[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 Address the Authorise Courier		of Flight No.	Date of Arrival	of Shipment N	Customs Serial No. and date				
Sl. No.	AWB No.	No. of packages	Consignees Name & Address	State of Consumption of imported goods	n of goods	n Qty.			
Invoice Value	Rate of Exchange	Assessable Value (Sec. 14)	e CTH/Notfi		Additional Duty Rate	Additional Duty Amount	GST Code	IGST Rate	IGST Exemption Notification

IGST Amount	GST Compensation	GST	GST Compensation	Total Duty
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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.

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

[See regulation 5]

Courier Bill of Entry for Dutiable Goods

Name Address the Authoris Courier	of	Airport of Arriv		Flight No.		e of ival		port o		Customs Serial No./date				
Sl. No.	AV No		No.		Consig Name Addres	&	GST	TIN		Description of goods	Qty. No./ Wt.			
Invoice Value	Ra ^a Ex	te of change		•	Other		Landi Charg	ges V	Val	sessable lue s.) (Sec.		_		
CTH/No No.	tfn.	Duty Rate/A	Amoui	ant un sec 3 Cu	alue der ction of ustoms riff	ETH Notf No.	n.]	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

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

N	Vame	and	Addı	ress of	Name	of	land	Vehicle		Date	of	Plac	ce	of	Cus	stoms	-	
t]	he				custom	stati	on	Registra	ition	Arrival	-	orig	gin/ pl	ace	Ser	ial		
A	Author	ised C	Couri	er				No.				of l	oading		No.	./date		
S	Invoi	No	. of	Consig	State	of	Desc	Qua	Invoi	Rate	Asses	sab	CTH	Val	lue	Additio	Addit	GST
	ce	pac	cka	nees	Consu	ımp	rip-	ntity	ce	of	le Va	lue	/	unc	ler	nal	ional	Code
N	No.	ges	S	Name	tion	of	tion		Valu	Exch	(Section	on	Notif	seci	tio	Duty	Duty	
O	and			and	impor		of		e	ange	14)		ica-	n 3	of	Rate	Amo	
•	date			Addres	goods		good						tion	Cus	sto		unt	
				S	GSTI	V	S						No.	ms				
														tari	iff			
														Act	-			
														197	75			
1																		
•																		
2																		
•																		

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

		Notification	

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

Nam	e and	Name of	land	Vehic	le Re	gistration	n Date	of	Place	of	Customs	Serial	
addre	ess of the	customs		No.			Arrival		Origin	n/Place	No. and d	ate	
Auth	orised	station							of loa	ding			
Cour	rier												
S.	Invoice	No. of	Cons	signee	State	of	Description	Qu	antity	Invoice	Rate	of Freight	Ins
No.	number	Packages	Nam	e and	Consu	mption	of goods	nu	mber/	Value	Exchang	ge	
	and		Addı	ress	of in	ported		we	ight				
	date				goods								
					/GSTI	N							
(1)	(2)	(3)	(4)		(5)		(6)	(7)		(8)	(9)	(10)	(11)

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Othe r	Landin g Charge s	Assessabl e Value (Rs.) (Section 14)	CTH Notfn . No.	Duty Rate Amoun t	Value under section 3 of Custom s tariff Act, 1975	ETH Notfn . No.	Addi tional duty rate	Addi tiona 1 duty amo unt	GST Code	IGST Rate	IGST Exem ption Notifi cation	IGST Amou nt
(12)	(13)	(14)	(15)	(16)		(18)	(19)	(20)	(21)	(22)		(23)

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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	GST	Compensation	GST	Compensation	Cess	Total duty
rate			Cess	Exemption	amour	nt		
			Notifica	tion				

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	n 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			Shipment	Serial
Authorised				No./date
Courier				

S1.	Airw	No. of	Weig	Desc	Consig	GSTI	GST	Invoic	Val	Port of	Consi	Wheth	Wheth	Tot
N	ay	packag	ht	ri-	nor's	N	Invoic	e no.	ue	Shipm	gnee'	er	er	al
ο.	Bill	es		ption	Name		e no.	and		ent	S	Suppl	agains	<i>IGS</i>
	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		, <i>if</i>
							N)	GST			SS	payme		any.
								Invoic				nt of		
								<i>e</i>)				<i>IGST</i>		
												or not.		
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Declaration

- 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.
- 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)

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(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

В

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9	9)		(1	.0)	(11)	(12)	(13)
S.	Cour	No.	Decla	Destin	Consig	IEC	Ter	Desc	ription	of goo	ods as	Inv	oice	Consig	Wheth	Whet
No	ier	of	red	ation	ner/	No.	ms	per E	Exporte	rInvo	ice	Va	lue	nee's	er	her
	AW	pack	Weig		Export	of	of					(FO	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	y				

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

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

Courier				
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S.	Invo	No.	Wei	Descrip	Consign	GST	GST	Invoi	Val	Port	Consign	Whet	Whet	Tot
N	ice	of	ght	tion of	or's	IN	Invo	ce	ue	of	ee's	her	her	al
ο.	No.	packa		goods	Name		ice	no.		Shipm	Name	Suply	again	<i>IG</i>
	and	ges			and		no.	and		ent	and	for	st	ST
	date				Address		and	date			Address	expor	Bond	pai
							date	(othe				t is	or	d,
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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

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.
Cionatura and atoma of
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 9 th November, 1998 in the Gazette of India vide Notification number G.S.R. 662(E), dated 9 th November, 1998 and
last amended by notification No.45/2017-Customs (N.T.) dated the 11 th May, 2017 and published in the Gazette of India vide notification number G.S.R. 453(E) dated 11 th May, 2017.