

# Importing Personal Property Into INDIA

### IMPORTING HOUSEHOLD GOODS AND PERSONAL EFFECTS

## TRANSFER OF RESIDENCE MAY IMPORT THEIR GOODS SUBJECT TO THE FOLLOWING CONDITIONS:

Shippers of Indian origin, Foreign Nationals and returning Indian Citizens transferring residence to India may import household goods & personal effects under the following conditions:

- The owner has resided overseas for the past 2 years, is transferring his/her residence to India and has not stayed in India for over 180 days in the preceding two years.
- Foreign nationals must have a resident/business/work/entry visa.
- Goods must be shipped within 30 days of arrival of the owner into India. Cars must be shipped within 6 months of arrival.
- Shipper must be present at time of customs clearance to avoid heavy demurrage/container detention fines.

Professionals who are returning from work assignments abroad may qualify for the following additional concessions:

- For returning Indian Citizens who have resided abroad for at least 3 months:
  - Used household goods (linens, utensils, tableware, kitchen appliances and an iron) up to total value of Rs. 6000 and professional equipment up to Rs. 10,000.
- For returning Indian Citizens who have resided abroad for at least 6 months:
  - Used household goods up to total value of Rs. 6,000 and professional equipment up to a value of Rs. 20,000.
- For returning Indian Citizens who have resided abroad for at least 365 days during the preceding 2 years after termination of their work and have not obtained this concession in the preceding 3 years:
  - Used household goods and personal effects, which have been owned and

used by the shipper for at least 6 months and are not part of other concessions, up to total value of Rs. 75.000.

#### **Notes:**

- ✓ In general, import consignments with household goods are 100% physically inspected upon entry as per Indian customs regulations.
- Shipper's personal presence is generally required during customs examination. A power of attorney can be executed if shipper cannot be present.
- Only one family member is permitted transfer of residence benefits.
- Shipper must be present at time of customs clearance to sign the declaration of contents.
- Short visits to India in the preceding 2 years are permitted, provided the total length of stays does not exceed 6 months.
- ✓ In the absence of a visa, a shipment can be cleared under bond, provided the visa is pending.
- ✓ A returning Indian Citizen who has resided abroad for at least 1 year is allowed to import jewelry up to a total value of Rs. 10,000 for males and Rs. 20,000 for females.
- Items should not be packed in original cartons or with original brochures.
- Only foreign nationals are allowed to import food stuff duty-free up to a maximum of Rs. 50,000/US\$1,050.00 per calendar year. This does not include alcoholic beverages.
- For returning Citizens of India who have resided abroad for less than one year, household goods/ personal effects must not exceed Rs. 30,000.

### **REQUIRED DOCUMENTS**

- Valid passport for shipper and all family members.
- A visa is required for stays exceeding 30 days and must be valid for at least 1 year.
- ✓ Original Bill of Lading

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- Detailed, valued, itemized inventory in English with dates of purchases and brand, model and serial numbers of all major appliances.
- Indian Customs Declaration Form signed in witness of Customs Officer
- ✓ Insurance Policy

DIPLOMATIC REMOVALS; RESTRICTED/PROHIBITED ITEMS; MOTOR VEHICLES

### **DIPLOMATIC SHIPMENTS**

 Import of household goods and personal effects are permitted duty-free if accompanied by the appropriate documentation.

### REQUIRED DOCUMENTS FOR DIPLOMATS

 Duty-free exemption certificate issued by Government of India, Ministry of External Affairs, INDIA, New Delhi.

### **DUTY FREE ITEMS**

If used and old, and if under Transfer of Residence, these items may be imported duty free:

- Clothes, books, kitchenware
- Small household appliances (mixer, juicer, iron)
- Computers (lap top or desk top)
- VCRs, Cassette Players
- Refrigerators-capacity up to 300 liters

### **CONCESSIONAL DUTY ITEMS**

Under transfer of residence, if used and old, the following items can be imported at a concessional duty of 15%:

- TVs, DVD players, Video Home Theater Systems, Stereos,
- Dishwashers, Air-Conditioners, electric cooking range, washing machine, microwave oven, refrigerator with capacity over 300 Liters, deep freezer,
- video camera and accessories, sound recording equipment, video reproduction equipment, cinematographic films of 35 mm and above
- Word processors, fax machine, portable photocopiers.
- Boats or aircraft
- Gold or silver in any form other than ornamental (for example: coins).

### NON-TRANSFER OF RESIDENCE, NEW GOODS AND OTHER GOODS:

Import duty for all other goods not defined above, and for non-transfer of residence goods will be charged a duty of 40% assessed value.

### NOTES ABOUT IMPORTING GOODS INTO INDIA:

- If more than one type of appliance or electronic device is imported then the second will incur duty at a rate of 60%.
- It is recommended to record the model and serial numbers of major appliances/electronic devices on the packing inventory. Lift van loading charts are required for all shipments.
- Alcohol, liquor & tobacco products are only allowed if part of the shipper's checked or carry-on baggage while arriving in India. Alcohol, liquor, wine and other alcoholic beverages are not allowed duty-free as part of household effects. Customs duties are very high for alcohol at 200% of the value and liable to confiscation. The shipment of alcohol is therefore discouraged.
- Tobacco is restricted to 200 cigarettes, 50 cigars or 250 grams of tobacco. Duties are assessed at 150%.
- Alcohol is restricted to 2 liters.
- Gold and silver is restricted and may only be imported as baggage by passengers of Indian origin or passengers holding a passport issued under the Passport Act, 1967.

### PROHIBITED ITEMS

- Firearms, ammunition and weapons are strictly prohibited unless a license is obtained prior to importation and applicable duty is paid.
- Any obscene and pornographic materials
- Politically undesirable literature
- Narcotics and psychotropic substances
- Precious metals

### **IMPORTATION OF MOTOR VEHICLES**

The legalities of importing a car are very complicated and it is recommended that shippers contact their nearest Indian consulate to discuss their particular situation to determine if importing a car is permitted or feasible.

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- Under Transfer of Residence, returning Indian nationals and foreign nationals coming to India for employment may import one motor vehicle but it is subject to duty at a rate of approximately 185%CIF value.
- Automobile age must not exceed three years
- The value of used motor vehicles will be based upon a depreciated value according to the year of registration.
- No left hand drive cars are permitted
- The shipper must have resided abroad for at least 2 years continuously.
- The shipper must have owned the car for at least 1 year.

- The car must arrive within 6 months of the shipper's arrival in India.
- All non-diplomatic old or used cars will only be cleared in Nava Sheva or Mumbai.
- All non-diplomatic new cars will only be cleared in Nava Sheva, Mumbai, Chennai and/or Calcutta.
- Only Diplomatic cars can be cleared through customs in New Delhi.
- All customs duties for automobiles must be paid in Indian rupees. Convertible foreign exchange is no longer accepted.

### **IMPORTING A MOTOR VEHICLE AND PETS**

### **REQUIRED DOCUMENTS**

- ✓ Original Vehicle Registration/Title
- ✓ Original Bill of Lading
- ✓ Original Passport
- A two-year "No Sale" bond, to be filed at time of import
- ✓ Insurance Policy
- ✓ Original manufacturer's invoice
- ✓ List of extras and purchase date

### **IMPORTATION OF PETS**

- Only one dog or cat is permitted importation.
- Dogs should be vaccinated against Aujossky's disease, distemper, rabies, leishmaniansis and leptospirosis.

- Shipper must be present in India to clear pet through customs.
- Customs procedures vary according to the port of entry. May involve satisfactory health examination by a quarantine officer.

### **REQUIRED DOCUMENTS**

- ✓ Health certificate from origin
- Rabies vaccination certificate at least 30 days old.
- Air waybill

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#### **ACKNOWLEDGMENTS:**

- Indian Central Board of Excise & Customs, <a href="http://www.cbec.gov.in/cae/trylers-info.htm">http://www.cbec.gov.in/cae/trylers-info.htm</a>, July 2005.
- Interem India, 2002
- B.M. International, Customs Removals, <a href="http://www.bminternational.com/customs.htm">http://www.bminternational.com/customs.htm</a>, May 2000.
- P.M. Packers & Movers, <a href="http://www.packersindia.com/top.html">http://www.packersindia.com/top.html</a>, April 2000.
- Globe Moving & Storage Co., <a href="http://www.globemoving.net">http://www.globemoving.net</a>, India, 2006

The information presented herein his based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.

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