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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 15 / 2019-Customs (N.T.)

New Delhi, the 27th February, 2019

G.S.R. ……..... (E). - In exercise of powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely: -

1. **Short title and Commencement. -** (1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing), Amendment, Regulations, 2019.

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

2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, for "Form-C, Form-H and Form-HA" the following forms shall respectively be substituted, namely: -

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"FORM - C

[See regulation 5(3)]

Courier Bill of Entry – XII (CBE-XII) for Samples and Gifts

(Electronic Filing)

S.NO.	Description	Details
(1)	(2)	(3)
1.	Courier Registration Number	
2.	Name and address of the Authorized Courier	
3.	Name of the airlines	
4.	Airport of arrival	
5.	First port of arrival, wherever applicable	
6.	Flight No.	
7.	Date of arrival	
8.	Time of arrival	
9.	Airport of shipment	
10.	Country of exportation	
11(i).	HAWB No.	
11(ii).	CRN No., if applicable.	
12.	Unique Consignment reference No.	
13.	Name and address of the consignor	

14.	Name and address of the consignee	
15.	*GSTIN (optional)* *Remarks: in the case of import of gifts/ samples, GSTIN cannot be mandatory*	
16.	IEC Code	
17.	IEC Branch Code	
18.	No. of items included in HAWB	

19. Item-wise Details:				
CTH	Nature of shipment (Gifts / Samples)	country of origin	Description of goods	Name & address of Manufacturer
(I)	(II)	(III)	(IV)	(V)

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	Item-wise Details (continued) :			
No. of packages	Marks and number of packages, wherever applicable	Unit of measure	Quantity	Invoice No.
(VI)	(VII)	(VIII)	(IX)	(X)

			Item-wise Details (continued):										
Invoice value	Invoice currency	**Freight Amount**	**Insurance Amount**	**Landing Charges**	rate of exchange	Assessable value in Rs. (As per section 14 of the Customs Act, 1962)	Notification			*Value under section 3 of Customs tariff Act, 1975*	*Additional Duty Rate*	*Additional Duty Amount*	*GST Code*
(XI)	(XII)	(XIII)	(XIV)	(XV)	(XVI)	(XVII)	(XVIII-A)	(XVIII-B)	(XVIII-C)	(XIX)	(XX)	(XXI)	(XXII)
							Notfn. type	Notfn. No.	Sl.No.				

IGST Rate	*IGST Exemption Notification*	*IGST Amount*	*GST Compensation Cess rate*	*GST Compensation Cess Exemption Notification*	*GST Compensation Cess Amount*	Total Duty Amount
(XXIII)	(XXIV)	(XXV)	(XXVI)	(XXVII)	(XXVIII)	(XXIX)

DECLARATION

I/we declare that the authorization from each of the consignees or consignors relating to the above-mentioned consignments have been obtained by me/us to act as an agent for the clearance of the goods.

I/We hereby declare that 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 value not exceeding Rs. Ten thousand and which are for the time being not subject to any prohibition or restriction on their import into India.

I/We enclose herewith _____ (number) of Airway bills and _____ (Number) of Invoices for the aforesaid consignments with this Bill of Entry.

I/we hereby declare that the contents of this Bill of Entry are complete, correct and true, in every respect and are in accordance with the airway bills, the invoices and other documents attached herewith.

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Date:

Signature of the Authorised person of the Authorised Courier
with stamp of Authorised Courier

Place:

NOTE: Uploading images of HAWB and invoices shall be optional in CBE-XII while filing through bulk upload or otherwise.

FORM - H

[See regulation 6(3)]

Courier Shipping Bill – IV (CSB - IV) for Goods

(Electronic Filing)

S.NO.	Description	Details
(1)	**(2)**	**(3)**
1.	Courier Registration Number	
2.	Name and address of the Authorized Courier	
3.	Name of the airlines	
4.	Airport of departure	
5.	Flight No.	
6.	Date of departure	
7.	Time of departure	
8.	Airport of destination	
9.	Airway Bill-wise information :	
	(a) MAWB No.	
	(b) No. of HAWBs included in this MAWB	
	(c) Number of bags / packages / pieces / ULD	
10.	**AD Code**	

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11.		Shipment / consignment-wise information:	
HAWB No.	*GST Invoice no. and date*	*Invoice no. and date (Export Invoice)*	Value
(1)	(2)	(3)	(4)
Description of the goods	Name and address of the consignor	Name and address of the consignee	Weight (In KGs)
(5)	(6)	(7)	(8)
Whether supply for export is on payment of IGST or not. Please indicate	*Whether supply is against Bond or UT*	*Total IGST paid, if any*	GSTIN
(9)	(10)	(11)	(12)

DECLARATION

I/We hereby declare that I/we have obtained the authorization from each of the consignors mentioned above to act as an agent for the clearance of the goods described above.

I/We hereby declare that the goods for export as per this Shipping Bill include only *bona fide* commercial samples, prototypes of goods and *bona fide* gifts of articles for personal use within the value limits prescribed in the relevant exemption Notification and which are for the time being not subject to any prohibition or restriction on their export from India and no transfer of foreign exchange is involved.

I/We enclose herewith _____ (number) of airway bills and _____ (number) of invoices for the aforesaid consignments with this shipping bills.

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.

Date:

Place:

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Signature and name of the authorised courier
with stamp of Authorised Courier

FORM- HA

Courier Shipping Bill –V(CSB-V)

[See regulation 6(3)]

A

Name and Address of the Authorised Courier	Name of Customs Station	Courier Registration No.	Port of loading	Airline Name and Flight Number	Customs Shipping Bill Number and Date	**AD Code**
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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B

S. No.	Courier AWB No.	No. of package	Declared Weight	Destination	Consignor / Exporter Name and Address	IEC No. of the Exporter	Terms of invoice	Description of goods as per Exporter Invoice				Invoice Value (FOB)		Consignee's Name and Address	Whether export using e-commerce Yes/No	Whether under MEIS scheme Y/N
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				(10)		(11)	(12)	(13)
								S. No.	Description	Qty	HS Code	Currency	INR			
								(i)	(ii)	(iii)	(iv)	(i)	(ii)			

C

GSTIN	*Invoice no. and date*	*Total taxable value*	*If Supply for export is on payment of IGST. Pl*	*Whether against Bond or UT*	*Total Cess paid, if any*

			indicate, total IGST paid, if any		
(1)	(2)	(3)	(4)	(5)	(6)

Declaration:

(i) I/We hereby declare that the exporter mentioned above has authorised 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 shall abide by the declaration in CSB-V, above.

Signature of the Authorised person of the Authorised Courier
with stamp of Authorised Courier".

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[F. No. 450/221/2016-Cus. -IV]

Zubair Riaz

(Zubair Riaz)
Director (Customs)

Note: -The principal notification No. 36/2010-Customs (N.T.), dated the 5th May, 2010 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 385(E), dated the 5th May, 2010 and was last amended by notification No. 69/2018-Customs (N.T.), dated the 3rd August, 2018 vide number G.S.R. 737 (E), dated the 3rd August, 2018.