[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

Notification

No. 66 /2017-Customs (N.T.)

New Delhi, the 30th June, 2017

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G.S.R. (E).- In exercise of powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Board hereby makes the following regulations further to amend the Courier Imports and Exports (Clearance) Regulations, 1998, namely:-

1. (1) These regulations may be called the Courier Imports and Exports (Clearance) (Amendment) Regulations, 2017.

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

2. In the Courier Imports and Exports (Clearance) Regulations, 1998, (hereinafter referred to as the said regulations); in regulation 3, in sub-regulation (1),

after clause (da), the following clause shall be inserted, namely:-

'(db) "Goods and Services Tax Identification Number" (GSTIN) means the number assigned under rule 3 of the Goods and Services Tax Registration Rules, 2017;'

3. In the said regulations, for "Form Courier Bill of Entry-IV (CBE-IV), Form Courier Bill of Entry-V (CBE-V), Form Courier Bill of Entry-IX (CBE-IX), Form Courier Bill of Entry-X (CBE-X), Form Courier Shipping Bill-II (CSB-II), Form Courier Shipping Bill-V and Form Courier Bill of Export-II (CBEx-II)", the following forms shall respectively be substituted, namely:-

**"Form Courier Bill of Entry-IV (CBE-IV)**

*[See regulation 5]*

**Courier Bill of Entry for Samples and Free Gifts**

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| Name & Address of the Authorised Courier | Airport of Arrival | Flight No. | Date of Arrival | Airport of Shipment | Customs Serial No. and date |
|---|---|---|---|---|---|
| | | | | | |

| Sl. No. | AWB No. | No. of packages | Consignees Name & Address | ***State of Consumption of imported goods*** | Description of goods | Qty. |
|---|---|---|---|---|---|---|
| | | | | | | |

| Invoice Value | Rate of Exchange | Assessable Value (Sec. 14) | CTH/Notfn. No. | ***Value under section 3 of Customs tariff Act, 1975*** | ***Additional Duty Rate*** | ***Additional Duty Amount*** | ***GST Code*** | ***IGST Rate*** | ***IGST Exemption Notification*** |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

| ***IGST Amount*** | ***GST Compensation*** | ***GST*** | ***GST Compensation*** | Total Duty |
|---|---|---|---|---|
| | | | | |

| | *Cess rate* | *Compensation Cess Exemption Notification* | *Cess amount* | |
|---|---|---|---|---|
| | | | | |

**Declaration**

(i) I/We hereby declare that I/we have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.

(ii) I/We hereby declare that the 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 a value not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** and which are for the time being not subject to any prohibition or restriction on their import into India.

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

(iv) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.

Signature and Stamp
of Authorised Courier.

Signature of Assessing Officer

Signature of Audit Officer

(Passed out of customs charge)

Signature of the Proper Officer.

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**Form Courier Bill of Entry-V (CBE-V)**

*[See regulation 5]*

**Courier Bill of Entry for Dutiable Goods**

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| Name & Address of the Authorised Courier | Airport of Arrival | Flight No. | Date of Arrival | Airport of Shipment | Customs Serial No./date |
|---|---|---|---|---|---|

| Sl. No. | AWS No. | No. of packages | Consignees Name & Address | ***GSTIN*** | Description of goods | Qty. No./ Wt. |
|---|---|---|---|---|---|---|

| Invoice Value | Rate of Exchange | Freight & Ins. | Other | Landing Charges | Assessable Value (Rs.) (Sec. 14) |
|---|---|---|---|---|---|

| CTH/Notfn. No. | Duty Rate/Amount | ***Value under section 3 of Customs tariff Act,*** | ETH/ Notfn. No. | Addl. Duty Rate | ***Additional Duty Amount*** | ***GST Code*** | ***IGST Rate*** | ***IGST Exemption Notification*** | ***IGST Amount*** |
|---|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | ***1975*** | | | | | | | |

1.
2.
3.

| ***GST Compensation Cess rate*** | ***GST Compensation Cess Exemption Notification*** | ***GST Compensation Cess amount*** | Total Duty |
|---|---|---|---|
| | | | |

Please indicate all other charges such as commissions, includible in the assessable value as per Section 14 of the Customs Act, 1962.

(i) I/We hereby declare that I/we have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.

(ii) I/We declare that I/we have not received any other documents or information showing a different price, value, quantity or description of the said goods and that if at any time hereafter I/we receive any documents from the importer showing a different state of facts I/we will immediately make the same known to the Commissioner of Customs.

(iii) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills and the invoices and other documents attached herewith.

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

Signature of Audit Officer

Signature of Assessing Officer

(Passed out of customs

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charge)

Signature of the Proper Officer.

**Form Courier Bill of Entry-IX (CBE-IX)**

***[See regulation 5]***

**Courier Bill of Entry for Samples and Free Gifts**

| Name and Address of the Authorised Courier | Name of land custom station | Vehicle Registration No. | Date of Arrival | Place of origin/ place of loading | Customs Serial No./date |
|---|---|---|---|---|---|
| | | | | | |

| S. No. | Invoice No. and date | No. of packages | Consignees Name and Address | ***State of Consumption of imported goods GSTIN*** | Description of goods | Quantity | Invoice Value | Rate of Exchange | Assessable Value (Section 14) | CTH / Notification No. | ***Value under section 3 of Customs tariff Act, 1975*** | ***Additional Duty Rate*** | ***Additional Duty Amount*** | ***GST Code*** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. | | | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | | | |

| ***IGST Rate*** | ***IGST Exemption Notification*** | ***IGST Amount*** | ***GST Compensation Cess rate*** | ***GST Compensation Cess Exemption*** | ***GST Compensation Cess amount*** | **Total Duty** |
|---|---|---|---|---|---|---|
| | | | | | | |

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| | | | | ***Notification*** | | |
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## Declaration

(i) I/We hereby declare that I/We have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.

(ii) I/We hereby declare that the 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 a value not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** and which are for the time being not subject to any prohibition or restriction on their import into India.

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

(iv) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills, the invoices and other documents attached herewith.

Signature and stamp of authorised courier

Signature of Audit Officer

Signature of Assessing Officer

(Passed out of Customs charge)
Signature of the proper officer

**Form Courier Bill of Entry-X (CBE-X)**

***[See regulation 5]***

## Courier Bill of Entry for Dutiable Goods

| Name and address of the Authorised Courier | Name of land customs station | Vehicle Registration No. | Date of Arrival | Place of Origin/Place of loading | Customs Serial No. and date |
|---|---|---|---|---|---|
| | | | | | |

| S. No. | Invoice number and date | No. of Packages | Consignee Name and Address | ***State of Consumption of imported goods /GSTIN*** | Description of goods | Quantity number/ weight | Invoice Value | Rate of Exchange | Freight | Ins |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| 1. | | | | | | | | | | |
| 2. | | | | | | | | | | |

| Other | Landing Charges | Assessable Value (Rs.) (Section 14) | CTH Notfn. No. | Duty Rate Amount | ***Value under section 3 of Customs tariff Act, 1975*** | ETH Notfn. No. | Additional duty rate | Additional duty amount | ***GST Code*** | ***IGST Rate*** | ***IGST Exemption Notification*** | ***IGST Amount*** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | | (23) |
| 1. | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | |
| 3. | | | | | | | | | | | | |

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Please indicate all other charges such as commissions, includible in the assessable value as per Section 14 of the Customs Act, 1962.

| ***GST Compensation Cess rate*** | ***GST Compensation Cess Exemption Notification*** | ***GST Compensation Cess amount*** | Total duty |
|---|---|---|---|
| | | | |

**Declaration**

(i) I/We hereby declare that I/We have obtained the authorisation from each of the consignees mentioned above to act as an agent for the clearance of the goods described above.

(ii) I/We hereby declare that I/We have not received any other documents or information showing a different price, value, quantity or description of the said goods and that if any time hereafter. I/We receive any documents from the importer showing a different state of facts I/We will immediately make the same known to the Commissioner of Customs.

(iii) I/We hereby declare that the contents of this Bill of Entry are true and correct in every respect and are in accordance with the Airway Bills and the invoices and other documents attached herewith.

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

Signature of Assessing Officer

Signature of Audit Officer

(Passed out of Customs charge)
Signature of the proper officer

**Form Courier Shipping Bill-II (CSB-II)**

*[See regulation 6]*

**Courier Shipping Bill**

| Name & Address of the Authorised Courier | Airport of Departure | Flight No./date | Airport of Shipment | Customs Dept. Serial No./date |
|---|---|---|---|---|
| | | | | |

| Sl. No. | Airway Bill No. | No. of packages | Weight | Desc ri-ption of goods | Consignor's Name & Address | ***GSTIN*** | ***GST Invoice no. and date (GSTIN)*** | ***Invoice no. and date (other than GST Invoice)*** | Value | Port of Shipment | Consignee's Name & Address | ***Whether Supply for export is on payment of IGST or not. Pl indicate*** | ***Whether against Bond or UT*** | ***Total IGST paid, if any.*** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. | | | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | | | |
| 3. | | | | | | | | | | | | | | |

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**Declaration**

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

[(ii) I /We hereby declare that the goods for export as per this Shipping Bill include only *bona fide*

commercial samples and prototypes of goods and/or *bona fide* gifts of articles for personal use of a value not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** which are for the time being not subject to any prohibition or restriction on their export from India and on export of which no transfer of foreign exchange is involved.]

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

(iv) 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.

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Signature and stamp of
Authorised Courier

Signature of Proper Officer of Customs

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**Form Courier Shipping Bill –V**
**(See regulation 6)**

**A**

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| Name and Address of the Authorized Courier | Name of Custom station | Courier Registration No. | Port of loading | Airline Name & Flight Number | Customs shipping Bill Number and Date |

| | | | | | |
|---|---|---|---|---|---|
| | | | | | |

**B**

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | | | (10) | | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| S. No. | Courier AWB No. | No. of package | Declared Weight | Destination | Consigner/ 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 |
| | | | | | | | | S. No. | Description | Qty | HS Code | Currency | INR | | | |
| | | | | | | | | | | | | | | | | |

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C

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---|---|---|---|---|
| ***GSTIN*** | ***GST Invoice no. and date (GSTIN)*** | ***Invoice no. and date (other than GST Invoice)*** | ***Whether Supply for export is on payment of IGST or not. Pl indicate*** | ***Whether against Bond or UT*** | ***Total IGST paid, if any*** |
| | | | | | |

**Declaration:**

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

Signature of the Authorized person of the Authorized Courier
with stamp of Authorized Courier

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Let Export Officer of Customs
(Stamp with Name and designation)

**Form Courier Bill of Export-II (CBEx-II)**

***[See regulation 6]***

**Courier Shipping Bill**

| Name and Address of the Authorised | Name of land custom station | Vehicle Registration No. | Place of loading | Customs Department Serial No./date |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| Courier | | | | |

| S. No. | Invoice No. and date | No. of packages | Weight | Description of goods | Consignor's Name and Address | ***GST IN*** | ***GST Invoice no. and date*** | ***Invoice no. and date (other than GST Invoice)*** | Value | Port of Shipment | Consignee's Name and Address | ***Whether Suply for export is on payment of IGST or not. Pl indicate*** | ***Whether against Bond or UT*** | ***Total IGST paid, if any.*** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. | | | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | | | |
| 3. | | | | | | | | | | | | | | |

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**Declaration**

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

(ii) I /We hereby declare that the goods for export as per this Shipping Bill include only *bona fide* commercial samples and prototypes of goods and/or *bona fide* gifts of articles for personal use of a value

not exceeding the value prescribed under the **Courier Imports and Exports (Clearance) Regulations, 1998** and which are for the time being not subject to any prohibition or restriction on their export from India and on export of which no transfer of foreign exchange is involved.

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

(iv) 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.

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Signature and stamp of

**Authorised Courier**

Signature of Proper Officer of Customs"

F.No. 450/108/2017-Cus.IV

(Zubair Riaz)

Director Customs

Foot Note: The principal regulations were published vide notification No. 87/98-Customs (N.T.), dated the 9th November, 1998 in the Gazette of India vide Notification number G.S.R. 662(E), dated 9th November, 1998 and last amended by notification No.45/2017-Customs (N.T.) dated the 11th May, 2017 and published in the Gazette of India vide notification number G.S.R. 453(E) dated 11th May, 2017.