[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

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

Name	& Airport	of	Flight		Date	of	A	irport (Cu	stoms					
Address	of Arrival		No.		Arriv	al	of	f .	Se	rial					
the							Sl	hipment I	Nc	and a					
Authorise	ed							0	lat	te					
Courier															
Sl. No.	AWB	No	o. of	Co	nsign	ees	Sta	ate o	f	Descriptio	n	Qty.			
	No.	ра	ckages	Na	ime	&	Со	onsumption	-	of goods		- •			
				Ad	ldress		of	importe	d						
							go	ods							
Invoice	Rate of	A	ssessable	e (CTH/I	Notf	n.	Value	I	Additional	A	dditional	GST	IGST	IGST
Value	Exchange	V	alue	1	No.			under	1	Duty Rate	D	outy	Code	Rate	Exemption
		(S	Sec. 14)					section			A	mount			Notification
								3 of							
								Customs							
								tariff							
								Act,							
								1975							

IGST Amount GST Compensation	GST	GST Compensation	Total Duty
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Cess rate	Compensation Cess Exemption Notification	Cess amount	

- (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.

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

[See regulation 5] Courier Bill of Entry for Dutiable Goods

Name		Airport		Flight		e of		irport						
Address	of	of Arriv	val N	No.	Arr	ival	Sł	nipme	nt	Serial				
the										No./date				
Authoris	ed													
Courier														
Sl. No.	AV	VS	No.	of	Consig	nees	GS	STIN]	Description	Qty.			
	No	•	pack	ages	Name	&			(of goods	No./			
					Addres	S					Wt.			
Invoice	Rat	te of	Frei	ight	Other	Ι	Lanc	ling	As	sessable				
Value	Exe	change	& Ir	ns.		(Char	rges	Va	lue				
									(Rs	s.) (Sec.				
_									14))				
CTH/No	tfn.	Duty		Va	lue	ETH	I /	Addl	•	Additional	GST	IGST	IGST	IGST
No.		Rate/A	Amou	nt un	ıder	Notf	'n.	Duty	,	Duty	Code	Rate	Exemption	Amount
				se	ction	No.		Rate		Amount			Notification	
				3	of								ronjicanon	
				Cı	ustoms									
				ta	riff									
				Ac	ct,									

	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

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

Ν	Jame a	nd Add	ress of	Name	of	land	Vehicle		Date	of	Pla	ice	of	Cus	stoms	-	
tl	he			custom	stati	on	Registra	ation	Arrival		orig	gin/ pl	ace	Ser	ial		
P	Authoris	ed Couri	er				No.				of l	loading		No.	/date		
S	Invoi	No. of	Consig	State	of	Desc	c Qua	Invoi	Rate	Asses	sab	CTH	Val	lue	Additio	Addit	GST
	ce	packa	nees	Consu	mp	rip-	ntity	ce	of	le Va	lue	/	una	ler	nal	ional	Code
Ν	No.	ges	Name	tion	of	tion		Valu	Exch	(Secti	on	Notif	sect	tio	Duty	Duty	
0	and		and	import	ted	of		e	ange	14)		ica-	n 3	of	Rate	Amo	
•	date		Addres	goods		good	1					tion	Cus	sto		unt	
			S	GSTI	V	S						No.	ms				
													tarį	00			
													Act	·			
													197	<i>'</i> 5			
1																	
•																	
2																	
•																	

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

		Notification	

- (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

	ess of the orised		land Vehi No.	cle Reg	gistration	Date Arrival	of	Place Origin of load	of n/Place ding	Customs S No. and dat			
S. No.	Invoice number and date	No. of Packages	Consigned Name and Address		nption ported	Descriptio of goods	nu	antity mber/ eight	Invoice Value	Rate of Exchange	Freight	Ins	-
(1)	(2)	(3)	(4)	(5)	((6)	(7))	(8)	(9)	(10)	(11)	-
1. 2.													
Otho r	e Landin g Charge s	e Value	Notfn . No.	Duty Rate Amoun t	Value under section 3 o Custom s tarif		Addi tiona duty rate	l tio	na Cod cy o		E P N	GST Exem tion Notifi ation	IGST Amou nt
					Act, 1975			un					
(12)	(13)	(14)	(15)	(16)	-	(18)	(19)	(20		(22)			(23)

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

GST rate	Compensation	Cess	 pensation Exemption	Compensation nt	Cess	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 &	Airport of	Flight	Airport of	Customs
Address of	Departure	No./date	Shipment	Dept.
the				Serial
Authorised				No./date
Courier				

S1.	Airw	No. of	Weig	Desc	Consig	GSTI	GST	Invoic	Val	Port of	Consi	Wheth	Wheth	Tot
Ν	ay	packag	ht	ri-	nor's	N	Invoic	e no.	ue	Shipm	gnee'	er	er	al
0.	Bill	es		ption	Name		e no.	and		ent	S	Suppl	agains	IGS
	No.			of	&		and	date			Name	y for	t Bond	T
				good	Addres		date	(other			&	export	or UT	paid
				S	S		(GSTI	than			Addre	is on		, if
							N)	GST			SS	рауте		any.
							,	Invoic				nt of		2
								<i>e</i>)				IGST		
								,				or not.		
												Pl		
												indica		
												te		
1														
1. 2														
2.														
3.														

- (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.

Signature and stamp of Authorised Courier

Signature of Proper Officer of Customs

Form Courier Shipping Bill –V (See regulation 6)

A

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

B

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9))		(1	.0)	(11)	(12)	(13)
S.	Cour	No.	Decla	Destin	Consig	IEC	Ter	Description of goods as			Inv	oice	Consig	Wheth	Whet	
No	ier	of	red	ation	ner/	No.	ms	per Exporter Invoice			Va	lue	nee's	er	her	
	AW	pack	Weig		Export	of	of					(F0	OB)	Name	export	under
	В	age	ht		er	the	invo							and	using	MEI
	No.				Name	Expo	ice							Addres	e-	S
					and	rter								S	comm	sche
					Addres										erce	me
					S										Yes/N	Y/N
															0	
								S.	Desc	Qty	HS	Cur	INR			
								No.	ripti		Cod	renc				
									on		e	у				

С

(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

(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

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

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

[See regulation 6]

Courier Shipping Bill

		Vehicle Registration		Customs	Department	Serial
Address of	land	No.	loading	No./date		
the	custom					
Authorised	station					

Courier

S.	Invo	No.	Wei	Descrip	Consign	GST	GST	Invoi	Val	Port	Consign	Whet	Whet	Tot
Ν	ice	of	ght	tion of	or's	IN	Invo	ce	ue	of	ee's	her	her	al
0.	No.	packa		goods	Name		ice	no.		Shipm	Name	Suply	again	IG
	and	ges			and		no.	and		ent	and	for	st	ST
	date				Address		and	date			Address	expor	Bond	pai
							date	(othe				t is	or	<i>d</i> ,
								r				on	UT	if
								than				раут		any
								GST				ent of		•
								Invoi				IGST		
								ce)				or		
												not.		
												Pl		
												indic		
												ate		
1.	•	•		•	•		•	•		•	•		•	<u> </u>
2.														
3.														
э.														

- (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.

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.