

## IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18<sup>th</sup>/19<sup>th</sup> May, 2017]

### I. Multilateral/Bilateral Commitments – Imports by Privileges Persons, Organizations, Authorities and Foreigners

S. No	Present Customs Notification No. and date	Gist of the notification
1	<b>3/57</b> -Customs, dated 08.01.1957	1. Goods imported by <b>Diplomatic missions in India and their families</b> , their personal and household effects, etc are exempted from import duties.
2	<b>121/2003</b> -Customs, dated 01.08.2003	All the equipments and consumable samples imported into India, by the Inspection Team of the Organization of Prohibition of Chemical Weapons, subject to the condition, inter alia, that such equipments shall be <b>exported within six months of their import.</b>
3	<b>46/74</b> -Customs, dated 25.05.1974	Exemption to Pedagogic materials imported by educational institutions, etc. in pursuance of the <b>Customs Convention</b> on the temporary importation of pedagogic material, subject to the condition that the goods are re-exported within 6 months from the date of importation.
4	<b>84/71</b> -Customs, dated 11.09.1971	Exemption to temporary import of Scientific equipments etc. by non-profit making scientific and educational institutions in pursuance of the <b>Customs Convention</b> on the temporary importation of scientific equipment, subject to the condition that the goods are re-exported within 6 months from the date of importation.
5	<b>157/90</b> -Customs, dated 28.03.1990	Exemption to specified goods <b>imported for display or use at specified event</b> such as meetings, exhibition, fairs or similar show or display, etc. which is being held in public interest and is sponsored or approved by the GoI or the ITPO [Schedule II events] or events organised by other organisations [Schedule III events] subject to the condition, inter alia, that the goods are imported under ATA Carnet for temporary admission and the said goods are re-exported within a period of 6 months from the date of importation.
6	<b>148/94</b> -Customs, dated 13.07.1994	Exemption to: (a) Foodstuffs, medicines, medical stores of perishable nature, clothing and blankets, imported by a <b>charitable organization as free gift</b> to it from abroad and meant for free distribution to the poor and the needy, (b) Goods imported by the <b>Red Cross Society</b> for purposes of relief to distressed persons, (c) Drugs, medicines and medical equipments required for the treatment of the victims of the <b>Bhopal Gas Leak Disaster</b> ,

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		<p>(d) Goods imported by the Cooperative for Assistance and Relief Everywhere Incorporated (CARE) under the Agreement between the President of India and CARE. Supplies and equipments imported shall be <b>re-exported</b> when no longer required for the purposes and <b>cannot be sold to a third party</b>,</p> <p>(e) Goods imported into India for relief and rehabilitation purposes, in accordance with the terms of any agreement in force between the GoI and any foreign Government. These goods <b>cannot be sold or otherwise disposed</b> of in India except with the prior approval or subject to conditions as may be prescribed by the GoI.</p> <p>(f) Articles of food and edible material <b>supplied as free gifts</b> to the GoI by the agencies approved by the UNO or the EEC,</p> <p>(g) <b>Articles donated to the GoI</b> for use of defence personnel or donated to the National Defence Fund and dispatched by the Indian Mission in the country where they were donated,</p> <p>(h) Goods gifted or supplied <b>free of cost under a bilateral agreement</b> between the GoI and a Foreign Government.</p>
7	<b>154/94</b> -Customs, dated 13.07.1994	<p>Exemption to:</p> <p>(a) Samples in accordance with the <u>International Convention to facilitate the importation of Commercial Samples and Advertising material drawn up at Geneva</u> and dated the 7th day of November, 1952,</p> <p>(b) Price lists supplied free of charge in accordance with the Convention mentioned above,</p> <p>(c) <u>Commercial samples upto Rs.3 lakh in value in case of gem and jewellery industry and Rs.1 lakh in case of any other industry, and not exceeding 50 units in number in a year</u>, imported as personal baggage by bona fide commercial travellers or businessmen or imported by post or air,</p> <p>(d) <b>Prototypes of engineering goods imported as samples</b> for executing or for use in connection with securing export orders subject to mutilation / re-export,</p> <p>(e) <b>Bonafide commercial samples and prototypes of value upto Rs.10,000 and supplied free of charge.</b></p>
8	<b>104/94</b> -Customs, dated 16.03.1994	Exemption to <b>containers of durable nature subject to re-export within 6 months</b> from the date of their importation.
9	<b>22/2003</b> -Customs, dated 04.02.2003	<p>Exemption to:</p> <p>a) paper money; and</p> <p>b) wool, woollen fabrics and woollen apparels received as gifts by the <b>Indian Red Cross</b>.</p>

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10	<b>151/94</b> -Customs, dated 13.07.1994	<p>Exemption to:</p> <p>(a) <b><u>Fuel in the tanks</u></b> of the aircrafts of an Indian Airline or of the Indian Air Force subject to the condition, inter alia, that the quantity of the said fuel is equal to the quantity of the same type of fuel <b>which was taken out of India in the tanks of the aircrafts of the same Indian Airline or of the Indian Air Force</b>, and on which the duty of Customs, or Central Excise had been paid; and the rate of duty of customs (including the additional duty leviable under the said section 3) or the rate of duty of Central Excise, as the case may be, leviable on such fuel is the same at the time of the arrivals and departures of such aircrafts;</p> <p>(b) <b>Lubricating oil</b>, imported in the engines of any aircraft registered in India or of any aircraft of the Indian Air Force;</p> <p>(c) <b>Specified goods imported by the United Arab Airlines</b> which will be carried on individual aircraft for use in hangars and <b>which are flown back on the same aircraft</b>;</p> <p>(d) Aircraft equipment, engines and spare parts imported by the Air India International or the Indian Airlines <b>having been borrowed by the aforesaid airlines for fitment to their aircraft from foreign airlines outside India or from the foreign manufacturers of the prime equipment</b> subject to the condition, that the said goods are being imported <b>for fitment and re-export</b>; and the said goods are re-exported within one month from the date of their importation into India.</p>
11	<b>130/2010</b> -Customs, dated 23.12.2010	Exemption to printed ticket stocks, airway bills, any printed material which bears the insignia of the importing airline printed thereon including baggage tags, publicity material for distribution free of charge when imported into India by a designated airline.
12	<b>10/2014</b> -Customs, dated 12.05.2014	Exemption to specified goods, when imported into India <b>for display or use at any specified event</b> specified subject to the condition, inter alia, that the specified event is being held in public interest and is sponsored or approved by the <b>Government of India or the India Trade Promotion Organization</b> ; and that <b><u>the said goods are imported under an FICCI/TAITRA Carnet</u></b> issued in accordance with the <b>Agreement between the India-Taipei Association in Taipei and the Taipei Economic and Cultural Center in India on the FICCI/TAITRA Carnet for the Temporary Admission</b> of Goods signed on 20th March, 2013 and the Carnet is guaranteed by the Federation

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		of Indian Chamber of Commerce and Industry in India (hereinafter referred to as FICCI ).
13	<b>106/58</b> -Customs, dated 29.03.1958	Exemption to goods imported by the <b>Vice President of India</b> on appointment or during his tenure of office. a) Articles for personal use; b) Food, drink, tobacco for consumption of Vice-President's household c) articles for furnishing d) motor cars for Vice-President's use
14	<b>207/89</b> -Customs, dated 17.07.1989	Exemption to foodstuffs and provisions (excluding fruit products, alcohol and tobacco) <b>when imported into India by a person residing in India</b> , not being a citizen of India subject to the condition, inter alia, that the CIF value of such <b>goods imported in a year does not exceed Rs.1 lakh.</b>
15	<b>39/96</b> -Customs, dated 23.07.1996	Exemption to imports relating to defence and <b>internal security forces.</b> a) <b>Medals and decorations</b> imported directly by the GoI in the Ministry of Defence. b) <b>Personal effects</b> of the persons on duty out of India with the naval, military or air forces or with the Indian Navy or Central Para Military Forces if imported <b>for delivery to the next of kin of such person if he dies or is wounded, is missing or is taken prisoner of war.</b> c) Bona fide gifts from donors abroad when imported for the <b>maintenance of war graves</b> by an institution subject to certification by the Ministry of Defence. d) <b>Imported stores purchased out of bonded stocks</b> lying in a warehouse intended to be supplied free by the Government for the use of the crew of a ship of the Coast Guard Organization. e) Goods imported for trial, demonstration or training before any authority under the MoD or MHA in the GoI subject to certification by MoD or MHA and subject to the condition that the goods are <b>re-exported</b> within a period of 2 years from the date of importation. f) Goods imported by the National Technical Research Organization (NTRO). This exemption is valid till 31.12.2018.
16	<b>153/94</b> -Customs, dated 13.07.1994	Exemption to: <b>1. Articles of foreign origin for repairs and return,</b> <b>2. Theatrical equipment including costumes for use by a foreign theatrical company or dancing troupe and re-exported thereafter,</b> <b>3. Photographic, filming, sound-recording and radio equipments, raw films, video tapes and sound recording tapes imported in public interest and has been sponsored by the GoI and subject to certification by the Ministry of I&amp;B and subsequent re-export,</b>

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		4. Mountaineering equipments, materials, clothing, foodstuffs and provisions (excluding alcoholic drinks, cigarettes and tobacco), medical stores, imported by a mountaineering expedition and subject to <b>re-export</b> ,
17	<b>51/96</b> -Customs, dated 23.07.1996	Exemption to research equipments imported by: <ul style="list-style-type: none"> <li>(a) Public funded research institutions or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional Engineering College, other than a hospital,</li> <li>(b) Research institutions, other than a hospital,</li> <li>(c) Departments and laboratories of the Central Government and State Government, other than a hospital,</li> <li>(d) Regional Cancer Center (Cancer Institute),</li> </ul> <b>subject to, inter alia, registration with the DSIR.</b>
18	<b>8/2016</b> -Custms, dated 05.02.2016	Exemption to goods imported for display or use at specified event [fair, exhibition] subject to <b>re-export within 6</b> months from the date of clearance of the imported goods.
19	<b>326/83</b> -Customs, dated 23.12.1983	Exemption to: <ul style="list-style-type: none"> <li>(a) Articles of <b>gift received from any foreign government by Union or State Ministers and specified public servants and imported as baggage</b>,</li> <li>(b) Articles of gift imported into India by a foreign dignitary, visiting India for any official purposes, <b>as part of his baggage and to be gifted to Union or State Ministers and specified public servants.</b></li> </ul>
20	<b>146/94</b> -Customs, dated 13.07.1994	Exemption to: <ul style="list-style-type: none"> <li>(a) <b>Challenge Cups and Trophies awarded to an Indian team in connection with its participation in a tournament outside India and brought by it into India for being kept with an Official Sports Association,</b></li> <li>(b) <b>Medals and trophies awarded to members of Indian teams for their participation in international tournaments or competitions outside India,</b></li> <li>(c) <b>Prizes won by any member of an Indian Team</b> if the team has participated in any international tournament or competition in relation to any sport or game, with the approval of the GoI in the Department of Youth Affairs and Sports,</li> <li>(d) <b>Trophy</b> when imported into India by the National Sports Federation recognized by the Central Government or any Sports Body for being awarded to the winning team <b>in the international tournament including bilateral tournament and World Cup event to be held in India.</b></li> </ul>

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21	<b>43/96</b> -Customs, dated 23.07.1996	Exemption to specified goods on which a manufacturing process was undertaken in India and which were exported out of India for carrying out further manufacturing process of coating, electroplating or polishing or a combination of one or more of these processes, as the case may be, <b>when re-imported into India</b> after completion of the said processes, from the customs duty leviable on the value of goods which were exported i.e. <b>customs duty is leviable on the value of the fair cost of the said processes carried out abroad</b> (whether such cost is actually incurred or not) and insurance and freight, both ways.
22	<b>259/58</b> -Customs, dated 11.10.1958	Exemption to Challenge cups and trophies: (a) <b>Which have been won by any unit of the Defence Forces in India</b> or by a particular member or members of such unit in a competition; or (b) <b>Which are being re-imported and which before being exported has been won by any such unit or member or members of a unit in a competition;</b> or (c) <b>Which have been sent by <u>donors</u> resident abroad for presentation to or competition among such units or members of such units.</b>
23	<b>271/58</b> -Customs, dated 25.10.1958  [Since superseded by Notification No. 17/2017-Cus dated 21-04-2017]	Exemption to articles <b>re-imported by or along with a unit of the Army, the Navy or the Air force or a Central Para Military Force</b> on the occasion of its return to India after a tour of service abroad subject to satisfaction of the Commissioner of Customs that these articles were exported by or along with such unit on the occasion of its departure from India on such tour.
24	<b>174/66</b> -Customs, dated 24.09.1966	Goods not produced or manufactured in India, which are private personal property and which prior to their import into India have been exported therefrom and <b>re-imported within three years from the date of export.</b>
25	<b>158/95</b> -Customs, dated 14.11.1995	Exemption to: (a) Goods manufactured in India and parts of such goods whether of Indian or foreign manufacture and <b>re-imported into India</b> for repairs or for reconditioning. (b) Goods manufactured in India and <b>re-imported</b> for reprocessing or refining or remaking. Subject to the condition, inter alia, that goods are re-imported within <b><u>one / three years from the date of export [10 years in the case of Nepal and Bhutan]</u></b> ; that goods are re-exported within 6 months of re-import, etc.
26	<b>241/82</b> -Customs, dated 04.11.1982	Exemption to goods [ <b>on their re-import</b> ] not produced or manufactured in India and <b>on which the duty of customs leviable has been paid</b> at the time of their importation into



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		<p>India and which were exported out of India for the execution of a contract approved <b>by the Reserve Bank of India</b> in connection with any commercial and industrial (including constructional) activities.</p> <p>In the case of goods on which any alterations, renovations, additions or repairs have been executed subsequent to their export, <b>IGST will be payable on the value equal to the cost of such alterations, renovations, additions or repairs while the goods were abroad.</b></p>
27	<b>94/96</b> -Customs, dated 16.12.1996	<p>Exemption to:</p> <ul style="list-style-type: none"> <li>a) <b>re-import</b> of goods exported under claim of any export scheme [drawback, rebate, bond, DEEC or EPCG, DEPB],</li> <li>b) <b>re-import</b> of goods sent abroad for repairs etc.</li> <li>c) re-import of cut and polished precious and semi-precious stones sent abroad for some treatment [para 4A.20.1 of the FTP]</li> <li>d) Import of parts components of aircrafts replaced or removed during the course of maintenance in a SEZ.</li> </ul> <p>For (a), for goods exported prior to 1<sup>st</sup> of July, the repayment will go to Centre in CVD account. For exports after 1<sup>st</sup> July, the IGST paid will be apportioned.</p>
28	<b>134/94</b> -Customs, dated 22.06.1994	<p>Exemption to specified goods, when imported into India <b>for carrying out repairs, reconditioning, reengineering, testing, calibration or maintenance</b> (including service), subject to the condition, inter alia, that</p> <ul style="list-style-type: none"> <li>a) the repairs, reconditioning, reengineering, testing, calibration or maintenance (including service) as the case may be, is undertaken in accordance with the provisions of <b>section 65 of the Customs Act, 1962</b> (52 of 1962), and</li> <li>b) the goods repaired, reconditioned, reengineered, tested, calibrated or maintained (including service) as the case may be, <b>are exported and are not cleared outside the Unit.</b></li> </ul>
29	<b>26/2011</b> -Customs, dated 01.03.2011	<p>Exemption to:</p> <ul style="list-style-type: none"> <li>(a) Works of art including statuary and pictures intended for <b>public exhibition in a museum or art gallery;</b></li> <li>(b) Works of art namely memorials of a public character <b>intended to be put up in a public place</b> including, materials used or to be used in their construction, whether worked or not;</li> <li>(c) Antiques intended <b>for public exhibition</b> in a public museum or national institution;</li> </ul>

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30	<b>273/58</b> -Cusoms, dated 25.10.1958	Exemption to <b>re-import</b> of unclaimed postal articles which were originally posted in India and re-imported as unclaimed, refused or redirected.
31	<b>117/61</b> -Customs, dated 13.10.61	Exemption to engines and parts of aircraft, when <b>re-imported</b> into India after having been exported, from the customs duty leviable on the value of goods which were exported [customs duty is leviable on the cost of repair], which includes the charges <b>paid for the materials as well as for labour, insurance and freight</b> ) in the following cases:- (a) Engines and certain specified parts which fail abroad and are re-imported. (b) Engines or certain specified parts sent abroad as a stand-by for replacement of a defective one and subsequently brought back to India in the same condition without being installed on an aircraft. (c) Engines and certain specified parts lent by an Indian company to a foreign Company.
32	<b>26/62</b> -Customs, dated 19.02.1962	Exemption to catering cabin equipments and food and drink on <b>re-importation</b> by the aircrafts of the Indian Airlines Corporation from foreign flights subject to the condition that the goods were not taken on board at any foreign port or place.
33	26/62-Customs, dated 19.02.1962	Exemption to catering cabin equipments and food and drink on re-importation by the aircrafts of the Indian Airlines

## **II. Exemption for goods in transit to and from Nepal Bhutan [land locked countries] Notification No 38/96 –Customs.**

S. No.	Gist of the notification
1	Goods imported; a) from foreign country for the purpose of exports to Bhutan or Nepal; b) from Bhutan or Nepal into India for exports to foreign Country.



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### III. Miscellaneous exemptions - Notification No. 12/2012-Customs.

S. No.	Chapter/ Heading /Subheading / tariff item	Description of goods	IGST Rate
414.	85 or any other Chapter	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team	Nil
415.	85 or any other Chapter	Photographic, filming, sound recording and radio equipment, raw films, video tapes and sound re- cording tapes of foreign origin, if imported into India after having been exported therefrom	Nil
418.	85 or any other Chapter	Goods imported for being tested in specified test centres	Nil
448A	8802 (except 8802 60 00 that is space craft)	All goods [aircrafts, helicopters etc.]	Nil
449.	88 or any other Chapter	The following goods, namely :- (a) Satellites and payloads; (b) Scientific and technical instruments, apparatus, equipments (including computers and computer software), accessories, parts, components, spares, tools, mock ups and modules, raw materials and consumables required for launch vehicles and for satellites and payloads (c) Ground equipment brought for testing of (a)	Nil
518.	Any Chapter	Used <i>bona fide</i> personal and household effects belonging <b>to a deceased person</b>	Nil
519.	Any Chapter	Goods imported through postal parcels, packets and letters, the CIF value of which is not more than one thousand rupees per consignment	Nil
520.	Any Chapter	Archaeological specimens, photographs, plaster casts or antiquities, intended <b>for exhibition for public benefit in a museum managed by the Archaeological Survey of India or by a State Government</b>	Nil
357A.	84 or any other Chapter	Goods specified in <b>List 34</b> required in connection with: (a) petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India	5% This will apply to domestic supplies also.

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		Limited on nomination basis, (b) petroleum operations undertaken under specified contracts (c) petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy (d) petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP) (e) coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.	
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IV. **Exemption from IGST on imports by a SEZ unit or SEZ developer for authorized operations**

V. **Exemption from IGST from bonafide passenger baggage and transfer of residence**

S. No	Chapter/Heading	Item covered
1	9803	Exemption from IGST 1. on goods imported by <b>a passenger or a member of a crew</b> in his baggage. [Does not apply to motor vehicles, alcoholic beverages, tobacco and tobacco products] 2. on goods imported by a person of India origin on his return to India [Transfer of Residence Notification No 26/2016-Customs ] 3. on one lap top imported by a passenger of 18 years or more age [Notification No. 11/2004-Customs]