Circular No. 13/2016-Customs

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

Dated: the 26th April, 2016

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Excise,
All Principal Commissioners/Commissioners of Customs/Customs (Preventive),
All Principal Commissioners/Commissioners of Customs & Central Excise,

Sir/Madam,

Subject: - Relaxation of Know Your Customer (KYC) norms

Kind reference is invited to Board's Circular No. 07/2015 dated 12.02.2015 on the subject cited above wherein Board has relaxed KYC norms, which all the authorized courier companies were required to fulfill. Earlier two documents, one for proof of identity and other for proof of address, were required for KYC verification. However, said circular lays down that in case of an individual 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 address; the same shall suffice for the purpose of KYC verification.

2. Representations have been received from the Express Industry Council of India highlighting problems being faced particularly in case of import consignments meant for an individual, where two documents, one for proof of identity and other for proof of address are required for KYC verification. Many a time, individuals possess proof of identity in the form of prescribed documents but the address mentioned in the document is not the address where the individual is staying. Individuals often find it difficult to produce present/current proof of address.

3. After examining the issue, Board has decided that in cases where the proof of present address is not available with the individual, the proof of identity collected at the time of delivery along with the address recorded for the delivery purpose by the courier companies would suffice for KYC verification. The courier company would keep a record of the address where the goods are delivered and the same would be treated as proof of address of the individual. However, courier companies must show due diligence in maintaining the records of proof of address. The above dispensation for proof of address would be available only in respect of individuals for import of documents, gifts/samples/low value dutiable consignments upto the maximum CIF value limit of Rs. 50000/-.

4. Suitable Public Notices may be issued by the jurisdictional Chief Commissioners.

5. Difficulty faced in this regard, if any, may be brought to the notice of the Board.

Yours faithfully,

(Zubair Riaz)
Director (Customs)