that all such packages are subjected to x-ray to ensure that the packages do not contain any item other than letters or documents.

4. All jurisdictional Chief Commissioners are requested to issue Public Notice and standing order, in this regard. Difficulties, if any, in implementation of the circular be brought to the notice of the Board.

Yours faithfully,

Zubair Riaz

(Zubair Riaz)
Director (Customs)

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