Circular No. 76/2003-Cus
28th August, 2003

F.No. 528/43/2003-Cus (TU)
Government of India
Ministry of Finance
Department of Revenue
Tariff unit

Sub : Issue of distribution Certificates under notification no. 148/94-Cus. Sl no. 8, dated 13.7.94

I am directed to refer to the subject mentioned above and to say that in terms of Sl. No. 8 of Notification No. 148/94-Cus. dated 13.7.94, goods gifted free of cost under a bilateral agreement between the Government of India and a Foreign Government are exempted from payment of customs duty. The notification under the said serial does not prescribe any condition. Therefore, it was clarified vide the Boards" circular no. 15/2003-Cus. dated 11.3.03, that for import under Sl. 8 of notification No. 148/94-Cus. distribution certificate should not be asked for. However, the imports under the said notification should comply with conditions/provisions of the bilateral agreement.

2. It is seen that Bilateral Agreement of Government of India with Germany, Switzerland, Sweden, UK & USA on the Supplies of Foreign Gift Goods requires that the recipient organisation must give an undertaking to the Asstt. Commissioner of Customs to the effect that it would furnish from the State Government concerned or from person or institution specified by the CBEC, a Certificate stating that the goods have been distributed to the poor and needy, free of cost, without any discrimination of caste, creed, religion or race.

3. Requests have been made by some recipient organisations to specify persons/institutions other than State Governments to issue certificates for the purposes of the said notification and the Bilateral agreement.

4. The Board has considered the request and in terms of the provisions of the said Bilateral Agreement hereby authorizes the jurisdictional assistant Commissioners of Central Excise/Dy. Commissioners of central Excise to issue the distribution certificates for the purposes of imports under the said Bilateral Agreement under notification no. 148/94 Cus Sl. 8.

5. This may be brought to notice of all concerned.

6. Please acknowledge receipt of this circular.

7. Hindi version will follow.

H.K.Sharma
Senior Technical Officer (TU)