

ACTS

- <u>Customs Act, 1962</u>
- Customs Tariff Act, 1975 (393 KB)
- Provisional Collection of Taxes Act, 1931
- Foreign Trade (Development and Regulation) Act, 1992
- Taxation Laws (Amendment) Act, 2006(57 KB)

RULES

1. Agreements between Nations

 Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between the Republic of India and Japan) Amendment Rules, 2018

[Eng.](249 KB) (373 KB)

• India-Japan Comprehensive Economic Partnership Agreement (Bilateral Safeguard Measures) Rules, 2017,

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[Eng.](110 KB) (245 KB)
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- Customs Tariff (Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries) Rules, 2015 [Eng.](454 KB) (192 KB)
- <u>Customs Tariff (Determination of Origin of Goods under the Preferential Trade</u> <u>Agreement between the Governments of the Republic of India and the Republic of</u> <u>Korea) Rules, 2009 (340 KB)</u>
- <u>Customs Tariff [Determination of Origin of Goods under the Preferential Trade</u> <u>Agreement between the Governments of Member States of (ASEAN) and the Republic</u> <u>of India] Rules, 2009</u>
- India-MERCOSUR Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement) Rules, 2009
- <u>The India-Singapore Trade Agreement (Safeguard Measures) Rules, 2009</u>
- <u>The Customs Tariff (Determination of Origin of Goods under the Preferential Trade</u> <u>Agreement between the Transitional Islamic State of Afghanistan and Republic of India)</u> <u>Rules, 2003</u>
- <u>Customs Tariff (Determination of Origin of Goods under the Bangkok Agreement) Rules,</u> <u>1976</u>



- <u>Customs Tariff (Determination of Origin of Goods under the Free Trade Agreement</u> <u>Between the Democratic Socialistic Republic of Sri Lanka and the Republic of India)</u> <u>Rules, 2000</u>
- <u>Rules of Determination of Origin of goods under the Agreement on South Asian Free</u> <u>Trade Area (SAFTA)</u>
- <u>Customs Tariff (Determination of Origin of Goods under the Agreement on SAARC</u> <u>Preferential Trading Arrangement) Rules, 1995</u>
- Interim Rules of Origin for preferential tariff concessions for Trade between India and Thailand
- Customs Tariff (Determination of Origin of the U.A.R. and Yugoslavia) Rules, 1976
- Customs Tariff (Determination of Origin of Other Preferential Areas) Rules, 1977
- Rules of Determination of Origin of Goods under the Preferential Trading Agreement between the Republic of India and the Republic of Chile Rules, 2007
- <u>Rules for determining the origin of products eligible for the preferential tariff</u> <u>concessions pursuant to Comprehensive Economic Cooperation Agreement between</u> <u>Republic of India and Republic of Singapore</u>

2. Baggage Rules, 2016

• <u>Baggage Rules, 2016 (</u>422 KB)

3. Customs Drawback Rules

- The Customs and Central Excise Duties Drawback Rules, 2017
- <u>Customs and Central Excise Duties and Service Tax Drawback Rules,1995</u>
- <u>Re-Export of Imported Goods (Drawback of Customs Duties) Rules, 1995</u>

4. Customs Valuation Rules

- Customs Valuation (Determination of Price of imported Goods) Rules, 2007
- Customs Valuation (Determination of Value of Export Goods) Rules, 2007

5. Others

- Customs (Advance Rulings) Rules, 2002
- Customs (Appeals) Rules, 1982
- <u>Customs (Attachments of Property of Defaulters for Recovery of Government Dues) Rules,</u> <u>1995(128 KB)</u>
- Foreign Privileged Persons (Regulation of Customs Privileges) Rules, 1957



- <u>Customs (Compounding of Offences) Rules, 2005(50 KB)</u>
- <u>Customs(Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods)</u> <u>Rules, 1996(41 KB)</u>
- Customs (Publication of Names) Rules, 1975
- Customs (Settlement of Cases) Rules, 2007
- Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997
- <u>Customs Tariff (Transitional Product Specific Safeguard Duty) Rules, 2002</u>
- Foreign Trade (Regulation) Rules, 1993
 - Foreign Trade (Exemption from application of Rules in certain cases) Order, 1993
- Accessories (Condition) Rules, 1963(64 KB)
- Notice of Short-Export Rules, 1963
- Specified Goods (Prevention of Illegal Export) Rules, 1969
- Notified Goods (Prevention of Illegal Import) Rules, 1969(126 KB)
- Denaturing of Spirit Rules, 1972
- <u>Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized</u> <u>Articles and for Determination of Injury) Rules, 1995</u>
- <u>Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped</u> <u>Articles and for Determination of Injury) Rules, 1995</u>
- Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007
- Publication of Daily Lists of Imports and Exports Rules, 2004
- CEGAT (Counervailing Duty And Anti -Dumping Duty (Procedure) Rules, 1996

REGULATIONS

- Customs (Finalisation of Provisional Assessment) Regulations, 2018 [English]
- Customs Audit Regulations, 2018 [English]
- Customs Brokers Licensing Regulations, 2018 [English]
- Warehouse (Custody and Handling of Goods) Regulations, 2016 [English]
- Special Warehouse Licensing Regulations, 2016 [English]
- Special Warehouse (Custody and Handling of Goods) Regulations, 2016 [English]
- Private Warehouse Licensing Regulations, 2016 [English]
- Public Warehouse Licensing Regulations, 2016 [English]
- Warehoused Goods (Removal) Regulations, 2016 [English]
- Customs Baggage Declaration Regulations, 2013 [English] (42 KB)
- Shipping Bill (Electronic Declaration) Regulations, 2011
- <u>Customs (Provisional Duty Assessment) Regulations, 2011</u> [Rescinded vide CBEC <u>Notfn. No.</u> <u>113/2016-Cus(N.T.) dated 22/08/2016</u>]



Replaced by guidelines issued vide Board <u>Circular 38/2016-Cus. dated 22/08/2016</u>, regarding provisional assessment under section 18 of the Customs Act, 1962

- On-site Post Clearance Audit at the Premises of Importers and Exporters Regulations, 2011
- Bill of Entry (Electronic Integrated Declaration) Regulations, 2011
- Courier Imports And Exports (Electronic Declaration And Processing) Regulations, 2010
- Handling of Cargo in Customs Areas Regulations, 2009
- <u>Customs House Agents Licensing Regulations, 2004</u> [Superseded by Customs Brokers Licensing Regulations, 2013]
- <u>Special Economic Zones(Customs Procedures) Regulations, 2003</u> [Rescinded by <u>Notfn.12/2007-</u> <u>Cus(N.T.)</u>, dated 21-02-2007]
- <u>Courier Imports and Exports (Clearance) Regulations, 1998</u>
- <u>Customs (Fees for Rendering Services by Customs Officers) Regulations, 1998</u>
- <u>Bill of Entry (Electronic Declaration) Regulations, 1995</u> [Superseded by Bill of Entry (Electronic Declaration) Regulations, 2011]
- Customs Refund Application (Form) Regulations, 1995
- Goods Imported (Conditions of Transhipment) Regulations, 1995
- Import of Gold and Silver By Passengers (Form of Bill of Entry) Regulations, 1994
- Shipping Bill and Bill of Export (Form) Regulations, 1991
- ATA Carnet (Form of Bill of Entry & Shipping Bill) Regulations,1990
- Project Imports Regulations, 1986
- <u>Customs House Agents Licensing Regulations, 1984</u> [Superseded by Customs House Agents Licensing Regulations, 2004]
- Bill of Coastal Goods (Form) Regulations, 1976
- Bill of Entry (Forms) Regulations, 1976
- Boat Notes Regulations, 1976
- Export Manifest (Aircraft) Regulations, 1976
- Export Manifest (Vessels) Regulations, 1976
- Export Report (Form) Regulations, 1976
- Import Manifest (Aircraft) Regulations, 1976
- Import Report (Form) Regulations, 1976
- Shipping Bill for Aircraft Spares Ex-bond Regulations, 1975
- Uncleared Goods (Bill of Entry) Regulations, 1972
- Import Manifest (Vessels) Regulations, 1971
- Levy of Fees (Customs Documents) Regulations, 1970
- Baggage (Transit to Customs Stations) Regulations, 1967
- Manufacture and other Operations in Warehouse Regulations, 1966
- Passenger's Baggage (Levy of Fees) Regulations, 1966
- Bonded Aircraft Stores (Procedure) Regulations, 1965
- Transportation of Goods (Through Foreign Territory) Regulations, 1965



- <u>Customs (Provisional Duty Assessment) Regulations, 1963</u> [Superseded by Customs (Provisional Duty Assessment) Regulations, 2011]
- Imported Packages (Opening) Regulations, 1963
- Imported Stores (Retention on Board) Regulations, 1963
- Warehoused Goods (Removal) Regulations, 1963

FORMS

Warehoused Goods (Removal) Form [for transfer of goods from a warehouse (in terms of section 67 or section 69 of the Customs Act, 1962)]

[English(85 KB)] [Hindi(174 KB)]

Customs Baggage Declaration Form-I [English(370 KB)] [Hindi(42 KB)]

Refunds

• Application for refund of duty/interest(136 KB)

Appeals

- FORM No. C.A. 1(33 KB) Form of Appeal to the Commissioner (Appeals) under Section 128 of Customs Act, 1962
- FORM No. C.A. 2(29 KB) Form of Appeal to the Commissioner (Appeals) under Section 129D(4) of Customs Act, 1962
- <u>FORM No. C.A.- 3(160 KB)</u> Form of Appeal to the Appellate Tribunal under sub-section (1) of Section 129A of Customs Act, 1962
- <u>FORM No. C.A.- 4(160 KB)</u> Form of Memorandum of Cross Objections to the Appellate Tribunal under sub-section (4) of section 129A of the Customs Act, 1962
- <u>FORM No. C.A.- 5(272 KB)</u> Form of Appeal or Application to Appellate Tribunal under subsection (2) section 129A or sub-section (4) of section 129D of the Customs Act, 1962.
- FORM No. C.A. 6(46 KB) Form of An Application to the High Court under Section 130A of Customs Act, 1962
- FORM No. C.A. 7(41 KB) Form of Memorandum of Cross Objections under Section 130A(3) of Customs Act, 1962, in the matter of an Application before the High Court under Section 130A(1) of the said Act.
- <u>FORM No. C.A. 8(53 KB)</u> Form of Revision Application to the Central Government under Section 129DD of Customs Act, 1962



Drawback

- Form for claim of drawback under Section 74 of Customs Act, 1962 on goods exported by post(23 KB)
- <u>Proforma for claiming drawback on re-export of duty paid goods under Section 74 of Customs</u> <u>Act, 1962</u>(23 KB)
- Form for claim of drawback under Rule 11(25 KB)
- Form for claim of drawback under Rule 13(202 KB)
- Application for supplementary claim for drawback under Rule 15 of Customs and Central Excise Duties Drawback Rules, 1995(35 KB)
- <u>Statement DBK-I(</u>65 KB)
- <u>Statement DBK-II(48 KB)</u>
- <u>Statement DBK-IIA(44 KB)</u>
- <u>Statement DBK-III(52 KB)</u>
- <u>Statement DBK-IIIA(40 KB)</u>

Others

- Form of Application for permission to remove goods from one Warehouse to another in the same Port or to another Warehousing Port to be Warehoused there(19 KB)
- Application Form for Grant of a temporary Customs House Agent's License (44 KB)
- Application Form for Grant of a permanent Customs House Agents' License(47 KB)

Shipping Bill Forms

- ATA Carnet Form of Bill of Entry or the Shipping Bill(746 KB)
- <u>Shipping Bill for export of goods under claim for duty drawback(715 KB)</u>
- <u>Shipping Bill for export of dutiable goods</u>(196 KB)
- <u>Shipping Bill for export of duty free goods(185 KB)</u>
- <u>Shipping Bill for export of duty free goods ex-bond(187 KB)</u>
- Bill of export for goods under claim for duty drawback(291 KB)
- <u>Bill of export for dutiable goods</u>(187 KB)
- <u>Bill of export for duty free goods</u>(174 KB)
- <u>Bill of export for duty free goods ex-bond(188 KB)</u>
- Form of Bill of Entry to be filed by a passenger intending to take delivery of gold or silver from a customs bonded warehouse in India(43 KB)



Bill of Entry Forms

- <u>Bill of Entry for Home Consumption(154 KB)</u>
- Bill of Entry for Warehousing(166 KB)
- Bill of Entry for Ex-bond Clearance for Home consumption(83 KB)
- <u>EDI(45 KB)</u>

Bonds

- <u>Bond for CHA Licence</u>(57 KB)
- <u>Surety Bond for a CHA Licence</u>(33 KB)
- Indemnity Bond for Simplified Brand Rate Fixation Scheme(101 KB)

Settlement Commission

• Form of application for settlement of a case under section 127B(29 KB)