

신흥교역국의 통관환경 연구 인도

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※ 본 보고서는 인도 관세제도의 대부분을 담기 위해서 노력하였으나 지면의 부족 및 시간상의 제약으로 인해 부족한 부분이 있다. 또한 가급적 최신의 내용을 수록하기 위하여 노력하였지만, 사회·경제 상황에 따라 세제에 변화가 빈번하여 가장 최신의 내용을 본 보고서에 반영하는 데에는 한계가 있었다.

따라서 본 보고서는 인도의 관세에 대한 최소한의 길라잡이임을 밝히며, 보다 정확하고 구체적인 사항은 인도 관세소비세 중앙위원회 및 관세평가국의 출판물 및 홈페이지와 관련 법령을 참조할 것을 권장한다. 특히 민감한 사안에 대하여는 반드시 관련 법령을 통해 확인할 필요가 있으며, 불명확한 부분에 대해서는 관련 관세전문가의 도움을 받을 것을 강조하고자 한다.

본 보고서의 내용은 저자들의 개인적인 의견이며, 한국조세재정연구원의 공식적인 견해와 무관함을 밝혀 둔다.

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I. 개 관

1. 일반 개황¹⁾

- 인도(The Republic of India)는 서남아시아에 위치하며, 수도는 뉴델리(New Delhi)임
 - 뉴델리는 1931년부터 인도 수도이며 약 2천 2백만명이 거주하고 있음

- 인도의 인구는 2013년 기준 약 12억 2천명이며, 전 세계 인구의 약 18%를 차지하는 세계 2위 인구대국임
 - 인종 구성은 인도 아리안족²⁾ 72%, 드라비다족 25%, 몽골족 및 기타 3%임

- 인도의 국토면적은 328만km²로 세계에서 7번째로 넓은 면적의 국가로 이는 남한의 약 33배에 달하며, 북쪽으로는 중국, 네팔, 동쪽으로는 미얀마, 방글라데시, 남쪽으로는 스리랑카와 접경하고 있음
 - 인도는 열대 몬순 기후로 분류되나 지역에 따라 온대, 고산 기후 등 다양한 기후를 보이며, 크게 혹서기(3~6월), 우기(7~9월), 건기(10~2월)로 나누어짐

- 정부형태는 내각책임제로, 연방정부는 대통령 및 대통령에게 자문을 행하는 각료위원회(Council of Ministers)로 구성되고, 각료위원회 위원장은 총리임
 - 대통령은 국가원수로서 군 통수권과 일체의 행정권을 보유하고 있으나 실질적인 권한은 총리가 행사함
 - 총리는 연방하원의 다수의석을 차지하는 정당 또는 연합세력의 지도자로 대통령이 지명함

1) KOTRA, 현지시장정보 국가정보(2014)

2) 인도 문화의 원형은 상당 부분 아리안족이 인도 반도 침입후 정착 하면서 이루어졌음

- 종교는 전체 국민의 80.5%가 힌두교이며 그 외 이슬람교, 기독교, 시크교, 불교, 자이나교 등임
 - 인도 국민에게 종교는 생활과 밀착되어 인도 문화에 매우 큰 부분을 차지함
- 인도에서는 헌법상 카스트(Caste) 제도에 의한 차별이 금지되어 있으나, 아직도 카스트 신분제도가 영향을 미치고 있으며 브라만, 크샤트리아, 바이샤, 수드라 등 4개의 계층으로 나뉨
 - 브라만은 사제계급, 크샤트리아는 무사계급, 바이샤는 농민·상인 등의 서민계급, 수드라는 노예계급을 말함
- 인도 헌법에서 인정하는 공용어는 힌디어를 포함하여 총 22개이며, 가장 광범위하게 사용되는 언어는 힌디어임
 - 영어는 공용어가 아니지만 의회, 행정부, 사법부 및 사회 각 분야에서 넓게 통용됨
 - 인도인들은 서로 다른 179개의 언어와 544개의 방언들을 사용하며, 인구 1천만명 이상이 사용하는 언어만 20개 이상이라 주(州)의 경계 지역을 통과하면 의사 소통이 불가능해 언어 문제가 심각함
- 인도의 화폐단위는 루피(Rupee, Rs., INR)와 파이사(Paise, P.)이며 1루피는 100파이사이고 1루피는 약 18원임³⁾
- 인도는 세계 최대의 민주주의 국가로 유권자가 약 7억명에 달하며, 극심한 빈부격차와 26%에 달하는 문맹률에도 불구하고 자유민주주의에 대한 의식이 일반화되어 있음
- 인도는 1980년대부터 파키스탄과 카슈미르⁴⁾ 지역 문제로 잦은 분쟁을 겪고 있으며 무력 충돌이 지속되고 있음

3) 2014년 6월 기준

4) 남아시아의 북쪽의 지역 이름으로 현재 잠무 카슈미르는 인도령, 아자드 카슈미르와 길기트발티스탄은 파키스탄령에 속하며 아크사이친은 중국령임

- 1947년 인도가 영국으로부터 독립하면서 힌두교도가 많은 지역은 인도, 이슬람교도가 많은 지역은 파키스탄이 되었는데 카슈미르 지역에 대한 영토권은 확정되지 않음
- 인도의 회계 연도(Fiscal Year)는 전년도 4월 1일부터 금년 3월 31일까지로 대부분의 통계 및 경제관련 자료는 13-14나 2013-2014로 표시하는데 2013-2014년은 2013년 4월부터 2014년 3월까지를 의미함
- 인도는 15~24세 인구 비중이 약 20%에 달하는 등 향후 소비를 주도해 나갈 젊은 세대가 늘어나고 있어 거대 내수시장으로서의 잠재력이 큼
 - 2050년 인도의 인구 피라미드는 중간층이 두꺼운 종형으로 추정되며 이는 지속적인 경제성장에 중요한 요소로 인식되고 있음
- 인도의 물가수준은 우리나라에 비해 싼 것으로 알려져 있으나 품목과 지역에 따라 큰 편차를 보이고, 경제금융의 중심지인 뭄바이 같은 대도시의 사무실 임차료, 집세 등은 세계 5위권 수준으로 서울을 상회함
- 1947년 독립 이후 인도의 외교정책은 비동맹주의와 균형주의로 설명할 수 있으며, 1991년 소련 붕괴 이후 비동맹운동은 정치보다는 사회·경제 및 국제 관계에 초점을 두는 실용적인 노선을 취하기 시작하였음
 - 현재 인도는 고도 경제성장 실현, 국제원자력 협력 추진을 통한 핵보유국으로서의 국제적인 위상 확보, 유엔 안보리 상임이사국 진출 추진 등 세계 강대국의 하나로 급부상하고 있음
- 인도는 파키스탄과 국경문제로 잦은 분쟁을 겪고 있으며, 2010년 4월 평화협상 이후 충돌과 협상을 거듭하고 있음
 - 인도는 아프가니스탄과 교역 및 안보에 대해 유대관계를 공고히 하고 있어 파키스탄과의 관계에 불안요인으로 작용하고 있다고 보여짐⁵⁾

- 인도는 국민의 약 19%가 절대 빈곤층에 속하고, 하루 500원 이하로 연명하는 사람이 8억 명에 달하고, 연 2%가 넘는 증가율로 매년 약 1,600만명씩 인구가 증가하는 등 소득불평 등 문제가 심각함
- 풍부한 자원, 광범위한 산업 기반, 증가 일로에 있는 양질의 기술 인력, 경제 개방과 자유화 정책 등에 힘입어 본격적인 고도 성장 궤도에 진입하였다는 평가를 받고 있음
 - 하지만 일각에서는 빈약한 국내 자본과 낙후된 사회 간접 시설은 경제 계획 수행에 상당한 장애 요소가 되고 있다는 우려의 목소리도 있음
- 인도는 영국 식민 지배시의 관습과 사회주의적 정책 운영으로 전통적으로 관료의 힘이 매우 강하며 이런 유산이 아직도 사회 전반에 남아 있음
 - 일상생활, 인허가 취득, 사업 운영시 관료 사회와의 접촉이 필수적이며 일선 하부조직에서 고위층까지 문제해결에 많은 시간과 경제적·비경제적 비용이 소요되는 것이 일반적임
 - 특히 인도 투자 진출, 세관 통관, 정부 공기업 입찰, 조세 납부 등에 있어서는 이러한 측면에 대한 고려가 필수적임

2. 경제 개황

가. 인도의 주요 경제 지표

- 2013년 인도 GDP는 약 1조 7,582억달러, 경제성장률은 3.8%로 경제 개혁 조치와 농업 생산량 증가로 소폭 증가함
 - 2012년 GDP는 약 1조 8,417억달러로 전년 대비 4.5% 감소했고, 2012년 경제성장률은 3.2%로 0.6% 상승함

5) 한국수출입은행 해외경제연구소 인도편

- 2014년 인도의 예상 경제성장률은 5.4%임⁶⁾
 - 물가와 환율은 하락하고 주가는 상승하며 산업생산지수는 회복세를 보이는 등 경제 전반이 안정성을 유지하면서 앞으로 인도 경제가 깊은 침체에서 벗어나 회복될 것이라는 기대감이 확대되고 있음⁷⁾
- 인도의 경제 성장 동인은 12억 인구의 거대한 내수시장의 실질 구매력 급증과 저임의 풍부한 영어구사 노동력, 세계적인 수준의 IT산업 등을 들 수 있음
- 인도의 경제 규모는 구매력평가(PPP) 기준 5조 5,000억달러이며 GDP 기준 세계 13위 수준임
 - 세계 GDP에서 차지하는 비중이 PPP 기준 6.4% 수준으로 미국(17.1%), 중국(14.9%)에 이은 세계 3위임⁸⁾
- 산업생산지수가 저점을 통과해 회복되고 있으며, 소비자물가(CPI)와 도매물가(WPI)가 2014년 2월에는 각각 8.1%와 4.68%로 크게 하락하여 물가도 안정화되고 있는 것으로 나타남
 - 2013년 11월 기준 소비자물가와 도매물가는 11.16%와 7.52%이었음
- 인도 중앙은행은 과도한 루피화 가치 하락으로 통화량 축소, 해외송금 한도액 축소, 인도 기업의 해외 직접투자 규제 등의 방식으로 환율시장에 개입하는 등 적극적인 환율 방어 정책을 펴고 있음
 - 루피화 가치는 2013년 6월 아시아 통화중 가장 큰 하락폭(약 17%)을 기록하여 루피화 사상 최고치인 달러당 58.94루피를 기록함
- 반면, 다양한 종교·민족·언어 등의 복잡한 사회구조로 인한 사회 불안요인이 상존하

6) IMF 통계

7) 이순철, 인도경제 회복 기대감 확대와 과제(2014.4)

8) 미래에셋 경제리서치센터 2014.4

고, 전력·교통·통신 등의 인프라가 열악하며, 관료주의와 복잡한 행정업무는 인도 경제 발전을 위한 해결 과제임

〈표 I-1〉 인도의 주요 경제 지표

구분	2010년	2011년	2012년	2013년
경상 GDP(억달러)	1조 7,110	1조 8,728	1조 8,417	1조 7,582
1인당 GDP(달러)	1,432	1,547	1,501	1,414
경제성장률(%)	10.5	6.3	3.2	3.8
물가상승률(%)	10.4	8.4	10.4	10.9
실업률(%)	8.1	8.2	8.5	8.8
대미달러환율	45.7	46.7	53.4	58.7
수출(억달러)	2,259	3,072	3,019	3,178
수입(억달러)	3,577	4,753	5,035	5,151
FDI(순유입, 억달러)	265	342	253	330
외환보유(억달러)	2,977	2,979	2,899	2,770

자료: 인도 중앙은행, 인도 재무부, World Bank Database; CIA World Fact Book

나. 인도의 수출입 동향⁹⁾

- 인도 상공부는 수출확대를 목표로 수출진흥자본재(EPCG)¹⁰⁾에 대한 영세율을 연장하고 무역적자 축소를 위해 사치품 수입억제, 반덤핑과 보조금 조사 확대, 특정품목의 수입관세율 인상 등의 정책을 제시하고 있음
- 인도의 전체 교역액은 2009년 세계 금융위기 기간을 제외하고 지속적으로 증가하고 있음
- 인도의 2011-12 회계연도 수입액은 전년 대비 약 32% 증가한 4,893억달러를 기록한 반면 수출액은 전년 대비 약 22% 증가하여 동 회계연도 무역적자는 1,833억달러에 달하였

9) KOTRA(2014), KOTRA 국가정보 인도편 '투자환경'에서 요약, 발췌

10) Export Promotion Capital Goods

고 2012-13 회계연도에 무역적자는 1,903억달러까지 상승

- 2013-14 회계연도에는 미국 양적완화의 영향으로 무역적자가 1,370억달러까지 전년 대비 대폭 감소하였음

〈표 I-2〉 최근 인도의 교역량 및 무역수지

(단위: 억달러)

구분	2009-10	2010-11	2011-12	2012-13	2013-14
총 교역액	4,670	6,208	7,952	7,911	7,641
수출 (전년 대비 증감률, %)	1,787 (-3.51)	2,511 (40.51)	3,059 (21.82)	3,004 (-1.8)	3,135 (4.36)
수입 (전년 대비 증감률, %)	2,883 (-5.04)	3,697 (28.23)	4,893 (32.35)	4,907 (0.29)	4,505 (-8.19)
무역수지	-1,096	-1,186	-1,833	-1,903	-1,370

주: *는 추정치

자료: 인도경제모니터링센터(CMIE), IMF 통계

- 인도의 주요 수출 품목은 엔지니어링 제품을 비롯한 원유 및 석유제품, 기타공산품, 농수산물 등임
 - 엔지니어링 제품은 기계 및 기구, 금속제품, 1차 및 반가공 철강, 수송기계 등을 포함함
- 주요 수입 품목은 원유 및 석유제품, 자본재, 금·은, 화학제품 등이 차지하고 있음
 - 기타 수입물품은 석탄, 전자제품, 금·은, 철강, 금속광물 및 스크랩, 비철금속, 진주·귀석 등을 포함함

〈표 I -3〉 주요 품목별 수출 현황(2012-2013)

(단위: 백만달러, %)

수출			
품목	금액	증가율	비중
농수산물	40,611.6	8.44	13.52
광석 및 광물	5,554.4	-34.23	1.85
피혁	4,866.6	1.58	1.62
화학제품	29,482.4	9.25	9.82
엔지니어링 제품	64,853.5	-3.58	21.60
섬유(의류 제외)	14,406.7	0.55	4.79
의류	12,916.1	-5.61	4.30
기타 공산품	57,058.1	19.00	19.00
원유 및 석유제품	60,179.8	20.04	20.04
기타	10,286.3	3.42	3.42

주: *는 추정치
 자료: 인도경제모니터링센터(CMIE), IMF 통계

〈표 I -4〉 주요 품목별 수입 현황(2012-2013)

(단위: 백만달러, %)

수입			
품목	금액	증가율	비중
원유 및 석유제품	169,046.0	9.08	34.47
식품류	15,851.8	18.84	3.23
섬유사·직물 및 의류	3,999.8	1.84	0.81
화학제품	35,373.1	-3.26	7.21
자본재	60,452.5	-8.37	12.32
기타	19,368.6	39.39	3.95

주: *는 추정치
 자료: 인도경제모니터링센터(CMIE), IMF 통계

- 2013년 기준 인도의 주요 수출대상국은 미국, UAE, 싱가포르, 홍콩, 사우디아라비아, 중국, 영국, 네덜란드, 독일, 일본 순이며, 주요 수입대상국은 중국, UAE, 사우디아라비아,

스위스, 미국, 이라크, 쿠웨이트, 베네수엘라, 인도네시아, 카타르 순임

- 미국은 인도 전체 수출의 12.48%의 비중을 차지하며 중국은 전체 수입의 10.71%를 구성함
- 고유가의 여파 및 화력발전, 차량 연료 사용 목적을 위한 원유 수입 증가로 UAE, 사우디아라비아, 쿠웨이트 등 산유국이 지속적으로 포함된다는 점이 특징적임
- 우리나라는 인도의 22위 수출대상국이며, 12위 수입대상국임

〈표 I-5〉 2013년 인도의 주요 국가별 수출입 현황

(단위: 억달러, %)

순위	수 출				수 입			
	국가	금액	증가율	점유율	국가	금액	증가율	점유율
1	미국	293.2	5.01	12.48	중국	247.1	-3.22	10.71
2	UAE	244.6	-14.73	10.41	UAE	207.1	-7.14	7.62
3	싱가포르	112.2	-0.83	4.78	사우디아라비아	194.6	9.18	7.56
4	홍콩	102.7	5.46	4.37	스위스	174.9	13.73	6.45
5	사우디아라비아	95.1	46.77	4.05	미국	116.7	-4.18	4.92
6	중국	94.7	-18.46	4.03	이라크	113.0	9.49	4.45
7	영국	71.9	15.47	3.06	쿠웨이트	88.9	0.15	3.74
8	네덜란드	64.8	-3.25	2.76	베네수엘라	77.2	52.32	3.29
9	독일	56.1	0.82	2.39	인도네시아	75.4	5.50	3.09
10	일본	49.2	-2.09	2.10	카타르	71.7	-7.50	3.01

자료: WTA(World Trade Association); KOTRA(2014)

다. 인도의 외국인 투자 동향¹¹⁾

- 인도의 외국인 직접투자가 크게 증가한 것은 1990년대 중반부터이며, 특히 1990년대 후반부터 인도의 IT 산업이 부각되면서 인도에 대한 선진국들의 IT 투자가 증가한 것이 인도의 외국인 투자가 증가하는 계기가 됨
 - 2012년 외국인 투자 유치금액은 465억 5,300만달러임
 - 인도에 대한 외국인 투자는 각국의 주요 기업들을 중심으로 이루어졌으며, 일반 중

11) KOTRA, 『KOTRA 국가정보 인도편』, ‘투자환경’ 부분, 2014.

소기업들의 본격적인 투자는 인프라 부족 등으로 크게 증가하지 못하였음

- FDI 유치 확대를 위해 일부 산업별 외국인 투자 한도를 높이고 투자 절차도 간소화하고 있음
 - 외국인 투자 정책은 소수 업종을 제외하고 점차 개방되고 있으며 제조업 전반은 투자가 대부분 가능함

〈표 I-6〉 주요 FDI 개혁 조치

구 분	내 용
소매업	단일 브랜드는 외국인 투자 100% 허용, 49% 이하 자동승인 49% 이상 정부승인, 복수 브랜드는 외국인 투자 51% 허용
통신	외국인 투자 100% 허용, 49% 이하 자동승인, 49% 이상 정부승인
자산재조정	외국인 투자 100% 허용, 49% 이하 자동승인, 49% 이상 정부승인
택배	외국인 투자 100%, 자동승인 허용
차(tea) 재배	외국인 투자 100% 허용, 49% 이하 자동승인, 49% 이상 정부승인
방송	외국인 투자 74% 허용
신용정보	외국인 투자 74%, 자동승인 허용
항공	외국인 투자 49% 허용
보험, 연금	외국인 투자 49%, 자동승인 허용
전력거래	외국인 투자 49%, 자동승인 허용
방산	외국인 투자 26%, 26% 이상은 내각안보위원회(Cabinet Committee on Security) 승인 필요
정유	외국인 지분한도 49%, 자동승인 허용
상품거래	외국인 투자 49%(FDI 26%, FII 23%), 자동승인 허용
증권시장/ 청산기업	외국인 투자 49%(FDI 26%, FII 23%), 자동승인 허용

자료: 인도 재무부

- 하지만 여전히 산업 및 인프라 제약 조건과 시장특성 등으로 인해 외국인 투자는 금융업, 전자산업, 통신업 등에 집중되어 있으며, 기타 부동산 분야 및 건설업 등이 그 뒤를 따르고 있음

- 외국인 직접투자가 이루어지는 주요 산업은 금융업을 포함한 각종 서비스업, 소프트웨어 등의 전자산업, 통신업 등이며 기타 부동산 분야 및 건설업 등 산업에도 투자되고 있음
- 금융 분야에 대한 외국인 투자 확대에 의해 각종 서비스 분야의 투자가 급증함
 - 특히 제약, 화학, 통신 분야는 세계 기업들의 관심으로 인해 투자가 활발함

〈표 I-7〉 인도의 업종별 외국인 직접투자 유치 현황

(단위: 천만루피, 괄호 안 수치는 백만달러)

순위	분 야	2011 -2012	2012 -2013	2013 -2014	2000. 4 -2013. 9	총유입액 대비 비중
1	서비스 (금융, 비금융 포괄)	24,656 (5,216)	26,306 (4,833)	7,714 (1,327)	179,989 (38,562)	18.84%
2	건설 (인프라, 부동산 등)	15,236 (3,141)	7,248 (1,332)	4,156 (685)	105,205 (22,765)	11.12%
3	통신 (핸드폰, 전화서비스)	9,012 (1,997)	1,654 (304)	197 (32)	58,929 (12,889)	6.30%
4	컴퓨터 SW 및 HW	3,804 (796)	2,656 (486)	1,574 (267)	54,348 (11,958)	6%
5	제약	14,605 (3,232)	6,011 (1,123)	5,901 (1,073)	54,781 (11,391)	6%
6	화학	18,422 (4,041)	1,596 (292)	2,203 (375)	42,699 (9,256)	5%
7	자동차	4,347 (923)	8,384 (1,537)	4,031 (709)	43,201 (9,004)	4%
8	전력	7,678 (1,652)	2,923 (536)	1,241 (215)	37,378 (8,049)	4%
9	야금업	8,348 (1,786)	7,878 (1,466)	1,405 (240)	36,219 (7,747)	4%
10	호텔 및 관광 분야	4,754 (993)	17,777 (3,259)	956 (165)	34,516 (6,796)	3%

자료: 한국수출입은행 투자통계

- 2013년 9월 누적기준 대(對) 인도 주요 투자국은 모리셔스, 싱가포르, 영국, 일본, 미국 등이며, 인도에 대한 최대 투자국은 모리셔스로서 전체 인도 외국인 투자 유치 총액의 37%를 차지하였음
- 모리셔스는 미국과 유럽 등 선진국의 조세피난처(Tax Haven) 역할임
 - 우리나라는 2000년 4월 이후 누계기준 인도의 14위 투자국으로 대(對) 인도 외국인

직접투자의 약 0.55%를 차지하고 있음

〈표 I-8〉 인도의 국가별 외국인 직접투자 유치 현황

(단위: 백만달러, %)

순위	국 가	2011 -2012	2012 -2013	2013 -2014	2000. 4 -2013. 9	총유입액 대비 비중
1	모리셔스	9,942	9,497	2,626	76,292	37
2	싱가포르	5,257	2,308	2,492	21,952	11
3	영국	7,874	1,080	1,883	21,952	9
4	일본	2,972	2,237	369	19,432	7
5	미국	1,115	557	505	14,920	6
6	네덜란드	1,409	1,856	1,060	11,626	5
7	키프로스	1,587	490	296	7,185	4
8	독일	1,622	860	538	6,018	3
9	프랑스	663	646	157	3,730	2
10	UAE	353	180	173	2,591	1
총 FDI 유입액		21,383	35,121	22,423	11,376	204,780

자료: 한국수출입은행 투자통계

3. 우리나라와 인도의 교역 관계

- 양국 간 교역 규모는 2012년 188억 4천만달러로 전년 대비 8.3% 낮은 수치를 기록하였으나 무역수지는 전년 대비 5% 증가한 흑자율을 보였음
- 2013년 11월 기준 인도는 우리나라의 9위 수출대상국이자 17위 수입대상국임
- 우리나라의 대(對) 인도 교역은 2003년부터 급속히 증가하기 시작하여 2008년까지 무역수지와 교역량 모두 빠르게 증가하였고 2012, 2013년은 루피화 약세와 전세계적인 경기침체로 교역량이 다소 감소함
 - 세계적 경기침체로 인하여 2009년 들어 수출과 수입이 각각 10.7%, 37.1% 감소하는 모습을 보였지만, 세계적 경기침체를 극복하며 2010년에는 수출과 수입이 각각

42.7%, 37.0% 증가하는 모습을 보임

- 2010년 1월 한-인도 CEPA¹²⁾가 공식 발효되며 인도와의 경제 관계가 돈독해짐에 따라 2010년 인도와의 교역량이 급증하고 있음
 - 2010년 기준 수출은 114억달러, 수입은 57억달러를 기록하였으며, 무역수지도 지속적으로 증가하며 2010년 58억달러의 흑자를 기록하였음

〈표 I-9〉 우리나라-인도 최근 10년간 교역추이

(단위: 천 달러, %)

연도	수출액	수출 증가율	수입액	수입 증가율	총교역량	교역량 증가율	무역수지
2003	2,852,952	106.1	1,232,745	-1.3	4,085,697	55.2	1,620,207
2004	3,631,978	27.3	1,849,982	50.1	5,481,960	34.2	1,781,995
2005	4,597,837	26.6	2,112,076	14.2	6,709,913	22.4	2,485,761
2006	5,532,797	20.3	3,640,789	72.4	9,173,586	36.7	1,892,008
2007	6,600,039	19.3	4,624,421	27.0	11,224,460	22.4	1,975,618
2008	8,977,063	36.0	6,581,241	42.3	15,558,304	38.6	2,395,822
2009	8,013,290	-10.7	4,242,622	-37.1	12,154,912	-21.9	3,871,669
2010	11,434,596	42.7	5,674,456	37.0	17,109,052	40.8	5,760,140
2011	12,654,078	10.7	7,893,573	39.1	20,547,651	20.1	4,760,505
2012	11,922,037	-5.8	6,920,826	-12.3	18,842,863	-8.3	5,001,210
2013	10,450,915	-5.6	5,728,969	-9.5	16,179,884	-14.1	4,721,946

자료: 무역협회 무역통계

- 우리나라의 對 인도 주요 수출품목은 자동차부품, 철강판, 합성수지, 석유화학합성원료, 석유제품 등이며, 특히 석유화학합성원료와 자동차부품의 경우 CEPA의 수혜를 받아 수출이 큰 폭으로 증가함
- 과거 對 인도 수출을 주도한 휴대폰 등의 무선통신기기는 최근 현지생산의 여파로 수출이 급감함

12) CEPA(포괄적 경제 동반자협정, Comprehensive Economic Partnership Agreement): 상품교역, 서비스교역, 투자, 경제협력 등 경제 관계 전반을 포괄하는 내용을 강조하기 위해 채택된 용어로서 실질적으로 자유무역협정(FTA)과 동일한 성격임

- 인도의 산업화와 생활 편의에 대한 수요 증가로 기타 기계류 수출이 2012년에 78%의 높은 증가세를 보였으며 2013년에도 지속적인 증가세를 보임

〈표 I-10〉 최근 대(對)인도 10대 수출 품목

(단위: 백만달러, %)

순위	2012년			2013년(1월~11월)	
	품목명	금액	전년 대비 증가율	금액	전년 대비 증가율
	총 계	11,922	-5.8	10,450	-5.6
1	자동차부품	1,594	2.7	1,186	-20.1
2	철강판	1,454	-3.4	1,119	-15.8
3	합성수지	873	17.6	842	5.2
4	석유화학합성원료	367	1.1	575	69.8
5	석유제품	726	-3.0	555	-18.6
6	기타 석유화학제품	344	22.5	375	20.9
7	무선통신기기	277	-62.8	363	56.6
8	합성고무	363	-14.0	356	3.1
9	기타 기계류	197	78.0	225	21.2
10	금형	171	-19.5	204	26.5

주: MII 3단위 기준

자료: 한국무역협회, 무역통계

- 석유제품은 對 인도 전체 수입의 약 40%이며, 그 외 주요 수입품목으로 식물성물질, 합금 철선철 및 고철, 알루미늄 등이 있음
- 주요 수입품목은 기초 원자재 쪽에 집중되어 있으며, 이는 자원 및 원자재 확보 차원에서 인도의 중요성이 커지고 있음을 의미함
 - 식물성 물질의 경우 2012년과 2013년에 각각 83.7%, 95.3% 증가하는 등 매년 수입이 급증함

〈표 I-11〉 최근 대(對) 인도 10대 수입 품목

(단위: 백만달러, %)

순위	2012년			2013년(1월~10월)	
	품목명	금액	전년 대비 증가율	금액	전년 대비 증가율
	총 계	6,921	-12.3	5,728	-9.5
1	석유제품	3,778	-18.5	2,346	-32.3
2	식물성 물질	463	83.7	727	95.3
3	합금철 선철 및 고철	296	-31.5	331	17.4
4	알루미늄	189	-35.2	303	32.6
5	천연섬유사	163	-21.3	200	20.5
6	정밀 화학 연료	169	13.8	166	6.9
7	기초유분	249	19.2	155	-0.3
8	농약 및 의약품	139	25.0	122	0.3
9	곡실류	94	32.7	90	10.8
10	아연제품	88	-35.0	87	4.9

주: MII 3단위 기준

자료: 한국무역협회, 무역통계

- 투자의 전 단계에 걸친 내국민대우(National Treatment: NT) 보장과, 일부를 제외한 모든 부분의 투자 개방에 합의하였음
- 설립과 인수 등 진입단계의 투자도 보호를 받게 되었는데, 이는 설립 후 확장·경영·영업·매각 등 투자를 보장하는 한-인도 투자보장협정에서 더 나아간 것으로 평가됨
 - 인도가 자국 FTA사상 최초로 개방을 허용하지 않은 분야만 기술하고, 그 외의 모든 분야에서 원칙적으로 외국인 투자를 허용하는 Negative 방식의 자유화에 합의하여 높은 수준의 투자 개방을 달성함

〈표 I-12〉 대(對) 인도 주요 수출입 품목(Top 10)의 양허 결과

순위	대(對)인도 주요 수출품					대(對)인도 주요 수입품				
	품목명 (HS 6단위)	인도 관세율	인도 양허안	'08 수출액		품목명 (HS 10단위)	우리 관세율	우리 양허안	'08 수입액	
				백만 달러	비중 (%)				백만 달러	비중 (%)
1	자동차 기타 부분품	12.5	8년 내 1~5%로 감축	1,131	12.6	나프타	1	즉시 철폐	3,889	59.1
2	경유(제트유)	10	10년 내 50% 감축	769	8.6	합금철 (페로크롬)	3	즉시 철폐	201	3.1
3	무선전화기	0	0	499	5.6	대두 유박	1.8	즉시 철폐	173	2.6
4	선박(탱커)	12.5	8년 철폐	430	4.8	제강용의 비합금선철	2	즉시 철폐	124	1.9
5	유선전화기 부분품	0	0	248	2.8	유채 유박	0	0	119	1.8
6	철 및 비합금강 열연강판	5	5년 철폐	208	2.3	순면사	8	양허 제외	98	1.5
7	신문용지	12.5	5년 철폐	172	1.9	기초유분 (부타디엔)	0	0	91	1.4
8	철 및 비합금강 냉연강판	5	5년 철폐	165	1.8	사료용 옥수수	328	8년 내 50% 감축	76	1.2
9	기타 가정용 전자	12.5	즉시 철폐	150	1.7	참깨	630	양허 제외	57	0.9
10	선박(화물선)	12.5	8년 철폐	133	1.5	합금철 (페로실리코 망간)	8	8년 철폐	57	0.9
소계	주요 수출품			3,780	42.1	주요 수입품			4,836	73.5
합계	전체 수출			8,977	100	전체 수입			6,581	100

자료: 외교통상부

4. 인도의 자유무역협정(FTA, Free Trade Agreement) 현황

가. 인도의 자유무역협정

- 인도는 2000년대 들어 본격적으로 FTA 정책을 펼쳤으며 현재 아시아, 유럽, 호주 등 다양한 지역에 동시다발적인 FTA를 통해 자국의 교역 및 투자 유치를 증대시키고 있음
- 인도는 2000년 스리랑카와의 FTA를 시작으로 태국(2003), 싱가포르(2005)와 FTA를 체결하였으며, 우리나라와는 2009년 체결하여 2010년 1월부터 발효함
 - 그 외 일본은 2011년 8월에 발효, 중국과는 낮은 수준의 양자무역약정(Regional Trading Arrangement)을 체결함
- 인도의 FTA 정책은 제조업시장 개방은 최소화하면서도 투자 및 기술 협력을 달성하고 자국이 비교우위를 지닌 인력이동 등을 포함한 서비스 협력을 극대화하는 것임
- 이와 같은 인도의 FTA 정책은 교역 확대, 열악한 제조업 보호, 투자 및 기술 유입 확대, 서비스업의 해외진출 활성화 등 달성을 목표로 함
- 인도 정부가 체결하였거나, 협상을 진행중인 FTA는 크게 ① 비슷한 경제발전 단계에 있는 인접국(SAFTA, 스리랑카, BIMSTEC 등)과의 경제관계 발전을 도모하는 유형 ② 경제발전단계가 인도보다 앞선 나라의 경우, 투자 유치 확대를 주목적으로 하면서 상대국으로부터의 급격한 수입 급증 또는 상대국을 통한 제3국으로부터 우회 수입을 배제하는 노력도 아울러 강화하는 유형(태국, 싱가포르 등)으로 구분할 수 있음¹³⁾
- 인도는 과거 상품 교역만 중점적으로 다루는 협의의 FTA가 아닌 금융서비스, 투자 및 인적 교류 등 폭넓은 경제분야 협력을 망라하는 광의의 FTA 정책을 펴고 있음
 - 인도는 2005년 6월말 싱가포르와 포괄적 경제협력 협정(CECA)에 서명하면서 협력

13) 외교통상부 한-인도 CEPA 협정문 발취

범위를 확대해가고 있음

- 인도는 세계적인 지역경제통합으로 인해 블록화 현상이 심화됨에 따라 여기서 소외됨으로써 발생할 수 있는 불이익을 최소화하고, 오히려 적극적인 통합의 주체가 되는 것을 고려하고 있음
 - 2000년 이전 인도의 자유무역협정은 스리랑카와의 FTA가 유일하며 방글라데시·네팔·부탄 등 주변 최빈국에 대한 특혜무역협정이 경제협력의 중요한 부분이었으나, 2000년 이후 FTA에 대한 입장을 수정함
 - 중국이 ASEAN과의 FTA 체결을 통해 이 지역에 영향력을 키우고 있는데 중국의 동남아시아에 대한 경제적 영향력이 급속하게 확장됨으로써 이를 견제할 수단이 필요하게 됨

- 관세 인하 등을 통한 무역 자유화 이외에 자유무역협정 체결에도 적극적이어서, 동시다발적 FTA 체결을 추진 중임
 - ASEAN과 한·중·일·호주·뉴질랜드를 포함하는 FTA가 논의되면서 인도가 소외당할 위험이 커짐에 따라 인도는 2004년 태국과 FTA를, 2005년 싱가포르와 CECA(포괄적 경제협력 협정, Comprehensive Economic Cooperation Agreement)를 개별적으로 체결함
 - 2009년 UPA 정부 2기가 들어서면서 2009년 8월에 한국과 CEPA를, ASEAN과 상품 분야 FTA를 각각 체결함
 - 2011년 2월, 일본과 상품 및 서비스 교역·투자·경제협력 등 전반에 걸친 경제적 교류를 위해 CEPA를, 말레이시아와 경제적 협력을 포함해 서비스와 투자 등의 영역까지 포괄하는 CECA를 체결함

- 태국과 FTA 협상을 타결하고 2004년 11월부터 82개 품목에 대해 조기 인하 조치(Early Harvest)를 하였으며, 2005년 8월부터 싱가포르와 자유무역협정(CECA)을 전면적으로 발효하여 실시하고 있음

- 중국과는 자유무역협정(FTA)을 추진한다는 기본원칙에 합의하고, 이를 구체화하기 위해 양국의 공동 연구 그룹이 현재 구체적인 일정을 포함한 실천 계획을 수립하고 있는 상황이며, 아세안 및 한국과는 CEPA(포괄적 경제협력 협정)를 체결하고 2010년 1월 1일부터 발효하였음
- 그 외 IBSA¹⁴⁾ 남아프리카공화국(FTA), 뉴질랜드(FTA), 대만(FTA), 러시아(CECA), 스위스우루과이(FTA), 이란(FTA), 이스라엘(PTA), 이집트(FTA), 인도네시아(FTA), 중국(FTA), 캐나다(CEPA), 터키(FTA), 파키스탄(FTA), 호주(FTA) 등의 국가와는 경제협력을 검토 중임
- 현재 인도는 대(對) 인도 1위 투자국인 모리셔스와 CECA를 추진하고 있고, 방글라데시와는 2003년 협상을 개시하였으나 아직 합의에 이르지 못하고 있으며, 중국·EU와 협상을 진행하고 있음
- 인도는 FTA를 적극적으로 확대하는 한편 반덤핑, 세이프가드와 같은 비관세장벽을 통해 자국 산업을 보호하고 있음
 - 우리나라의 경우 2013년 10월 PTA(고순도테레프탈레이트)에 대해 반덤핑 조사에 착수하였으며, 2012년에는 무수프탈산, 폴리염화비닐, 나일론 등의 제품에 반덤핑 관세를 부과함

14) IBSA, India - Brazil - South Africa

〈표 I-14〉 인도의 FTA 체결 현황

	국가 / 지역	현 재 상 황
1	싱가포르	시행 중(2005.8.1 발효)
2	스리랑카	시행중(상품분야)(2001년 발효)※서비스, 투자분야 협상중
3	* SAFTA	시행중(2004.1.1 발효)
4	칠 레	시행중(2007.8월 발효(칠레), 2007.9월 발효(인도))※확대협상 진행중
5	MERCOSUR	시행중(2009.6.1 발효)
6	태 국	시행중(82개 상품 무관세)(2004.8월 발효)※확대협상 진행중
7	부 탄	시행중(2006.7.29 발효)
8	아프가니스탄	시행중(2003.3.12 발효)
9	네 팔	시행중(2002.3.6~2007.3.5 기간 시행후, 2007.3.6~2012.3.4 기간 갱신)
10	한 국	시행 중(2010.1.1 발효)
11	ASEAN	시행 중(상품분야)(2011.8월 발효) ※투자, 서비스 분야 협상중
12	EFTA	협상중
13	Gulf	협상중
14	모리셔스	협상중
15	이집트	협상중
16	말레이시아	시행 중(2011.7.1 발효)
17	일 본	시행 중(2011.8.1 발효)
18	** BIMSTEC	협상중
19	EU	협상중
20	*** SACU	협상중
21	뉴질랜드	협상중
22	호 주	협상중
23	인도네시아	협상중
24	캐나다	협상중

* South Asian Free Trade Area(인도, 방글라데시, 부탄, 몰디브, 네팔, 파키스탄, 스리랑카)

** Bay of Bengal Initiative for Multi Sectoral Technical and Economic Cooperation(인도, 방글라데시, 미얀마, 스리랑카, 태국, 부탄, 네팔)

*** South African Customs Union(남아공, 보츠와나, 레소토, 나미비아, 스와질랜드)

자료: 인도상공부, 한국무역협회(2009), 주인도대사관 인도개황(2013), IndiaExim Guru(2014)

나. 우리나라와 FTA 추진 동향¹⁵⁾

- 우리나라는 인도와 2010년 1월 1일 포괄적 경제 동반자 협정(CEPA, Comprehensive Economic Partnership Agreement)¹⁶⁾을 발효함
 - 2003년 12월부터 양국 간 무역, 투자 및 서비스 분야에서 협력관계 구축을 위한 공동연구그룹 설치문제를 검토하였으며 이후 5차례에 걸친 회의와 12차에 걸친 공식 협상을 통해 발효됨
 - 인도는 우리나라의 다섯 번째 FTA 체결국이며 우리나라는 인도의 네 번째 FTA 체결국임

- 우리나라와 인도의 포괄적 경제 동반자 협정(이하 CEPA)은 상품, 투자, 서비스 분야 등을 포함하는 자유무역협정으로서, 인도로서는 싱가포르와의 자유무역협정(CECA)에 이어 두번째로 진정한 의미에서의 자유무역협정이라고 할 수 있음

- 한-인도 CEPA는 세계 경제의 새로운 축으로 부상하고 있는 인도와의 포괄적 FTA로서 우리나라가 일본·중국 등 다른 경쟁국보다 한 발 앞서 체결한 데 의의가 있음
 - 인도는 1조 8,000억달러의 GDP와 세계 2위의 인구 규모를 보유하고 있는 성장 잠재력이 풍부한 국가로서, 내수시장과 인프라 등 각종 투자수요도 함께 증가하고 있음

- 협정문에 따르면, 우리나라-인도 CEPA협정의 목적은 양국간 상품 및 서비스무역, 투자 자유화 및 촉진과 양국간 경제관계 강화 및 향상을 위한 협력의 틀 구축, 양국간 무역 및 투자를 규율하는 투명한 규칙 기반 조성 등임¹⁷⁾

15) 한-인도 CEPA 주요 내용, 외교통상부(2009.10)

16) CEPA는 상품, 서비스 무역, 투자, 경제 협력 등 전반적인 경제관계 교류를 포함하며, 무역자유화를 강조하는 일반적 개념의 FTA 보다 넓은 의미의 포괄적인 FTA를 의미함. 인도측이 자국 산업계의 우려 등 국내적 민감성을 이유로 자유무역협정(FTA)이라는 명칭 대신 CEPA라는 명칭을 선호하여 명칭이 CEPA로 확정됨

17) 한-인도 CEPA 협정문 1장. 일반규정 및 정의 발췌

- 동 협정의 주요 내용은 상품, 서비스, 무역, 투자, 경제 협력 등 전반적인 경제관계 교류를 포괄하며 다양한 경제활동을 포함하는 포괄적 내용의 협정임
 - 주요 내용은 ① 공산품 및 농·축산물을 포함하는 상품교역 분야, ② IT 관련 서비스·금융·통신·건설·운송 등 서비스 분야, ③ 무역원활화 조치, ④ 투자 분야, ⑤ 이종과세방지법·과학기술협력·관세협력 등 제도 분야를 포괄함
 - 일반적 자유무역협정(FTA)에 추가하여 서비스 전문직 인력 교류, 지적 재산권 보호, 투자자 보호 등 다양한 경제활동을 포함함

- 상품부문에서 한-인도 CEPA의 관세 완전 철폐 비중은 수입액 기준으로 한국이 84.7%, 인도가 74.6%로 인도가 기존에 체결한 FTA 중 최대 개방수준임
 - 인도의 관세 철폐 또는 감축 대상에는 자동차 부품·철강·기계·화학·전자 제품 등 우리 주력 수출품이 다수 포함되었으며, 특히 우리의 대(對) 인도 10대 수출품(전체 수출액의 42.1%)은 모두 포함됨
 - 농산물 및 임산물에 대해서는 양국이 공히 민감성을 갖고 있음을 감안, 서로 낮은 수준에서 개방하기로 합의, 피해 발생을 방지함

- 서비스 부문에서는 양측이 공히 현재 진행 중인 DDA 협상에서 제시한 수준보다 높은 수준의 자유화에 합의함
 - 인도의 현재 WTO 서비스 양허와 비교할 때, 통신·사업서비스(회계·건축·부동산·에너지 등)·건설·유통·광고·오락문화 및 운송서비스 등 다수의 분야에서 인도 시장이 추가 개방되는 효과가 발생할 것으로 예상됨
 - 금융서비스 분야에서 인도는 협정 발효 후 4년간 최대 10개까지 인도에 우리나라 은행 지점 설치를 긍정적으로 고려할 것을 약속함

- 한-인도 CEPA 관세의 양허유형은 E-0, E-5, E-8, RED, SEN, EXC 등 총 6가지이며, 양허안에 따라 5~8년에 걸쳐 균등하게 관세감축이 이루어져 시간이 갈수록 관세감축 효과가 예상됨
 - 양허의 기준관세율은 2006년 4월 1일 양국 MFN 관세율임¹⁸⁾

- E-0는 협정발효일인 2010년 1월 1일부터 관세 완전 철폐 상품임
 - E-5는 협정발효일을 기점으로 5단계에 걸쳐 균등하게 관세가 인하되어 2014년 1월 1일부터 관세가 완전 철폐되는 상품임
 - E-8는 협정발효일을 기점으로 8단계에 걸쳐 균등하게 인하되어 이행 7년차인 2017년 1월 1일부터 관세가 완전 철폐되는 상품임
 - RED는 협정발효일로부터 관세가 8단계에 걸쳐 균등하게 인하되어 이행 7년차인 2017년 1월 1일부터 관세율이 1~5%가 되는 상품임
 - SEN은 우리나라는 8단계, 인도는 10단계에 걸쳐 균등하게 관세가 인하되어 최종관세율이 기준관세율의 50%로 인하되는 상품임
 - EXC는 관세 인하 또는 철폐에서 면제되는 상품임
- 2010년 대(對) 인도 수출금액은 총 114억달러로 전년도에 비해 약 43%가 증가하였으며, 이는 전년도 우리나라 전체 수출 증가율인 28.3%를 훨씬 웃도는 수준임¹⁸⁾
- 수입은 CEPA 발효 전인 2009년보다 37% 증가한 57억달러였으며, 이에 무역수지는 2009년 대비 49% 증가한 58억달러의 흑자를 기록하였음
 - 2010년 양국 간 교역은 40.7% 증가했고 2011년에도 교역은 20% 이상 증가함
 - 2012년 인도정부가 통신, 항공업체, 전력거래소, 케이블 TV, 방송 등에서 외국인 직접투자 제한을 풀어 우리나라에 기회로 작용할 것으로 보임
- 한 - 인도 CEPA에서 남은 과제는 양허안과 투자부문 등에 대한 업그레이드 협상임
- 2011년 한-인도 1차 공동위원회가 개최되어 향후 업그레이드 협상에 동의하였으나 2012년 서울에서 열리기로 했던 2차 공동위원회는 현재까지 개최되지 못함
- 특히 MFN 세율이 CEPA 세율보다 높은 경우가 있어 우리나라 기업들의 CEPA 활용도가 떨어지는 등 세율구조 모순이 중요 과제임
- 세율구조 모순의 원인은 양국이 협상을 개시하던 2006년 당시 MFN 세율로 작성했

18) 외교부(2009), p. 335, p. 366

19) 관세청, 한-인도 CEPA 발효 후 1년의 성과보고서(2001)

기 때문이며 이후 인도가 MFN 세율을 지속적으로 인하하면서 CEPA 세율이 MFN 세율보다 높은 현상이 발생함

5. 인도의 AEO(Authorized Economic Operator) 제도²⁰⁾

- 인도의 AEO²¹⁾ 제도는 2005년 세계관세기구(WCO)에서 AEO를 국제물류 안전조치의 국제표준으로 채택한 이후 발전되어, 2011년 파일럿 테스트를 거쳐 2012년 개시되었음²²⁾
- AEO 공인 대상은 수입업자, 수출업자, 제조업자, 창고, 관세사, 운송주선업자, 운송인(항공사, 육로운송 포함) 등 7개 당사자임
- AEO 인증 수입업자는 ACP(Accredited Client Programme)²³⁾ 업체보다 높은 수준의 무역원활화 혜택을 받을 수 있음
 - ACP 승인 대상은 미납세가 없고, 실적이 우수하며 규정 준수도가 높은 기업으로 인증업체의 약 95%가 통관 검사 시 Green channel로 배정되어 무심사 통관이 가능함
 - AEO 승인 대상은 화물 안전도 및 규정준수도가 높은 기업으로 특별지위 부여, 신속 통관, BG(Bank Guarantee) 면제 및 기타 특혜를 부여함
- AEO 업체에게는 ① 수입검사 축소 또는 면제 (Reduced Inspection), ② 도착 전 수입신고 허용 (Acceptance of pre-arrival import declaration), ③ 관세 납부 전 반출 허용 (Clearance of cargo before duty payment), ④ 주기적 납부(Periodical duty payment) 등의 혜택이 주어짐

20) <http://www.cbec.gov.in/customs/cs-circulars/cs-circulars11/circ37-2k11-cus-annx.htm>

21) 수출입 안전관리 우수 공인업체

22) 28/2012-CUS

23) 주요통관제도의 신용공인 프로그램 참조

- 공인 기준은 ① 과거 3년간의 관세법 또는 기타 법규준수도, ② 영업 및 운송 기록에 관한 적절한 관리체제, ③ 재정 건전성, ④ 보안 및 안전 기준에 관한 적절한 관리체제 등 4가지임

- 공인획득 절차는 AEO 공인 신청 후 서류심사를 거쳐 현장심사까지 완료된 후 공인을 획득할 수 있음
 - 세관 특별팀이 공장현장에 대해 매년 심사를 통해 갱신을 결정함

- 서류심사에 소요되는 기간은 30일 내외이며 서류요구사항 미충족 시 반려되고, 현장심사는 45일 정도 필요하며 AEO 공인 획득은 심사 종료 후 90일 이내에 처리됨

- 단, 심각한 관세법 위반 시 공인자격이 정지되며 자격정지업체가 법규 위반사항에 대해 적절한 사후조치가 없는 경우 공인이 취소됨

- AEO 인증 업체는 생산품에 AEO 로고 사용이 가능함

[그림 I -1] AEO 신청 양식

Annexure - A

APPLICATION FORM FOR GRANT OF AEO STATUS

Name of Company / Economic Operator:	
Type of business : (i.e. importer / exporter / carriers etc.)	
Address: (A separate list can be attached for all locations)	
Contact person.*	
Designation:	
Phone number:	
Mobile No.:	
Fax No.:	
Email address:	
Company registration No. : (in case of companies registered under the Companies Act, 1956 and / or Limited Liability Partnership Act, 2008)	
PAN:	
List of sites, under control, where import / export goods are packed / unpacked / handled / loaded / unloaded / consolidated. Please include site address, phone number and contact person. (A separate list can be attached)	
Major items of import:	
Main countries of import	
Major items of export:	
Main countries of export:	

Signature:

Full Name:

Position in Company:

Dated:

* Contact person will be a senior management official who will be nodal contact point and responsible to the Customs for proper implementation of the AEO Programme.

II. 외국의 통상 환경 보고서

1. 「Doing Business 2015」상의 순위

- 세계은행(The World Bank)은 2004년부터 매년 ‘사업하기 좋은 나라(Ease of doing business)’ 순위를 다양한 부문에 걸쳐 조사하여 「Doing Business」라는 보고서명으로 발표하고 있음
 - 2015년에 발간된 당해 보고서는 2014년 한 해 동안 189개국에 대하여 부문별로 조사·평가한 내용을 수록함
 - 「Doing Business 2015」 보고서상 순위를 결정짓기 위하여 조사된 분야는 사업 개시(Starting a business), 건설 허가(Dealing with construction permit), 전력 수신(Getting electricity), 재산권 등록(Registering property), 신용 취득(Getting credit), 투자자 보호(Protecting investors), 세금 납부(Paying taxes), 무역(Trading across borders), 계약 이행(Enforcing contract) 및 청산(Closing a business) 등 10개의 지표임
 - 2015년 보고서에 따르면, 종합적인 ‘사업의 용이성(Ease of Doing Business)’ 순위 에 있어 싱가포르가 1위를 차지하였으며, 우리나라는 5위에 올랐음

- 당해 보고서상 무역 분야 순위는 수출입에 필요한 서류의 개수와 수출입 소요 일수 및 소요 비용 등을 산출하여 순위를 정하고 있는데, 필요서류가 적고 수출입 소요 기일이 짧을 수록 더욱 높은 순위에 오르는 형식임
 - 2015년 무역 분야에서 우리나라는 2014년과 같이 3위에 오름

- 「Doing Business 2015」에서 인도는 종합적인 사업의 용이성(Ease of Doing Business) 에 있어 전체 조사국인 189개국 중 142위에 올랐으며, 부문별 주요 지표 중 무역 분야에

서는 126위로 전년 대비 하락함

- 지난 해 보고서인 「Doing Business 2014」에서는 종합적 사업의 용이성 순위 140위, 무역 분야 순위 122위에 올랐음

〈표 II-1〉 인도의 수출입 관련 순위

구분	인도	South Asia	OECD	브라질	중국	한국
수출 필요서류(개수)	7	8	4	6	8	3
수출 소요 시간(일)	16	33.4	10.5	13	21	8
수출 소요 비용(달러/컨테이너)	1,120	1,922.9	1,080.3	1,925	823	670
수입 필요서류(개수)	10	9	4	8	5	3
수입 소요 시간(일)	20	34.4	9.6	17	24	7
수입 소요 비용(달러/컨테이너)	1,250	2,117.8	1,100.4	1,925	800	695
무역분야 순위	126	-	-	123	98	3

자료: The World Bank, 「Doing Business 2015」

- 인도에서 해상 수출 비용은 컨테이너당 약 1,120달러의 금액이 소요되는 것으로 조사되었으며, 수출에 필요한 서류는 7가지이고, 서류 준비를 비롯하여 수출 통관 및 국내 운송, 항만 업무 등, 수출에 총 16일이 소요됨
- 해상 수입에 있어서 컨테이너당 약 1,250달러의 금액이 소요되며, 수입에 필요한 서류는 10가지이고, 서류 준비를 포함한 수입통관 및 국내 운송, 항만 업무를 포함하여 총 20일이 소요됨

〈표 II-2〉 인도 수출입 시 필요서류

수출 시 필요서류	수입 시 필요서류
<ul style="list-style-type: none"> ○ Bill of Lading(선하증권) ○ Commercial invoice(상업송장) ○ Foreign exchange control form(외국환관리양식) ○ Packing list(포장명세서) ○ Shipping Bill (customs export declaration) (수출신고서) ○ Technical standard certificate(기술표준인증서) ○ Terminal handling receipts(터미널화물처리영수증) 	<ul style="list-style-type: none"> ○ Bill of Entry(customs import declaration) ○ Bill of lading(선하증권) ○ Certified engineer's report(technical standard certificate)(기술표준인증서) ○ Cargo release order(화물반출지시서) ○ Commercial invoice(상업송장) ○ Foreign exchange control form(외국환관리양식) ○ Inspection report(검수보고서) ○ Packing list(포장명세서) ○ Product manual(제품설명서) ○ Terminal handling receipts(터미널화물처리영수증)

자료: The World Bank, 『Doing Business 2015, Economy Profile: India』

〈표 II-3〉 인도 수출입 소요 기간 및 비용

구분	수출		수입	
	소요 기간(일)	비용(달러)	소요 기간(일)	비용(달러)
서류 준비	8	365	8	400
세관 통관	2	130	4	200
항망(터미널)	3	225	5	250
내륙 운송	3	400	3	400
합계	16	1,120	20	1,250

자료: The World Bank, 『Doing Business 2015』

2. 미국 국별 무역장벽 보고서(National Trade Estimate Report on Foreign Trade Barriers: NTE 보고서)

- 국별 무역장벽 보고서는 1974년 통상법(Trade Act of 1974) 제181조에 근거하여 미국 무역 대표부(USTR)가 작성, 매년 3월 말 의회에 제출하는 연례 보고서임

- 이 보고서는 미국 업계의 의견과 해외 주재 미국 대사관의 보고서와 관련 정부 부처의 의견 등을 기초로 작성됨
 - 2014년 보고서는 미국의 58개 주요 교역국 및 경제권의 무역과 투자 장벽에 대해 포괄적으로 기술하고 있음
- 미국 무역 대표부(USTR)는 인도 정부가 1991년 이후 점차 개방적이고 시장지향적인 무역정책을 추구하고 있지만 복잡한 관세제도는 외국기업의 진출을 어렵게 만들고 국내기업을 보호하는 정책수단으로 활용되고 있는 점을 지적함
- 수입품에 부과되는 관세의 종류는 기본관세·부가관세(상계관세)·특별부가관세(특별상계관세)·교육세로 총 4가지로 실질적인 총관세율이 다른 나라 대비 상당히 높은 편임
- 인도의 품목별 수입제한은 안보 등의 이유로 수입이 금지되는 수입금지품목(Prohibited Items), 지정된자에 한하여 수입이 허용되는 수입전매품목(Canalized Items), 수입 시 인도정부의 별도 사전허가가 요구되는 수입제한품목(Restricted Items) 등으로 나누어짐
- 수입금지품목: 동식물성 유지, 무기류
 - 수입전매품목: 곡물, 석탄류 등
 - 수입제한품목: 동물 및 동물성 생산품, 화공품, 중고 제품 등

가. 지식재산권 보호

- 인도는 WTO 무역 관련 지식재산권에 관한 협정(이하 TRIPS)²⁴⁾에 따라 특허권, 저작권, 상표권, 디자인권 등의 지식재산권을 보호하고 있음
- 지식재산권 보호를 위한 법률 및 사법 제도가 발달되어 있지만 지식재산권 침해율이 높고 보호장치가 미흡함
- 특히 소프트웨어, 광학미디어, 출판 분야에서 인도 진출 기업들의 어려움이 많음

24) Agreement on Trade-Related Aspects of Intellectual Property Rights

- 특히 특허권과 관련해 인도는 TRIPS 이행을 위해 2005년 특허법을 개정함으로써 식품, 의약품 또는 화학 공정을 사용하는 제품에 대한 물질특허(Product Patents)를 허용하여 제약산업 발전을 위한 제도적 기반 구축을 도모함
- 개정 특허법은 2005년 1월 이전에 신청된 의약품의 특허에 대해 특허권이 특허가 부여된 제품을 생산하고 있는 제조업자에게 특허 침해소송을 제기할 수 없도록 하고 있음
 - 단, 특허소유자는 적절한 수준의 로열티는 받을 수 있도록 규정함

나. 정부조달 관련 장벽

- 인도 중앙정부 구매는 인도 재무부가 발표한 General Financial Rules²⁵⁾를 따라야 하며 반복적으로 이루어지는 정부 구매는 상공부 산하 인도 조달청(Directorate General of Suppliers and Disposals)을 통해 이뤄짐
- 인도 정부의 공공조달은 입찰을 통한 최저가격 구매 및 적정 물자 구매이며, 공공조달의 우선순위는 국산품 구매, 중소기업 제품 우선구매, 정부 산하 공기업 제품 우선구매임
- 공사 입찰시 공사금액의 1%, 공사 수주 시 공사금액의 10%를 보증채권 형식으로 발주처에 제공해야 함
 - 보증채권은 지정 은행에서만 유효하며 우리나라 업체의 경우 우리나라 주거래은행에서 일차적으로 채권을 발급받은 뒤 인도 내에서 재보증(Counter Guarantee)해야 함
- 정부조달 입찰은 공개경쟁입찰, 제한경쟁입찰 두 유형이 있음
 - 공개경쟁입찰 기준은 입찰금액 20만루피 이상이며 입찰공고는 공개하고 참가시한은 입찰마감 8주 전임
 - 제한경쟁입찰 기준은 입찰금액 20만루피 이하이며 입찰공고는 특정 공급자에게만

25) 인도 재무부가 규정함

제공하고 참가시한은 입찰마감 4주 전임

다. 서비스 장벽

- 인도가 정보기술과 비즈니스 컨설팅 같은 서비스 분야에서 민간 업체들이 빠르게 성장하여 독점적 역할을 하는 것과 달리 인도정부는 은행, 보험 서비스산업 분야에서 강력한 소유권을 가지고 있음
- 보험업의 경우 외국인 납입자본(pai-up capital)은 현재 26%까지만 허용되나 의회계류중인 보험법안(Insurance Bill)이 의회통과 시 49%까지 허용될 예정임
- 외국인 투자 정책상 제조업은 대부분 100% 외국인 투자가 허용되나 서비스업은 지분 및 영업범위 제한 등이 존재함
- 은행업의 경우 인도정부가 소유한 은행의 결정에 따라 외국계 은행의 직접투자가 제한됨
 - 2011~2012년 기준 40개 외국은행의 323지점이 인도은행(Reserve Bank of India) 승인하에 운영되고 있음
- 해운분야에서는 인도 정부화물 운송에 대해 ‘인도 국적선 우선 적취권’으로 인해 외국선사는 정부화물 운송권 획득에 여전히 불리한 상황임
 - 인도는 이중과세협정 관련 이중과세방지협정을 체결하고 있으며 각국별 적용 세율은 다름

Ⅲ. 인도의 통관 환경

1. 통관 행정 개요

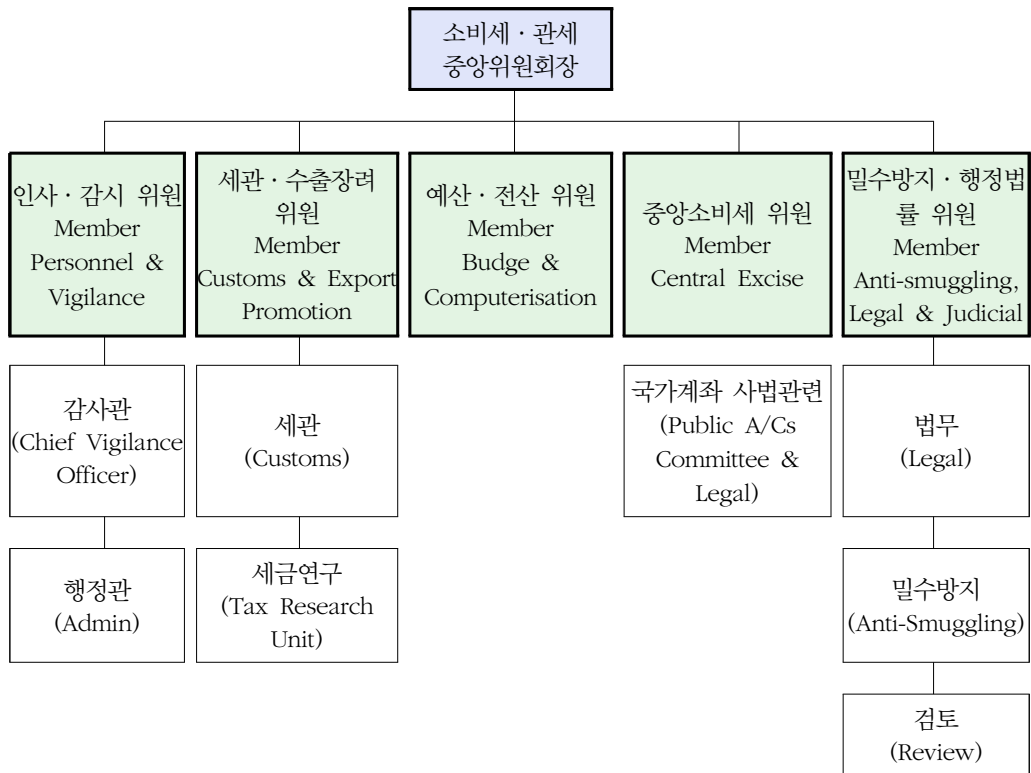
가. 통관 행정 조직

- 인도 관세청 조직의 공식명칭은 소비세·관세 중앙위원회(Central Board of Excise and Customs, 이하 CBEC)이며, 재무부(the Ministry of Finance) 산하 세수국(Department of Revenue)의 독립적 책임행정기관임
- CBEC는 관세법²⁶⁾에 따른 수출입품에 대한 관세 징수, 각종 관세법 조항의 집행, 금지 및 제한된 수출입품 통제, 마약거래 금지를 포함한 밀수 방지, 국제 여객 관리 등의 임무를 수행함
- CBEC는 위원장 1명과 위원 5명으로 구성되며 각각의 위원은 관세, 서비스세, 소비세 등을 담당함
- 인사·감시 부서의 업무는 인사관리와 서비스 관련 소송, 압류품 및 물수품의 보관 및 폐기, 관세 관련 사건 기소 등임
- 세관·수출장려 부서는 관세법의 해석과 정책 적용, 외국인 통행세 및 수출입품 세금, 수하물 면허 및 규정, 관세 평가, 관세율표 분류, 관세율표 자문, 통관, 세관 공무원 규율, 창고 관리, 경제특별구역 관리, 관세환급, 관세관련 기우와의 국제 회담 및 협약, 수출 진흥 및 관련 이슈 연관 내각과 협력 등의 업무를 이행함

26) 인도 관세법령 1,962, 관세율표법령 1,975 참고

- 예산·전산 부서는 예산 제안, 세금 조사 및 수익 실현 감시, 중앙소비세법 및 관세법 관련 공제, CBEC 관련 전산화 사업 총괄 등의 업무를 담당함
- 중앙소비세 부서의 담당업무는 중앙소비세법 입안 규정 및 중앙소비세 사건 기소, 세금 평가, 관세율표 분류, 의약 및 화장품 조제용 물질법, 위원회 내부 기술정비, CBEC 수석 행정관 업무 감독 및 통제 등임
- 밀수방지·법률 부서는 관세 및 중앙소비세율을 제외한 법적 제안, 밀수방지를 위한 행정처리 등의 역할을 수행함

[그림 Ⅲ-1] 인도 소비세·관세 중앙위원회 조직도



자료: 인도 CBEC 홈페이지(2014)

나. 주요 통관제도

1) 의료기기 수입관리제도

- 인도는 2005년까지 의료기기 수입에 있어 체계화된 관리제도가 없었으며 의료기기 수입 시 수입자가 제품의 품질을 판단하였음
 - 표준화된 기준 없이 정부소유병원, 개인병원 또는 의사 등이 수입되는 의료기기를 자체 판단하여 사용하면서 위생, 불법유통 등이 만성적인 문제로 인식됨

- 인도의 의료기기 수입 관련법은 의약품법(The Drugs and Cosmetics Act and Rules)을 포함시켜 관리하고 있음
 - 과거 의료기기는 약물과 동일하게 취급되어 의료기기의 경우 의약품법에 포함되어 있음
 - 2005년 3월 보건부(Ministry of Health)에 의해 제정되어 Gazette Notification S.O.1468(E) 정책하에 의료기기의 제조 및 수입에 관한 규제 가이드라인이 발효됨

- 현재 의료기기 품질에 대해서 의약품법과는 별도로 독립적인 지침을 만들 예정임
 - 의료기기 수입이 증가하면서 관련법 제정의 필요성이 제기됨

- 의료기기 수입을 위해서는 보건부 내의 중앙의약품 표준관리기구(Central Drugs Standard Control Organization, 이하 CDSCO)에 등록해야 함²⁷⁾
 - CDSCO는 보건부 내의 의료장비 규제 담당 기관으로 규정과 표준을 정하고 약품, 진단법, 장비 및 화장품의 수입 및 생산 허가를 내리는 역할을 함
 - 국내 또는 해외로부터 생산된 다양한 종류의 의약품에 대해 라이선스 발행, 수입승인 등의 업무를 담당하며 새로운 의약품의 제조, 판매 등을 규제하는 역할도 함

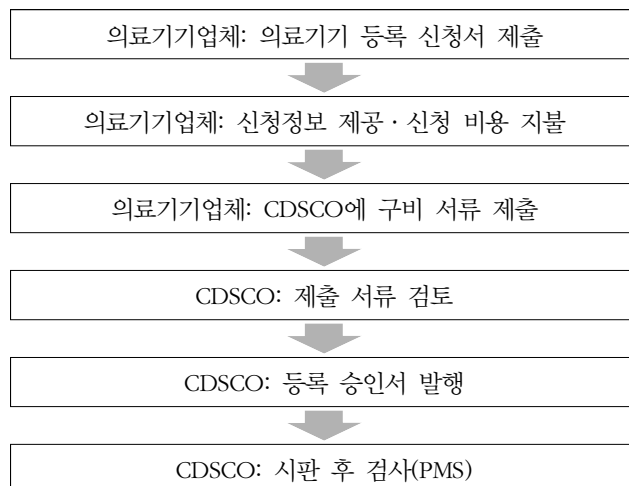
- 동 규정에 따라 CDSCO에 등록해야 하는 의료기기 품목은 총 10가지임

27) www.cdsc0.nic.in 참조

- 심장 스텐트(Cardiac Stents)
 - 약물용출 스텐트(Drug Eluting Stents)
 - 카테터(Catheters)
 - 인공수정체(Intra Ocular Lenses)
 - I.V. 캐놀라(I.V. Cannulae)
 - 골 시멘트(Bone Cements)
 - 심장 판막(Heart Valves)
 - 스칼프베인세트(Scalp Vein Set)
 - 정형외과 임플란트(Orthopedic Implants)
 - 체내 인공기관 대체물(Internal Prosthetic Replacements)
- 인도로 수입하고자 하는 해당 의료기기는 의료기기 등록 신청을 해야 하며, 등록인증서를 발행하면 시판이 가능하고 시판 후 검사를 통해 수입등록 업무가 완료됨
- 등록 승인서는 제품표준, 안전성 및 효율성 준수사항, 원산지 국가 내 품질 시스템에 준함
 - 시판 후 검사는 유통기록과정 검사, 불만대응 검사, 위험사고보고서 검사, 제품리콜 과정 검사 등이 있음
- 신청서 양식은 Form 40과 Drugs and Cosmetics Rules의 24A조항의 양식을 사용해야 하며 신청정보는 신청회사명, 주소, 연락처 등의 정보를 입력함
- 신청회사명, 주소, 연락처, 외국 제조업체명 및 주소(제조현장), Plant Master File 사본, 현지대리인명 및 주소, 수입업자명 및 주소 등
- 의료기기 등록을 위해서는 업체의 기본적인 정보 외에 제품에 대한 필수 정보 16가지를 입력해야 함
- Proprietary/Brand name
 - 제품의 간단한 설명
 - 제품 카테고리

- 용도 및 사용방법
 - 제품 사용의 의학적 특성(Medicals specialty)
 - 구성요소에 대한 성질 및 수량 관련 상세 내용
 - 생산 공정의 간략한 설명 및 사용 원료 명세
 - 금기사항, 경고, 주의사항, 잠재적 위험 및 가능한 대체 용법
 - 해당 기기와 함께 사용하는 보조기구 및 기타 장비 혹은 기기, 제품과 함께 포장된 보조기구 및 기타 설명
 - 기기의 모양, 스타일, 크기상의 다양성(해당하는 경우)
 - Drugs and Cosmetics Rules, 1945 규정에 준하는 라벨링 세부사항
 - 영문으로 된 사용법 및 홍보 자료(삽입물)
 - 포장 크기를 포함한 포장 설명
 - 권장 보관 방법
 - 기존에 보고된 문제점들에 대한 요약설명
 - 해당 기기가 준수하는 규격 세부사항 및 해당 규격 사본
- 의료기기 하나당 1,000달러의 등록 비용을 지불해야 하며 추가 등록 시 기기당 1,000달러를 추가로 지불해야 함

[그림 Ⅲ-2] 등록 업무 절차



2) 한-인도 CEPA 수입통관 주요사항²⁸⁾

- 인도는 별도의 일반 원산지 규정을 운영하고 있지 않으며, 우리나라의 관련기관²⁹⁾이 발급하는 원산지 증명서 상의 원산지³⁰⁾를 그대로 인정함
 - 특별 원산지 규정은 개별 무역협정마다 상이함
 - 원산지 분야에 있어서도 양국 간 합의된 대로 원산지 기준 등이 적용됨
- 인도의 원산지 증명서 발급방식은 기관발급이며 우리나라에서 인도로 수출 시 발급자는 관세청 및 상공회의소이며 증명서식은 KIN 서식, 유효기간은 1년임
 - 인도에서 우리나라로 수출 시 발급자는 인도의 수출검사 위원회임
- 우리나라는 인도와 포괄적 경제 동반자 협정(이하 CEPA)을 맺었으므로 CEPA에 따라 수출하기 위해서는 품목번호, 관세혜지증명서를 발급받아 수출하고 관련 서류를 반드시 보관해야 함
 - 품목번호(HS Code)에 따라 FTA 세율과 원산지 결정 기준이 정해지므로 정확한 품목번호 확인이 중요함
 - 수출물품의 품목번호를 찾은 후 상대국의 FTA 관세혜택 여부 확인이 필요함
 - 관세혜택은 (상대국 일반세율 - FTA 세율) * 수출금액 임
- 인도 관세는 기본관세 · 부가관세 · 특별부가관세 등으로 구성되어 있지만, 이 중에서 기본관세만이 CEPA의 양허대상임
- 우리나라에서 인도로 수출하는 경우 FTA 세율 확인은 협정문상 인도의 양허세율표(상대

28) <http://oneclick.law.go.kr/CSP/CnpClsMain.laf?popMenu=ov&csmSeq=592&ccfNo=2&cciNo=1&cnpClsNo=1>

29) 관세청, 상공회의소

30) 관세의 부과 · 징수 및 감면, 수출입물품의 통관 시 「대한민국과 인도공화국 간의 포괄적경제동반자협정」에서 정하는 기준에 따라 물품의 생산, 가공, 제조 등이 이루어진 것으로 보는 국가를 말함 「자유무역협정의 이행을 위한 관세법의 특례에 관한 법률」(제2조 제1항 제4호)

- 국)를 통해 확인 가능함³¹⁾
- 사전에 관세혜택 여부를 확인하여 일반세율과 특혜관세율 중 유리한 것을 선택 가능함
- FTA 특혜적용에 대해서는 사후검증이 원칙이므로 이를 위해 수출자·생산자는 자료를 반드시 보관해야 함
- 수출자는 수출신고 수리일부터 5년간 보관하며 생산자는 원산지 증빙서류를 작성한 날부터 5년간 보관해야 함
- 원산지 증명을 위해 수출자가 보관하여야 하는 서류는 총 8개임
- 인도 수입자에게 제공한 원산지 증명서 사본 및 원산지 증명서 발급 신청서류 사본
 - 수출신고필증
 - 당해 물품의 생산에 사용된 원재료의 수입신고필증(수출자 명의로 수입신고한 경우)
 - 수출거래 관련 계약서
 - 당해 물품 및 원재료의 생산 또는 구입 관련 증빙서류
 - 원가계산서 원재료내역서 및 공정명세서
 - 당해 물품 및 원재료의 출납·재고관리대장
 - 생산자가 해당 물품의 원산지 증명을 위하여 작성한 후 수출자에게 제공한 서류
- 원산지 증명을 위해 생산자가 보관하여야 하는 서류는 총 7개임
- 수출자 또는 계약상대국의 수입자에게 당해 물품의 원산지의 증명을 위하여 작성·제공한 서류
 - 수출자와의 물품공급계약서
 - 당해 물품의 생산에 사용된 원재료의 수입신고필증(수출자 명의로 수입신고한 경우)
 - 당해 물품 및 원재료의 생산 또는 구입 관련 증빙서류

31) <http://www.customs.go.kr/kcshome/site/psr/PsrCategoryList.do>

- 원가계산서 원재료내역서 및 공정명세서
 - 당해 물품 및 원재료의 출납·재고관리대장
 - 재료생산자가 해당 재료의 원산지 증명을 위하여 작성한 후 생산자에게 제공한 서류
- CEPA 원산지 증명서 발급신청은 관세청에 수출신고를 한 후 또는 선적 후 7일 이내 관세청 FTA 포털사이트(FTA, customs.go.kr)나 대한상공회의소 무역인증서비스센터(cert.korcham.net/certweb)를 통해 온라인으로 신청할 수 있음

3) 신용 공인 프로그램(Accredited Client Programme)

- 인도 세관은 AEO(Authorized Economic Operator)제도와 유사한 제도로써 인도 세관의 법과 지침을 준수할 역량과 의지가 증명된 수입업자를 대상으로 신용 공인 프로그램(ACP, Accredited Client Programme)을 운영 중임
- 이 프로그램은 신용이 공인된 수입업자(Accredited Client)에게 통관 절차상 편의를 주기 위해 기존의 제도들(EDI와 RMS³²)이 적용되는 기존 체계를 대체하도록 함
 - RMS에 의해 무작위로 선택되거나 당국의 지시에 따르지 않는 특정한 패턴이 발견된 경우를 제외하고, 신용 공인 수입업자들은 물품의 검사 없이 수입업자의 자진 심사에 의해 통관을 허락함
- 신용 공인업자에 의해 수입되는 예상 수입화물의 규모에 맞추어 통관시키기 위해 세관은 별도의 시설을 만들 수 있으며, 세관의 국장은 급속한 통관을 위해 별도의 저장 공간·처리시설 등을 제공함
- 위험관리국(RMD, Risk Management Division)은 ACP를 관리하고, RMS에 신용공인 수입업자의 목록을 유지함

32) 위험관리시스템(RMS, Risk Management System): 세관의 효율성을 증대시키기 위해 특정한 수입 신고서를 기존의 자료를 통해 선별하여 결과가 ICES에 특정 수입신고서 심사와 검사가 필요한지 아니면 관세지불 후 바로 통관이 가능한지 여부를 통보해주는 시스템

- 신용 공인 수입업자들은 세관과 RMD에 의해 모니터링되며, 높은 수준으로 기준을 준수할 것이 요구됨
 - 준수 기준에 미달할 경우 경고가 주어지고, 계속해서 준수하지 않을 경우 ACP 인증 목록에서 제외됨
- ACP 제도의 오용을 방지하기 위해 신용 공인업자들은 수입신고서를 항상 디지털 서명을 사용하여 등록해야 하며, ICEGATE(Indian Customs and Central Excise Electronic Commerce/Electronic Data interchange Gateway)를 통해 수입신고서를 등록하고, 지정된 은행계좌에 관세를 납부해야 함
- ACP의 신용 공인을 얻기 위해서는 다음의 조건들을 충족해야 함
- 루피화로 평가된 수입 물품이 있어야 하고,
 - 이전 회계연도에 1억루피 이상의 수입실적과 천만루피 이상의 관세를 지불한 실적이 있어야 하며,
 - 개인 원장계장에 천만루피 이상의 소비세 납부 실적이 있거나 인도 재무부로부터 수출 유공업체(Status Holder)로 인정되어야 하고,
 - 이전 회계연도에 하나 이상의 인도 세관에 적어도 25개 이상의 수입신고서가 등록되어 있어야 하며,
 - 이전 3년 이내에 관세 · 소비세 · 서비스세에 관한 다음의 경우가 없어야 함
 - 잘못된 신고와 진술 · 공모 · 고의 억제 · 사기 의도를 포함한 관세 회피 사례
 - 압수 물품에 대한 잘못된 신고, 은밀하거나 승인받지 않은 누락 사례
 - 수출촉진제도상의 환불 · 환급 등의 혜택을 얻기 위한 잘못된 진술과 신고 · 공모 · 고의 억제 · 사기 사례
 - 관세 · 소비세 · 서비스세의 납부 지연 사례
 - 관세 및 기타 세금을 회피하기 위한 미등록 사례
 - 세관에 의해 실행되는 공동 법령에 기록된 어떤 사례도 없어야 하며,
 - 물품의 분류, 가치 평가, 면세 혜택의 청구 등에 관하여 수입신고서의 내용을 수정한 사실이 이전 연도에 제출된 수입신고서의 20%를 넘지 않아야 하며,

- 수출 의무규정의 불이행에 의해 보류된 관세가 없어야 하며,
- 신뢰할 만한 기록 보관 및 내부 조정 시스템을 보유해야 하며, 공인 회계기준에 따라야 하고 공인된 회계사로부터 인증을 받은 인증서를 제출해야 함

다. 수입품에 부과되는 세금

1) 관세율 체계

- 인도의 관세는 수천 년의 역사를 가지고 있을 뿐만 아니라 최근까지 조세수입의 20% 내외를 차지하는 등 재정수입의 주요한 원천임
 - 관세는 2012-2013 회계연도 인도 중앙정부의 세수 중 17.3%를 차지하며 외국기업과의 경쟁에서 국내기업을 보호하는 주요한 정책 수단으로 작용하고 있음
 - 관세는 인도 통화의 환율에 따른 최소 수입을 유지하기 위한 산업보호의 관점에서 부과되고 있음

〈표 Ⅲ-1〉 인도의 연도별 관세수입 규모

(단위: 천만루피, %)

		2008 -2009	2009 -2010	2010 -2011	2011 -2012	2012 -2013
총조세수입	금액	605,299	624,528	793,072	901,664	1,077,612
	비중	100	100	100	100	100
	증가율	2.0	3.2	27.0	13.7	19.5
관세	금액	99,879	83,324	135,813	153,000	186,694
	비중	16.5	13.3	17.1	17.0	17.3
	증가율	-4.1	-16.6	63.0	12.7	22.0

자료: 주요국의 조세제도(최기호) 인용

- 관세정책은 재무부 관세소비세 중앙위원회(Central Board of Excise and Customs)가 결정하며 관세율은 관세율법(Customs Tariff Act, 1975)을 기초로 하여 매년 예산안 국회 제출 시 결정됨
 - 인도로 수입되는 물품에 부과되는 관세는 기존의 세관법(Customs Act 1962)을 기

본으로 1975년 제정된 관세법(Customs Tariff Act 1975)에 따른 세율로 과세됨

- 세관법(Customs Act 1962)은 불법 수입과 제품의 수출을 방지하기 위해 1962년 제정됨
- Customs Act는 기본 관세의 부과·징수에 관한 사항 및 관세 일반에 대해 규정하고 있으며, Customs Tariff Act는 상계관세 등 기본관세 이외의 추가 관세에 대해 규정함

- 관세는 CIF 가격 기준이며 과세표준은 수입 물건의 CIF+landig charge 1%임
 - 일부 예외를 제외하고는 종가세가 적용됨
- 인도의 수입 관세는 기본관세(Basic Duty), 추가 관세(Additional Customs Duty)³³⁾, 특별 부가관세(Special Additional Duty), 교육세(Educational Cess)를 합산하여 산정됨
 - 인도의 관세 체계는 다른 국가에 비해 상대적으로 복잡한 구조를 지니고 있으며 관세 산정 시 단순 합산이 아닌 복리방식으로 복잡한 산식에 의해 계산됨
- 2010년의 경우, 일반 품목의 기본관세율은 7.5~10%이며, 상계관세는 일반적으로 10%, 특별 부가관세는 4%, 교육세는 3%임

가) 기본관세(Basic Duty)

- 수입되는 모든 물품에 대해 CIF 가격을 기준으로 부과되며 2010년의 경우 일반 품목의 기본 관세율은 7.5~10%임
- 인도는 주변국인 파키스탄·스리랑카·네팔·방글라데시 등 서남아 국가 연합(SAARC) 국가들과 특혜관세 협정을 맺고 이들 국가에 대해서는 품목에 따라 관세 면제 또는 감면 혜택을 주고 있음

33) 상계관세(Countervailing Duty)라고도 함

- WTO의 국가별 관세율체계에 따르면, 2012년 기준 인도의 평균양허관세율은 48.6%이며 평균실행관세율은 13.7%임
 - 농산물의 평균양허관세율은 113.1%, 평균실행관세율은 33.5%이며, 비농산물의 평균양허관세율은 34.5%, 평균실행관세율은 10.4%임
- 농산물의 경우 전체 수입 품목의 약 68.9%에 25~50%의 관세율이 적용됨
 - 수입되는 농산물의 5.3%는 면세, 3.3%는 0~5%, 8.7%는 50~100%의 관세율이 적용됨

〈표 Ⅲ-2〉 2012년 인도 관세율체계

(단위: %)

구분	전체	농산물	비농산물	1995년 WTO가입
단순평균양허관세율	48.6	113.1	34.5	농산물할당관세: 0.9
단순평균실행관세율	13.7	33.5	10.4	농산물특별긴급관세: 0

자료: 세계무역기구(WTO) 통계자료 2014

- 2012년 기준 수입되는 비농산물의 90%가 10% 이하의 관세율이 적용되고 있음
 - 수입되는 농산물의 2.6%는 면세, 11.5%는 0~5%, 75.9%는 5~10%의 관세율이 적용됨

〈표 Ⅲ-3〉 2012년 수입가격 기준 농산물·비농산물의 관세 분포

(단위: %)

분포	면세	0≤5	5≤10	10≤15	15≤25	25≤50	50≤100	> 100
	관세 품목 및 수입가격							
농산물								
양허관세	0	0	1.2	0.1	2.4	7.2	54.0	35.0
실행관세	5.3	3.3	2.5	4.6	4.4	68.9	8.7	2.2
비농산물								
양허관세	3.1	0.5	0	0	14.9	50.7	0.4	0.2
실행관세	2.6	11.5	75.9	1.1	2.1	6.1	0.6	0.1

자료: 세계무역기구(WTO) 통계자료 2014

- 2012년 기준 인도로 수입되는 커피·차의 경우 평균양허세율이 133.1%이며, 종유·지방 및 유지류(Oilseeds, fats & oils)의 경우 평균양허세율이 165.2%임
- 광물 및 금속, 화학제품, 기계류, 전자기기, 기타 제품을 제외한 모든 품목이 면세에서 제외됨

〈표 Ⅲ-4〉 2012년 인도 수입 품목별 관세율

(단위: %)

품목	WTO 양허세율			실행세율		
	평균	면세비율	상한	평균	면세비율	상한
동물성 생산품	105.9	0	150	31.1	0	100
유제품	65.0	0	150	33.5	0	60
과일, 채소, 식물	99.3	0	150	31.0	1.0	100
커피, 차	133.1	0	150	56.3	0	100
곡물 및 곡물조제품	115.7	0	150	31.3	15.4	150
종유, 지방 및 유지	165.2	0	300	37.4	1.8	100
당류와 설탕과자	124.7	0	150	35.9	0	60
음료 및 담배	120.5	0	150	69.1	0	150
면	110.0	0	150	6.0	80.0	30
기타 농산물	105.7	0	150	22.5	13.2	70
어류 및 어류제품	100.7	0	150	29.9	0.1	30
광물 및 금속	38.3	0.4	55	7.6	0.5	10
석유	-	-	-	4.9	18.5	10
화학제품	39.6	0.1	100	7.8	0.5	10
목재, 지류 등	36.6	0	40	9.0	4.0	10
직물	28.9	0	161	13.5	0	143
의류	37.8	0	65	14.1	0	65
가죽제품, 신발류 등	34.7	0	40	10.2	2.5	70
기계류	28.2	7.0	40	7.3	4.7	10
전자기기	27.0	26.9	40	7.3	16.7	10
이송장비	35.7	0	40	21.2	3.7	100
기타 제품	30.8	21.6	40	8.8	5.7	10

자료: 세계무역기구(WTO) 통계자료 2014

나) 추가 관세(Additional Customs Duty(ACD))

- 추가 관세³⁴⁾(Additional Customs Duty, 이하 ACD)는 CTA 제3조 제1항에 규정되어 있으며 인도 내에서 제조 또는 생산되는 동일 물품이 수입될 시 부과되는 관세임
- ACD는 인도 내 제조업자의 이익을 보호하고 국내 생산자와 제조업자에게 공정한 경쟁의 기회를 주기 위한 목적으로 부과됨
 - ACD의 세율은 소비세의 유효세율과 동일하기 때문에 동일 제품에 대해 소비세에 경감 규정이 있을 경우 ACD에도 동일하게 적용됨
 - 2012년 3월 이전에는 ACD에 교육세가 별도로 부과된 후 기본관세와 함께 다시 부과되었으나 현재는 ACD에만 별도로 교육세가 부과되지는 않음

다) 특별 부가관세(Special Additional Duty)

- 연방 정부는 정부령(notification)을 통해 ACD에 부가하여 관세를 부과할 수 있는 권한이 있으며³⁵⁾, 이를 특별 부가관세(Special Additional Duty, 이하 SAD)라고 함³⁶⁾
 - 단, 동 규정은 동 관세율이 4%를 초과할 수 없도록 규정함
- 2006-2007 회계연도부터 기본 관세인하에 따른 내국산업 보호 목적으로 대부분의 수입 물품에 특별 부가 관세를 적용하고 있음
 - 부과 목적은 인도 내에서 판매, 구매 또는 거래되는 물품에 대해 부과되는 판매세, 부가가치세, 지방세 등에 대응하는 세금을 부과함으로써 인도 내에서 동일한 물품을 제조하는 제조업자에게 ACD를 부과하는 이유와 마찬가지로 공정한 경쟁의 기회를 제공하기 위한 것임
- 특별 부가관세율은 4%이며, 예외적으로 비료, 은 등 일부 품목은 면세임

34) 상계세(Countervailing Duty, CVD)라고도 불림

35) CTA 제3조 제5항

36) 특별 상계관세(Special CVD)라고도 함

- 품목의 면세 여부는 정부령(notification)을 통해 발표하고 있으며, 특히 소비세법에 따라 MRP(Maximum Retail Price) 규정³⁷⁾이 적용되는 모든 품목에 대해 면세하고 있음
- 수입 물건의 구매자에 따른 매입세액 공제의 제한
 - 제조업자: 추가 관세와 특별 부가관세에 대해 매입세액 공제 이용 가능
 - 서비스 공급자: 추가 관세에 대해서만 매입세액 공제 이용 가능
 - trader: 수입 물건 판매시 부가세 · 판매세를 징수할 경우 특별 부가관세 4% 환급 가능 이 경우 구매자에게 동 금액을 이전 가능
- 인도정부는 높은 인플레이션을 조정하는 목적으로 특별 상계관세 폐지에 대한 논의를 지속적으로 하고 있으나 현재까지 폐지되지 않았음
 - 동 제안은 식료품 가격 등 전반적인 인도의 물가가 빠르게 인상되고 있기 때문에 수입가격 인상으로 인한 상품 시장 혼란을 막기 위함임

라) 기타

- 교육세(Educational Cess)는 관세에 누진적으로 3% 부과되며, 면세되는 물품이나 관세가 부과되지 않고 특정 목적에 의해 통관되는 물품의 경우 교육세가 부과되지 않음
 - 교육세 3%는 기본관세와 추가 관세에 각각 부과하기 때문에 실제 총관세율은 기본관세와 부가관세의 단순 합보다 더 높음
- 인도 관세위원회가 국내 산업 보호의 필요성이 있다고 추천하고, 연방 정부가 이를 인정할 경우 보호관세(protective duties) 를 부과할 수 있음³⁸⁾
 - 다만, 이 notification은 의회에서 승인을 얻어야 하며, 의회 보고 후 6개월 내에 승인이 되지 않을 경우 효력을 상실함
 - 다만, 기존에 취해진 조치는 유효한 것으로 인정됨

37) 우리나라의 권장 소비자가격 제도와 유사한 개념

38) CTA 제6조

- 상품이 정상가격보다 낮게 판매되는 덤핑에 대해서는 반덤핑관세를 부과할 수 있음³⁹⁾
 - 다만 반덤핑관세는 인도 내에서 유사한 상품을 생산할 경우에만 부과 가능함

- 어떤 상품이 대량으로 수입되어 국내 사업에 심각한 손해를 야기하고 있다고 판단될 때 세이프가드 관세(Safeguard Duty)를 부과할 권한이 있음⁴⁰⁾
 - 연방 정부는 동 사항에 대해 조사하고 정부령(notification)을 발표해야 함

- 세이프가드 관세가 부과되면 4년 동안 유효하고 필요할 경우 10년까지 연장 가능함

- 다른 나라에서 인도로 수출에 보조금을 지급할 경우 그 금액에 해당하는 상계관세를 부과할 수 있음⁴¹⁾
 - 만약 보조금의 금액을 확인할 수 없는 경우 임시 세율로 부과한 후 사후적으로 정산할 수 있으며 동 상계관세의 부과도 정부령(notification)에 의해 이루어져야 함

〈표 Ⅲ-5〉 인도 관세율 계산식

(단위: %)

항목	세율	적용 관세율	비고
CIF	-	100	
기본관세	10	10	A(기본관세)
추가관세	12	13.2	B(기본관세에 상계관세 적용) (기본관세+CIF)*추가 관세
교육세	3	0.696	C(교육세 3% 적용) 교육세*(기본관세+B)
특별부가관세	4	4.95584	D(특별부가관세 적용) 특별부가관세*(기본관세+CIF+B+교육세*(기본관세))
총계		28.85184	A+B+C+D

자료: CBEC

39) CTA 제9A조

40) CTA 제8B조

41) countervailing duty on subsidised goods, CTA 제9조

2) 품목분류 및 관세율 조회처

- 인도의 품목분류는 국제통일상품분류체계(Harmonized Commodity Description and Coding System)를 따르고 있으며 총 8자리로 구성됨
 - 2003년 6자리 분류체계(국제공통)에서 8자리로 개정되었으며 이로 인해 약 1만개의 품목들이 추가적으로 분류 가능하게 되어, 인도 국내에서 서로 달리 세부 분류체계를 채택함으로써 발생한 문제들이 감소함

- 기본관세율은 소비세관세 중앙위원회(Central Board of Excise and Customs) 홈페이지⁴²⁾ 혹은 재무부⁴³⁾에서 확인할 수 있음
 - www.cbec.gov.in 접속 → 홈페이지 상단 customs(컨텐츠) 클릭 → customs duty calculators 클릭 → CTH란에 HS 코드 입력, Country of Origin란에 해당업체 국가 클릭 → 관세율 산출
 - 우리나라가 원산지인 HS 코드 7208.51을 인도로 수출하는 경우 관세율 10%, 교육세 3%, 상계관세 12%, 특별 부가(상계)관세 4%가 적용됨을 확인할 수 있음

- 우리나라 관세청 해외통관지원센터에서도 각국 관세율 조회가 가능함⁴⁴⁾
 - 우리나라 관세청은 해외통관지원센터를 통해 무역거래에 필요한 각국의 품목별 관세율 정보를 제공하고 있음

- 품목분류에 대해 소비세·관세 중앙위원회(CBEC)에 사전심사를 신청할 수도 있음

42) <http://www.cbec.gov.in>

43) <http://www.indiabudget.nic.in>

44) 관세율조회처 <http://www.customs.go.kr/kcshome/main/overseas/BoardList.do?bbsTypeCd=OVERSEASBBS03&layoutMenuNo=20604>

[그림 III-3] 관세율 조회처



INDIAN CUSTOMS EDI SYSTEM
Duty Calculator

Provide Tariff head and/or Description and/or Country of Origin

CTH 720851	Description	Country of Origin KOREA,REPUBLIC OF
---------------	-------------	--

Please check and enter Tariff or Description Both blank not allowed
You can enter...

- CTH only (Min 2 digit Max 8), Description only (Max 30 Character)
- CTH and Description
- Country of Origin is optional (for preferential duty or Antidumping duty)

For website related matters contact us at- icegatehelpdesk@icegate.gov.in
Application developed by National Informatics Center (NIC) under supervision of Directorate General of Systems and Data Management (CBEC), New Delhi



Structure of Duty for selected Tariff

Customs Tariff Head :72085110 C.Excise Tariff Head :72085110 Country of Origin :KOREA,REPUBLIC OF

Customs Duty	Rate of Duty (Tariff)	Specific Duty	Unit	Notification -Sno	Rate of Duty (Effective)	Specific Duty	Unit
Basic Customs Duty	10			Select Exemption Notn. (f any) ▼	10		
referential Notification				Select Exemption Notn. (f any) ▼	10		
Education Cess	2			Select Exemption Notn. (f any) ▼	2		
Secondary and Higher Edu. Cess	1			Select Exemption Notn. (f any) ▼	1		
Other Duties							
Countervailing Duty (CVD)	12			Select Exemption Notn. (f any) ▼	12		
Additional CVD	4			021/2012-42(b) Select Exemption Notn. (f any) ▼	0		
Overall Duty							
Total Duty	28.852				23.896		
Total Duty (Preferential)					23.896		
Duty Calculator							
Simple calculation for Assessable value Rs. 100000	28852				23896		
Enter your Assessable value in INR					0		0

Description for CTH :FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED-Of a thickness exceeding 10 mm :Plates

IMPORT OF PRIME AS WELL AS SECONDS AND DEFECTIVES OF HR COILS/ HR SHEETS AND PLATES IS SUBJECT TO VALUE RESTRICTION AS PER POLICY CONDITION 1 AND 2 TO CHAPTER 72. HOWEVER, IN CASE OF PRIME GOODS, SUCH VALUE RESTRICTIONS SHALL APPLY ONLY TO THE EXTENT SPECIFIED IN THE ORDER DATED 21/01/2004 PASSED BY THE HONBLE MADRAS HIGH COURT IN WRIT PETITION NO. 3884 AND 3885 OF 2003. IMPORT OF SECONDS AND DEFECTIVES OF HR COILS/ HR SHEETS AND PLATES IS PERMITTED ONLY THROUGH THE SEA PORTS AT MUMBAI, CHENNAI AND KOLKATA AND SHOULD BE ACCOMPANIED WITH A PRE-SHIPMENT CERTIFICATE AS DETAILED IN POLICY CONDITION 3 TO CHAPTER 72. FURTHER, AS PER NOTE 2 OF GENERAL NOTES REGARDING IMPORT POLICY, HIS PROVISIONS ARE APPLICABLE FOR ITEMS (1) HOT ROLLED MEDIUM AND HIGH TENSILE STRUCTURAL STEEL EXCLUDING BARS AND RODS OF DIAMETER OR THICKNESS LESS THAN 6 MM AND STRUCTURALS BELOW 50 MM X 50 MM X 6 MM (HOWEVER FOR ITEMS (A) FLAT ROLLED PRODUCTS (SHEETS/ STRIPS/ COILS) LESS THAN 6 MM THICKNESS; (B) FLAT BARS AND ROUNDS; SQUARES/ HEXAGONS/ OCTAGON BARS; (C) PLATES OF THICKNESS MORE THAN 80 MM AND WEIGHT MORE THAN 12 TONNE IN ULTRASONIC TESTED CONDITION; (D) PLATES OF THICKNESS LESS THAN 16 MM BUT WIDTH MORE THAN 4000 MM SUCH REQUIREMENT IS EFFECTIVE FROM 31.03.2013); (2) STEEL PLATES FOR PRESSURE VESSELS FOR INTERMEDIATE AND HIGH TEMPERATURE SERVICE INCLUDING BOILERS (HOWEVER IN CASE OF (A) PLATES OF THICKNESS MORE THAN 80 MM AND WEIGHT MORE THAN 12 TONNE IN ULTRASONIC TESTED CONDITION; (B) PLATES OF THICKNESS LESS THAN 16 MM BUT WIDTH MORE THAN 4000 MM SUCH REQUIREMENT IS EFFECTIVE FROM 31.03.2013); AND (3) STEEL PLATES FOR PRESSURE VESSELS USED AT MODERATE AND LOW TEMPERATURES (HOWEVER IN CASE OF (A) PLATES OF THICKNESS MORE THAN 80 MM AND WEIGHT MORE THAN 12 TONNE IN ULTRASONIC TESTED CONDITION; (B) PLATES OF THICKNESS LESS THAN 16 MM BUT WIDTH MORE THAN 4000 MM SUCH REQUIREMENT IS EFFECTIVE FROM 31.03.2013).

Disclaimer: The contents of this website do not constitute legal or professional advice and carry no legal force. The purpose of the website is to enhance public access to information on rates of duties and other compliance requirements for Customs clearance of goods. The website is strictly meant for general guidance. While all efforts are made to ensure correct, complete and current information on the website, Central Board of Excise and Customs shall in no circumstances be liable for any errors or omissions in the content furnished on the website. For website related matters contact us at: icegatehelpdesk@icegate.gov.in

Application developed by National Informatics Center (NIC) under supervision of Directorate General of Systems and Data Management (CBEC), New Delhi

자료: CBEC

3) 납세자의 성실 신고 여부 검증

- 인도에 진출한 우리나라 기업들은 세무신고 내용에 대해 세무조사 등 다양한 형태로 성실 신고 여부를 검증받고 있음
- 관세의 경우 CBEC의 관리 하에 있으며 신고서의 검증(Scrutiny of returns), 일반 세무조사(Audit), 특별 세무조사(Anti-Evasion)의 3가지 방법으로 이뤄짐
 - 신고서의 검증은 자동적으로 이루어지는 예비 검증과 세부 검증으로 분류됨
 - 일반 세무조사는 일정금액 이상 납세자에 대해 매년 이루어지는 정기조사와 일정금액 미만 납세자에게 이루어지는 비정기조사로 구분됨
 - 예비검증은 신고서 전체, 세부검증은 신고서의 5% 내외임
 - 특별 세무조사는 관세 포탈혐의가 있는 경우 실시함

라. 관세 환급(Duty Drawback Scheme)

- 관세 환급법에 의거 운송서류, 수출면장 등을 제출하면 수출품에 관련된 원재료 수입 시 지불한 관세 및 소비세를 환급받을 수 있음⁴⁵⁾
- 환급신청서는 www.cbec.gov.in 에서 받을 수 있으며 신청서를 CBEC(Central Board of Excise & Customs)에 제출한 후 환급까지 통상 6개월이 소요됨
- 인도는 수입업체가 판매세 혹은 부가가치세를 납부해야 할 경우, 수입 시 납부했던 특별상계관세를 환급⁴⁶⁾하고 있지만, 환급 시 절차가 매우 복잡해 실제로 수입업체들은 환급 대신 납부한 세금액을 제품가격에 포함시켜 적용하여 제품가격 상승으로 연결됨

45) <http://www.cbec.gov.in/customs/cs-circulars/cs-circ14/circ03-2014-cs.htm>

46) 2007년 9월부터 시행

마. 수입규제

- 인도는 마약류, 총기류 품목과 식품·의약품 등 일부 품목에 대해 해당 기관의 승인 및 인증 없이 수입이 불가능함
- 그 외 품목에 대해서는 수입 수량규제를 전면 철폐한 이후 수입에 별도의 제한을 두지 않아 대부분의 품목이 OGL(Open General License) 대상임
 - Open General License는 일반적 포괄허가제로 허가품목으로 등록된 상품 수입 시 허가 및 인증 신청이 불필요 함
- 인도는 중고 자동차 수입 시 중고차량의 연수가 제조일로부터 3년이 넘지 않고, 이륜차, 삼륜차를 제외하고 모든 중고차량의 운전자석은 오른쪽에 위치해있는 차량만 수입이 가능하도록 규정함
 - 자동차 내 미터기는 킬로미터로 표기되어 있어야 하며, 중고차량 수입은 모두 뭍바 이 세관(Customs Port at Mumbai)만을 통해 이루어짐
 - 중고차량을 인도로 수출할 경우 별도의 테스트도 거쳐야 하며 이는 수출 및 선적 전에 완료해야 함
 - 테스트는 중앙정부에서 고시하는 시험 인증기관을 통해 받을 수 있음
- 의료기기의 경우 인도 중앙약품 표준통제국(CDSCO)에 제품을 등록해야 하며 인도 내 도매·제조면허를 보유하고 있는 업체 및 개인사업자만이 제품 등록 신청을 할 수 있음
 - 모든 의료기기 제품을 의무등록해야 하는 것은 아니며 당국이 명시한 14개 항목에 포함되는 제품에 대해서만 시행하고 있음
 - 해당 기기: Disposable Hypodermic Syringes, Disposable Hypodermic Needles, Isposable Perfusion Sets, In-vitro Diagnostic Devices for HIV, HbsAg and HCV, Cardia Stents, Drug Eluting Stents, Catheters, Intra Ocular Lenses, I.V. Cannulae, Bone Cements, Heart Valves, Scalp Vein Set, Orthopaedic Implants, Internal Prosthetic Replacements

- 식품에 대한 까다로운 유효기간 기준도 비관세 장벽의 하나로 작용함
 - 수입 당시 식품의 유효기간은 본래 제품 수명의 60% 이상이 남아 있어야 하며, 제품수명은 제조일과 유효기간 만료일을 토대로 산출하는데 이러한 규정은 인도 국내산 제품과 비교하여 수입산 제품에 대한 차별적인 장애요소임

〈표 Ⅲ-6〉 수입 금지 품목 리스트(52개 품목)

연번	HS 코드	품목
1	02089010	Of Wild Animals
2	02090000	Pig fate, free to lean meat and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.
3	04100010	Of Wild Animals
4	05040031	Of Wild Animals
5	05040041	Of Wild Animals
6	05040051	Of Wild Animals
7	05051010	Of Wild Animals
8	05059021	Of Wild Animals
9	05059031	Of Wild Animals
10	05059091	Of Wild Animals
11	05061011	Of Wild Animals
12	05061021	Of Wild Animals
13	05061031	Of Wild Animals
14	05061041	Of Wild Animals
15	05069011	Of Wild Animals
16	05069091	Of Wild Animals
17	05071010	Ivory
18	05071020	Ivory powder and waste
19	05100091	Of Wild Animals
20	05119110	Fish nails
21	05119120	Fish tails
22	05119130	Other fish water
23	05119921	Of Wild life
24	05119992	Of Wild life
25	15010000	Pig Fats(including Lard) and Poultry fat, other than that of Heading 0209 or 1503

26	15020010	Mutton Tallow
27	15020020	Fats, unrendered(excluding Mutton Tallow)
28	15020030	Rendered or solvent extraction fats
29	15020090	Other Fats of Bovine animals, Sheep or Goats, other than those of Heading 1503
30	15030000	Lard Stearin, Lard Oil, Oleostearin, Oleo Oil and Tallow Oil, not emulsified or mixed or otherwise prepared
31	15041099	Other Fats and Oils and their fractions, of fish or marine mammals, whether of not refined, but not chemically modified
32	15042030	Sperm Oil
33	150420990	Other Fats and oils and their fractions of fish, other than liver oils
34	15043000	Fats and Oils and their fractions of marine mammals
35	15060010	Neats Foot Oils and fats from bone or waste
36	15060090	Other animal fats and oils and their fractions whether or not refined but not chemically modified
37	15161000	Animal fats and oils and their fractions
38	15171010	Of animal origin margarine
39	15179030	Imitation lard of animal origin
40	15180040	Other
41	15220010	Degras
42	15220020	Soap Stocks
43	15220090	Other
44	35071011	Animal rennet
45	35071019	Other enzymes; prepared enzymes not elsewhere specified or included
46	35071091	Animal rennet
47	35071099	Other animal rennet
48	43021940	Tiger-Cat skins
49	43031010	Of wild animals covered under Wild Life Protection Act 1972
50	43039010	Of wild animals covered under Wild Life Protection Act 1972
51	8517	Telephone sets, including telephones for cellular networks of for other wireless networks
52	96011000	Worked ivory and articles of ivory

자료: 인도 상공부 대외무역국(DGFT)

- 라벨링 규정도 비관세 장벽 중의 하나이며, 소매를 목적으로 인도에 수입되는 모든 제품들은 중량 및 측정 기준 규정(Standard of Weights and Measures Rules)의 조항들을 준

수해야 함

- 통관 전 루피화로 표시된 최고 소매가(Maximum Retail Price, MRP)를 라벨에 명시하는 것은 대(對) 인도 수출업자들에게 부담으로 작용하며 라벨에 명시된 제품 가격은 세금 산출 근거로 활용됨
- 대부분의 경우 판매업자들은 최고가를 실패판매가로 간주하기 때문에 정확한 최고가 예측이 중요함
 - 한번 정해진 MRP는 수정할 수 없으며, 가격을 인상하기 위해서는 새로운 통관 물량부터 인상이 가능함

바. 특별경제구역(SEZ: Special Economic Zone)

- 인도 특별경제구역(SEZs)은 외국인 투자유치와 수출 활성화를 목적으로 경제특구활성화법⁴⁷⁾을 제정하고, 이후 시행령⁴⁸⁾을 통해 2006년 발효됨
- 경제특구구칙²⁰⁰⁶⁴⁹⁾은 규제절차의 간소화를 목표로 내세우며, 경제특구의 창설, 개발 및 관리를 용이하게 하고자 함
 - 경제특구의 개발, 관리 및 유지뿐만 아니라 경제특구 내 시설설립 절차의 간소화
 - 경제특구 개발을 위한 단일허가창구 구축
 - 경제특구 내 생산시설 설립을 위한 단일창구 구축
 - 경제특구 규정과 관련한 문서화 작업 간소화
 - 경제특구 규정 자체의 간소화, 특히 자동인증 실행
- 경제특구(ZES)에 진출해 있는 산업군은 2010년 기준 IT & ITES 62%, 바이오테크놀로지 5%, 의약품산업 4%, 섬유산업 4%, 통합산업 4%, 기타 21%임

47) Special Economic Zones Act, 2005

48) Special Economic Zones Rules

49) 2006년 2월 채택

- 인도 특별경제구역에 입주한 기업은 자본재나 부품 수입에 대해 관세가 면제됨
 - 특별경제구역 입주 요건은 외화 수취액이 외화 지출액보다 커야 함

- 2012~2013년 기준 특별경제구역에서의 수출은 4조 7600억루피로 급성장함
 - 특별경제구역에서 2005~2006년 수출된 총금액은 2만 2840루피였음

- 2013~2014년 기준 576개 경제특구가 승인되었으며, 대표 지역으로는 Kandla, Cochin, Madras, Visakhapatnam 등이 있음⁵⁰⁾

- 칸들라 경제특구(Kandla Special Economic Zone(KASEZ))는 1965년 인도 최초로 만들어진 경제특구로 인도 주요 무역항인 칸들라항에 인접해 있어 물류운송의 혜택을 누리고 있음

- 안드라프라데시 경제특구(Andhra Pradesh Special Economic Zone(APSEZ)) 안드라프라데시 산업인프라회사(Andhra Pradesh Industrial Infrastructure Corporation)와 인프라시설개발 지원을 위한 금융회사인 인프라 임대 및 금융서비스(Infrastructure Leasing & Financial Services)의 관리를 받고 있음
 - 총면적이 14km²에 달하는 이 경제특구는 안드라프라데시주의 항구도시 Vishakhapatnam 남쪽 50km 지점에 위치해 있음
 - Vishakhapatnam는 제철업, 비료산업, 석유정제산업 등 여러 가지 산업활동을 수행하고 있는 안드라프라데시 주 최대 규모 산업단지들 중 하나임

- 마드라스 경제특구(Madras Special Economic Zone(MEPZ))는 탐바람(Tambaram)에 위치한 멀티프로덕트 경제특구임
 - 1984년 수출가공지구로 설립된 마드라스 수출가공구(Madras Export Processing Zone)가 2003년 멀티프로덕트 경제특구로 전환되었음

50) 부록, 인도 특별경제구역 리스트 참조

- 총 17개 Operating unit이며, 2006~2007년도에 3억 6천만유로의 수출액을 기록함
 - 주요 수출 품목군은 섬유산업, IT산업, 엔지니어링산업 제품임
- 뉴뮴바이 경제특구(Navi Mumbai Special Economic Zone((MSEZ))는 최적의 지리적 조건을 갖춘 경제특구로 Kalamboli에 1,223ha의 면적으로 조성됨
- 인도에서 가장 규모가 크고 가장 현대적인 시설을 갖춘 항구이자, 차트라파티시바지 국제공항(Chhatrapati Shivaji International Airport)과 인도 전역과 연계되는 도로·철도 망이 구축되어 있는 자와하랄네루항(Jawaharlal Nehru Port Trust: JNPT)에 인접해 있음
- 수라트 경제특구(Surat Special Economic Zone(SurSEZ))는 인도 최초의 민간부문 실제적 경제특구로 150개 Operating unit을 가지고 있으며 보석용 원석교역의 요충지임
- 보석 및 섬유 특산지인 구자라트주의 수라트에서 14km 떨어진 곳에 위치해 있는 수라트 경제특구는 Ahmedabad(구자라트주 주도)와 뮴바이를 잇는 간선도로와 철도가 지나고 있음
 - 2005~2006년도 수라트 경제특구의 수출액은 3억 5천1백만유로임
- 최근 특별경제구역의 관련법 개정으로 최소요구한도토지가 감소해 향후 특별경제구역에 대한 투자가 확대될 것으로 보임
- 단일상품 특별경제구역의 경우 개정 전 최소한도토지가 100헥타르에서 50헥타르로 줄어들었고, 다상품의 경우 1,000헥타르에서 500헥타르로 감소함

사. BIS(Bureau of Indian Standards) 인증 제도⁵¹⁾

- BIS는 인도의 품질관리기구로 인도에서 내수되는 제품에 대한 품질인증 및 공업 표준규격을 부여하는 역할을 함

51) 부록 BIS 의무 수입품목 참조, www.bis.org.in

- 1947년에 세워졌으며, 대상품목별 인증 획득을 위한 법규가 상이함
- 현재까지 표준이 의무화되어 있는 품목은 105개임
 - BIS의 의무인증 획득 품목 수는 2014년 4월을 기점으로 기존의 90개에서 15개 품목이 추가되어 105개 품목으로 확정됨
 - BIS 인증 품목은 2006년 109개에서 2007년 68개로 크게 감소했고 2011년 81개 품목으로 다시 증가하였으며, 2012년도에 다시 추가되어 총 90개 항목으로 늘어남

〈표 Ⅲ-7〉 인증 의무화 추가 15품목

	품목
1	비디오 게임
2	노트북 및 태블릿
3	전자레인지
4	32인치 이상 영상 출력 장치 및 영상 화면기
5	무선키보드
6	자동응답기
7	전자 시계
8	셋톱박스
9	32이상 플라즈마, LCD, LED 텔레비전
10	프린터 및 플로터
11	증폭기
12	증폭기 장착 광디스크 플레이어
13	컴퓨터
14	스캐너
15	전자악기

자료: Bureau of Indian Standards

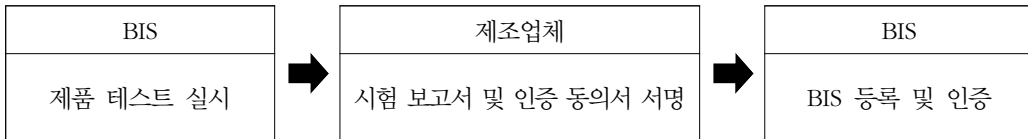
- 전자제품의 경우 제조업체는 생산제품의 주요 부품을 BIS에 신고해야 하며, 각 부품에 대한 보고서 및 제품 샘플을 BIS 인증 시험소에 제출해야 함
 - 시험소는 뉴델리(3), 하리아나 주 소피파트(1), 서벵골(1), 뭄바이(1), 벵갈루루(3) 등 동 지역에 총 9개 시험소가 있음

- 해외기업은 현지 수입업자를 통해서만 BIS 인증을 받을 수 있음
 - 해당 현지 업체가 정식으로 인도 정부에 등록이 되어 있고 해당 업체와의 법적 계약 관계가 계약서 등을 통해 명확히 증명되었을 경우에 등록이 가능함

- BIS 인증 시험소는 제품 테스트 실시 후 시험 보고서 및 인증 동의서를 다시 제조업체에 제출해 인도지사·연락사무소 대표자의 서명 날인 후 BIS에 등록 신청

- BIS 등록번호가 발급되면 제조업체는 각 제품 포장박스에 인증 스티커를 붙여야 하며, BIS 인증 필수 품목의 경우 인증 스티커 없이 세관 통과가 불가능함
 - BIS 인가 신청자들은 신청 수수료·수속료·현장 방문 관련 경비·테스트 비용·인가서 관련 비용을 모두 부담해야 함

[그림 Ⅲ-4] BIS 인증 획득 절차



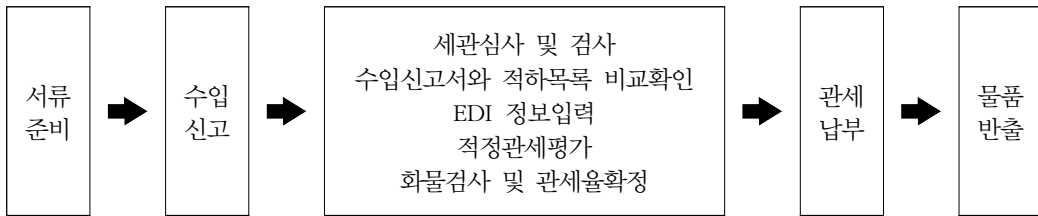
자료: Bureau of Indian Standards

2. 인도의 통관 절차

가. 수입 통관 절차

- 인도의 수입 통관은 ① 서류준비 → ② 수입신고 → ③ 세관검사 → ④ 관세납부 → ⑤ 물품반출의 순서로 이루어짐
 - 인도의 수입 통관 순서는 세관검사 후 납부하는 등 일반 선진국의 관행을 따름

[그림 Ⅲ-5] 인도의 수입 통관 절차



- 수입 통관에 소요되는 시간은 해상 운송은 약 5근무일, 항공 운송은 약 2~3근무일이 소요됨
 - 일반 품목이 아닌 경우(SEZ⁵², EPC⁵³) 물품 등) 1~2일이 추가 소요되며, 중고 기계류인 경우는 10일 이상 소요됨

- 세관은 일반적으로 화물 도착 후 7일 이후부터 체화료(demurrage charge)를 부과하는데 컨테이너 운송인 경우 5일 이후부터, 항공운송인 경우 3일 이후부터 체화료를 부과함⁵⁴)

- 인도 세관을 통해 통관하기 위한 구비서류는 신용장 개설시, 수입 화물의 통관 시, 바이어가 통관 시에 따라 각각 다름
 - 신용장 개설 시 은행 제출 서류
 - 수출입 허가번호[IEC(Importer-Exporter Code) No.]
 - 구매 오더(Purchase Order)
 - 송장(Invoice)
 - 공급업체 이름(Supplier's Name)
 - 공급자 거래은행명(Name of Supplier's Banker)
 - 인증서가 필요한 경우, 해당 인증서

52) SEZ: Special Economic Zone, 특별경제구역

53) EPC: Export Promotion Capital, 수출촉진용 자본재

54) 선박회사는 컨테이너 화물을 양하지의 터미널에서 일정 기간의 무료 장치기간 내까지 인도해 가지 않은 수하인에게 체화료를 부과함

- 수입 화물의 통관 시 필요 서류
 - 공급업자가 바이어에게 보낼 서류
 - 선하 증권(B/L 또는 Air-way Bill No.)
 - 송장 사본(Invoice Copy)
 - 보험 증권(Insurance Policy)
- 바이어가 통관 시 준비 서류
 - 수입코드 번호(Importer's Code No.)
 - 수입신고(Import Declaration along with Bill of Entry)
 - GATT Declaration
 - 인증서가 필요한 경우, 인증서
- 통관 업무는 통상적으로 현지 통관사(Customs Clearing Agent)를 통해 이루어짐
 - 원활한 통관을 위해 추가 비용을 지불하는 경우가 있음
- 인도 통관은 EDI(Electronic Data Interchange) 시스템에 의해 운영되고 있으며, 전자 통관을 통해 입력된 통관 정보는 관세청정보센터(Service Centre)로 전송되며 이를 바탕으로 수입신고서 번호(Bill of Entry Number)가 생성됨
 - 원본서류는 검사단계에서 제출하여 세관의 심사를 받음
- 서류심사 단계에서는 수입신고서와 적하목록을 비교하여 일치성 여부를 확인하며, 수입 정보를 EDI 시스템에 입력하면 입력된 정보를 바탕으로 computer code no.가 생성되며 적정 관세율이 확정됨
 - 모든 수입 물품은 수입신고서 세부항목에 대한 사실여부 및 정확도를 검사하는 것이 원칙이나, 통상적으로 일부 물품만 랜덤으로 검사받음
- 수입 화물의 대부분은 전수검사가 아닌 랜덤으로 선택된 화물들만 검사받음
- 인도의 화물 검사는 Green channel, Yellow channel, Red channel 3가지로 구분되며

Green channel의 경우 물품검사 없는 신속 통관임

- Green Channel은 주요 수입업자들에게 주어지는 혜택으로 물품검사 없이 통관하며 수입신고서 작성 시 통관양식을 통해 통관을 시킴
 - Green channel의 경우 일반적으로 화물의 물리적 검사가 없으나 드물게 물품수량 또는 상세내역에 의심이 들면 물품검사는 SIIB(Special Intelligence and Investigation Branch) 조사부서의 senior officer에 의해 검사가 행해짐
 - Green channel 대상 물품은 정부 또는 공공구매 물품, 수입규제 정책성 물품, 명성 있는 공급처로부터 직접 수입하는 대량화물 등임
- 만약 수입업자가 세관이 필요한 정보를 제공하지 않거나 세관 담당자가 평가전에 검사를 받아야 한다고 판단하면 관세평가 전에 화물검사 과정을 거침⁵⁵⁾
- 우리나라는 수입신고서에 업체가 작성한 관세율을 세관에서 승인해주는 방식인데 반해 인도는 별도의 관세평가관(Customs Appraiser)이 존재하며 화물검사 후 관세율을 확정함
- 수입신고서 정보를 바탕으로 관세율이 확정되면 관련서류는 관세평가관에게 별도로 송부되어 적정관세 부과 여부 등을 평가하는 과정을 거침
- 관세평가를 통해 확정된 관세는 Duty Payment Counter(관세 납부처)에 납부하고 세관은 수입신고서(Bill of Entry) 사본을 보관한 뒤 물품 수령증을 발급함

나. 수출 통관 절차

- 수출업자는 수출상품의 통관을 위해서 선적서류를 작성하기 전에 반드시 사업인증번호 (PAN⁵⁶⁾ based BIN⁵⁷⁾), 수출입자코드(IEC⁵⁸⁾)를 인도 상공부 무역국(Directorate

55) First Check Appraisement라고 부름

56) PAN: Permanent Account Number

57) BIN: Business Identification Number

- General of Foreign Trade)으로부터 발급받아야 함
- EDI 시스템상에서는 사업인증번호가 무역국 온라인 시스템으로부터 세관의 시스템으로 전송됨
 - 수출업자는 또한 인증된 외환 딜러 코드를 등록해야 하고, 환급 보증을 위해 지정된 은행의 계좌를 열어야 함
- 수출촉진계획 하에 수출하려고 하는 모든 수출업자는 세관에 등록된 관세 면제 자격 증명서(DEEC, Duty Exemption Entitlement Certificate Book)를 발급받아야 하고, 등록하기 위해서는 원본 서류가 필요함
- 선적 전 필요서류는 수출업자가 관계 기관이나 부서에 발급을 신청하고, 인증받은 후 제출해야 하는 서류로서 일반적으로 상품이 수출을 위해 준비되고 실제로 선적하기 전에 구비되어야 하는 서류를 말함
- 선적 전 필요서류는 송장, 포장내역서, GR form⁵⁹⁾(원본과 사본), AR-1 form⁶⁰⁾(원본과 사본), 수출명령서 사본, 신용장, 선하증권, 수출면허, 원산지 증명서, 검사증명서 및 기타 서류임
- 선적 후 필요서류는 주요 선적 전 서류의 인증본과 신용장을 통한 대금 지불 또는 지정은행을 통한 대금 지불내용을 외국 구매자에게 보여주기 위해 선적의 증거가 은행에 제공될 수 있도록 하는 기타 추가서류로 구성됨
- 선적 후 필요서류는 세관증명 송장, 세관증명 포장내역서, 수출명령서 사본, 신용장 사본, 상업송장, 선하증권, 원산지 증명서, 검사 증명서, 환어음 수표 및 GR form으로 구성됨
- EDI 시스템을 사용하지 않는 경우, 선하증권을 송장 · AR-4 form⁶¹⁾ · 포장내역서와 함께

58) IEC: Importer Exporter Code

59) GR form: Exchange Control Declaration form(부록 참고)

60) AR-1 form: Application for Removal of Excisable goods on payment of duty(부록 참고)

제출하면 수출부서 평가직원에 의해 상품의 가격·분류·환급규정·적용관세·물품의 수출가능 여부 등이 확인된 다음 감정사에 의해 서류와 물품이 검사된 후에 수출이 승인됨

- EDI 시스템을 사용하는 경우, '시스템에 등록된 자료의 인증을 위한 체크리스트가 생성 → 인증 후 자료가 세관 서비스센터에 제출되고, 선하증권 번호를 수령 → 수출품목에 대하여 과세, 납부 → 세관 직원이 감정사와 함께 EDI상의 내용과 실제 선적물품을 비교, 확인 및 검사 → 수출 승인'의 순서로 진행됨
- 수출 승인 후에 선하증권이 세관용과 수출업자용으로 2부가 발급되고, 선하증권과 검사 보고서에 세관의 확인 서명이 완료된 후, 감정사가 선하증권 2부에 각각 서명을 하고 도장을 찍음으로 절차가 완료됨

IV. 통관 절차별 고려 사항⁶²⁾

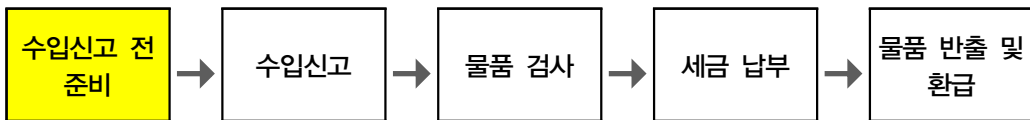
〈표 IV-1〉 통관 절차별 유의 사항

단계	유의 사항
1. 수입신고 전 준비	<ul style="list-style-type: none"> ○ 수입신고 서류상에 오류발생 시 정보 수정이 어려우므로 서류 작성에 유의 ○ 컨테이너 별로 포장명세서와 인보이스를 작성함에 주의 ○ 인도 정부는 신용장 방식으로 수입할 경우 보험가입 여부를 철저히 점검하기 때문에 보험가입 필수 <ul style="list-style-type: none"> - 인도에서는 CIF 조건 수입은 허용되지만, C&F 조건 수입시에는 문제가 발생할 소지가 많음 ○ 인도는 항만, 도로 등의 인프라 부족과 운송수단 노후로 내륙 운송과정에서 사고가 자주 발생하므로 내륙 운송보험 가입이 필수 ○ 첫 거래는 반드시 L/C 조건으로 시작해야 향후 대금결제에 문제가 없음 ○ BIS 등록 기한이 너무 짧고 시험소 테스트 등의 검증과정의 지연이 빈번하므로 BIS 등록 준비에 유의
2. 수입신고	<ul style="list-style-type: none"> ○ 한-인도 CEPA 협정은 HS 코드에 따라 특혜관세, 원산지결정기준이 결정되므로 품목번호 확인에 유의 ○ 물품검사, 물품인도시기 외 세관 전자자료공유(EDI) 시스템을 통해 수입신고 가능 ○ 자회사-모회사와 같이 수입자와 수출자가 특수관계일 때, SVB Questionnaire를 작성하여 제출함에 유의 <ul style="list-style-type: none"> - 해당 서류를 작성하여 제출할 경우 1%의 Extra Duty Deposit(보증금)을 지불하게 되며, 30일 내에 해당 서류를 작성하여 제출하지 않을 경우 5%까지 Extra Duty Deposit 상향조정
3. 물품검사	<ul style="list-style-type: none"> ○ 신용 공인 프로그램(ACP)제도 및 수출입 안전 관리 우수공인업체(AEO)의 활용 <ul style="list-style-type: none"> - ACP 및 AEO 인증 업체는 통관을 위한 별도의 저장 공간, 처리시설 등을 제공받으며 신속통관 가능 ○ 송장상의 가격과소평가(Under Value)를 문제 삼아 상품가격을 높여 높은 관세를 부과하는 경우 발생 ○ 관세 혜택이 적용되는 수입물품의 경우 증빙이 충분치 않다는 이유로 통관을 거부하는 사례 발생

62) Central Board of Excise and Customs-Government of India, 『Customs Manual 2011』

4. 세금납부	<ul style="list-style-type: none"> ○ 세관별로 관세납부은행이 다르므로 납부전에 은행이름과 지점 확인 필수 ○ 관세 확정 이후 8일을 초과하면 관세 납부 연체료를 연간 20% 복리로 부과함에 주의 <ul style="list-style-type: none"> - 관세를 즉시 납부하기 어려운 경우, 관세사를 통해 관세확정을 지연시키면 연체료 절감 가능 ○ 운송(해상 및 항공) 시 CFS 및 Airport 도착 후 3일 이후부터는 체화료(demurrage charge) 부과에 주의
5. 물품반출 및 환급	<ul style="list-style-type: none"> ○ 초과 정박시 국제 관례와 다르게 내용물도 반환하지 않고, 오히려 초과 정박비용을 컨테이너 소유주에게 부과함에 유의 <ul style="list-style-type: none"> - 수입한 화주가 나타나지 않아 항만 당국이 컨테이너를 1년 이상 묶어둔 사례 발생

1. 수입신고 전 준비 단계



가. 통관 절차상 특이사항

- 통관에 필요한 서류의 기재오류나 서류 상호간 불일치를 수정하기가 매우 어려우며 이로 인해 통관 절차가 2~3주씩 지연되는 경우도 있어 철저한 서류 작성이 필수적임
 - 한 업체는 신용장 개설시 'EPS'를 'ESP'로 기재해, 이를 수정해서 통관하는데 3주를 허비함
 - 이 경우, 서류상의 오기 수정과 더불어 추가적인 비용이 필요한 경우도 있음

- 인도의 수입신고는 EDI(Electronic Data Interchange) 시스템을 통해 전산상에 생성되나 소정의 세부사항을 가진 화물의 통관을 위해서는 수입신고서가 별도로 필요함
 - EDI 시스템을 통하지 않는 경우에는 4부의 수입신고서를 준비하여 2부는 세관에, 1부는 송금 은행에 제출하고, 1부는 수입업자가 보관함
 - 수입신고서와 함께 제출하는 서류는 일반적으로 아래와 같음

- 송장(Signed invoice)
- 물품 리스트(Packing list)
- 선하증권 또는 화물인도지시서(Bill of Lading or Delivery Order/Airway Bill)
- GATT 관세평가 신고서(GATT valuation declaration)
- 수입자 신고서[Importers/CHA(Customs House Agents)'s declaration]
- 수입면허(Import license), 필요한 경우
- 신용장(Letter of Credit), 필요한 경우
- 보험서류(Insurance document)
- 산업면허(Industrial License), 필요한 경우
- 시험 결과(Test report), 화학제품과 같은 경우
- 관세 면제 자격 증명서 원본(DEEC, Duty Exemption Entitlement Certificate Book/DEPB, Duty Entitlement Passbook Scheme), 적용 가능한 경우
- 카탈로그(Catalogue), 화학물품이나 기계와 같은 경우 기술적으로 기술된 것
- 기계 및 여분의 물품에 대한 별도의 가치(Separately split up value of spares, components, machineries)
- 원산지 증명서(Certificate of Origin), 특혜관세가 적용되는 경우

- 원산지 증명서 발급은 대한상공회의소 무역인증서비스센터에서 온라인으로 무료발급 신청 가능함
 - <http://cert.korcham.net> 접속 → 공인인증서 다운 → 원산지증명서 온라인발급 신청
 - 원산지 증명서 신청 시 등록해야 할 서류는 원산지 소명서, 증명서 발급신청서, 수출신고필증, 상업송장, 원산지포괄확인서, 국내제조포괄확인서 등임
 - 신청 후 발급까지 약 3일이 소요되며 서류보완이 필요할 시 담당자에게 전화로 업로드 사실을 알려야 함

- 원산지 증명서 발급 후 오류가 발견될 경우 특혜적용이 배제될 수 있으므로 반드시 정정발급이 필요함

- 인도로 수출하는 물품의 경우 포장명세서(P/L)와 상업송장(C/I)을 컨테이너별로 철저히 작성해야 함
 - 인도 세관은 한 컨테이너 안에서 박스별로 화물이 일치하는지를 조사하는 등 실물 검사가 철저하며 서류와 화물 불일치 시 통관이 불가능함
 - 우리나라의 경우는 한 명의 수입상에게 4개의 컨테이너에 해당하는 물품을 수출할 경우 서류를 컨테이너별로 나누지 않고 일괄 작성함

- 수입업자와 협의하여 통관업체를 지정하는 것이 안전함
 - 현지에서 신뢰받는 공인 통관업체를 이용하는 것이 수입거래 시 안전함과 업무의 신속성을 제공해줄 수 있음

- 인도 정부는 신용장 방식으로 수입할 경우 보험가입 여부를 철저히 점검하기 때문에 보험가입을 반드시 점검해야 함
 - 인도에서는 CIF(Cost, Insurance and Freight, 운임 보험료 포함 인도) 조건 수입은 허용되지만 C&F(Cost and Freight, 보험료 제외하고 운임까지 포함 인도) 조건 수입 시 문제가 발생할 소지가 많음

- 특별관계에 있는 두 회사 간의 수출입은 관세포탈이나 외화도피 가능성이 있다고 여기기 때문에 관계회사 수출을 피해야 함
 - 한국의 P사는 인도에 설립한 자회사에 기계 수출시 3%의 추가세를 내게 되어 이를 제기하고 로비 및 협상을 통하여 당시 1회에 한하여 면제를 받기로 함
 - 이를 피하기 위해서는 수출사와 수입사의 이름이 같지 않도록 다른 명의의 무역업체 이름을 사용하여 수출하는 것이 바람직함

나. 업무상 유의점

- 수입자는 수입 물품에 대한 수입신고서를 작성하기 전에 무역 담당관(Directorate General of Foreign Trade)로부터 수입자 코드(IEC, Importer-Export Code)를 발급받

아야 하며, 세관 전자자료공유(EDI, Electronic Data Interchange) 시스템에서 무역담당관으로부터 받은 수입자 코드가 온라인으로 등록됨

- 인도는 공휴일이 많아 수입허가가 필요한 품목의 경우 휴일 때문에 수입신고 전 준비단계에서 많은 시간이 소요되므로 공휴일 일정을 염두에 두어야함
 - 휴일은 주(州)에 따라 다르며, 이슬람교, 힌두교, 불교 등 다양한 종교가 반영되어 있고 이는 이슬람력, 힌두력 등에 따라 매년 날짜가 바뀌는 휴일이 대부분임
 - 유급과 무급 휴가일수, 날짜 등이 표시된 연간 근무력을 고용계약시 명확하게 만들어야 함

- 계약된 화물이 인도에 도착했는데 인도 현지 바이어가 갑자기 구매를 거부할 시 세관에서는 물품 재반출을 거부하는 경우가 있음
 - 운송된 제품에 대해 바이어가 구매를 거부할 경우, 수출자는 제3의 바이어에게 판매하거나 아니면 수출지로 재반출해야 하나, 이 경우 인도 세관에서는 원래 계약자(바이어)의 NOC(Non Objection Certification)을 요구함
 - 바이어가 이러한 점을 악용해 NOC를 써 주지 않을 경우 재반출이 불가함

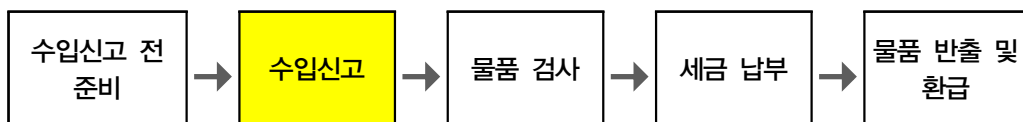
- 식품을 수입할 경우 샘플 테스트를 포함한 인증과정이 필요한데 인증획득 시간이 오래 걸리며 샘플링 테스트를 위한 추가적인 비용도 발생함
 - 인증을 받는 시간이 오래 걸리며, 샘플링 테스트를 실시할 만한 실험실도 부족하기 때문에 제품들은 검사를 받기 위해 유료 보관 창고에 장시간 방치되어 있으며, 일부 창고는 식품 보관에 적합하지 않은 상태임
 - 실험실의 검사 결과에는 이견을 제시할 수 없으며, 검사 기간에 대한 규정도 없으며, 제품 구분을 정확히 하지 못해 잘못된 기준으로 검사를 실시하는 경우도 있음

- 인도업체와 거래 시 첫거래는 대금결제문제로 반드시 L/C로 진행해야함
 - D/A⁶³⁾ 거래조건을 수용한 한 업체는 어음만기일이 지나도록 현지 은행이 대금지급의 책임을 부담하지 않아 파산함

- 인도는 항만·도로 등의 인프라가 낙후돼 있고 운송수단도 노후하기 때문에 내륙운송과정에서 사고가 자주 발생하므로 내륙운송보험에 가입해야 함
 - A라는 우리 기업이 대형 발전 프로젝트를 수주하여 터빈 수입시 항구에서 건설부지로 이동 중, 운송차량이 기울어져 설비가 땅에 떨어짐
 - B사는 인도 주정부가 마련한 공당 부지내 진입로에서 도로포장이 되지 않아 컨테이너가 전복되어, 기계가 쓰지 못할 만큼 부서짐
 - 보험료가 선진국의 3배에 달하지만 운송보험에 가입하는 것이 유리하며, 우리나라보다는 현지에서 가입하는 것이 저렴함

- HS 코드 분류는 인도 내 수입자와 협의하여 면밀히 검토해야 함
 - C라는 우리 투자기업은 제도용 T형 자를 다른 품목과 함께 수입하면서 HS 코드를 명확히 검토하지 않아 함께 선적한 다른 품목까지 오랫동안 세관에 묶여, 큰 손해가 발생함
 - S사는 스티로폼 원료 수입시 HS 코드를 변경함으로써 관세를 절반으로 낮추었음
 - T사는 코코아 함유품목의 수입자유화가 발표되자 자사제품의 HS 코드를 이 품목에 적용시켜 신규시장 개척에 성공함

2. 수입신고 단계



가. 통관 절차상 특이사항

- 한-인도 CEPA 협정은 HS 코드에 따라 특혜관세, 원산지 결정기준이 결정되므로 수입신

고 시 인도 HS 코드⁶⁴) 선택에 신중해야 함

- 품목별(HS 코드)로 우리나라-인도 CEPA 협정세율을 조회할 수 있음 <http://www.cbec.gov.in/customs/cs-act/notifications/notfns-2013/cs-tarr2013/cs54-2013.htm>에서 조회가능

- 수입신고는 ICES(India Customs EDI) 시스템을 통해 전산으로 제출함
 - 수출입업자, 통관대리인 등은 관련 서류를 전산으로 제출하며, 최종 단계의 물품 검사와 물품의 인도 시기 이외에는 세관에 나올 필요가 없음
 - 통관대리인은 원격 EDI 시스템(RES, Remote EDI System)을 이용하여 전산상으로 수입신고서 · 선하증권 등 관련 서류들을 제출함
- 수입신고서 오류발생 시 수정은 세관 부국장의 승인과 증빙서류가 첨부되어야 가능함
 - 예를 들어, 컨테이너 번호를 수정하고자 할 때에는 화물운송회사의 확인서류가 필요함
 - 충분한 증거가 부국장에게 제출되었다면, 수입신고서상 내용의 수정은 상품이 통과된 후에 승인됨
- 만약 상품 분류가 명확하지 않거나 자세한 검사가 요청되는 항목에 대해서는 수입신고서 뒷면에 검증된 기관의 검사결과의 평가가 첨부되어야 함

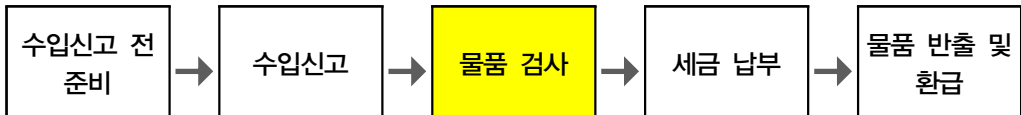
나. 업무상 유의점

- 통관시스템을 현대화하여 과거에 비해 많이 개선되었다고는 하나, 아직도 인도는 통관 절차가 복잡하고, 통관 에이전트와 세관 공무원 간의 관계가 관세액 및 통관에 영향을 미침
 - 사소한 서류 기재 오류 등을 이유로 통관이 장기간 지연되는 경우가 있음

⁶⁴) 인도 현지에서 HS 코드 대신 CTH라고 표기함

- 인도는 최근 무역원활화를 위한 통관제도 개선을 통해 절차 간소화 작업을 실시하고 있어 과거보다 개선되었으나, 여전히 수입신고 시 복잡한 행정관행으로 인한 현지진출 기업의 통관지연 사례가 발생하고 있음
- 수입자와 수출자가 특수한 관계를 형성하고 있을 때(예를 들면, 자회사-모회사), 인도에 서의 수입자가 SVB Questionnaire를 작성하여 제출해야 함
 - SVB(Special Valuation Branch)는 수출자와 수입자의 특수관계가 물품가격에 영향을 미칠 것을 고려하여 세무당국에서 이를 전담하는 부서임
 - 해당 서류를 작성하여 제출할 경우 물품가의 1%에 해당하는 보증금(Extra Duty Deposit)을 지불하게 되며, 30일 내에 해당 서류를 작성하여 제출하지 않을 경우 5%까지 Extra Duty Deposit이 상향조정됨

3. 물품 검사 단계



가. 통관 절차상 특이사항

- 물품검사의 경우 수입신고서·송장 및 관련 서류의 자료를 기초로 검사함
 - 수입 물품이 수입이 가능한 물품인지 혹은 제한물품이나 금지물품은 아닌지를 확인한 후에 물품 재검사를 요청할 수 있음
- 신용 공인 프로그램(ACP)제도 및 수출입 안전 관리 우수공인업체(AEO) 제도를 활용할 수 있음
 - ACP 및 AEO 인증 업체는 통관을 위한 별도의 저장 공간, 처리시설 등을 제공받음

며 신속통관이 가능하므로 자격 획득을 통한 활용이 권장됨

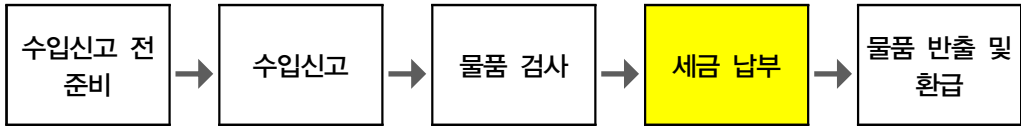
- 송장(Invoice)상의 가격과소평가(Under Value)를 문제 삼아 세관에서 자체적으로 상품 가치를 정하고 높은 관세를 부과함

나. 업무상 유의점

- 물품 검사 시 관세 혜택이 주어지는 상품의 경우 증빙이 충분치 않다는 이유로 통관을 거부하는 사례 등이 발생하고 있음
- 이전가격과 관련된 각종 증빙을 수시 및 임의적으로 세관에서 요구하기도 함
 - 투자기업의 국내 모기업 제품 조달과 관련해서 이전가격의 조정을 이용한 법인세 과소 납부를 방지하기 위함임
- 수출 유공업체(Status Holder)의 분류를 합리적으로 개선하기 위해 최근 3년간 수출 실적에 따라 5등급으로 구분하여, 우수 수출업자로 선정되는 경우 관세 면제·통관 절차의 신속화·은행보증 면제 등 다양한 혜택이 주어짐
- 인도 밖의 다른 곳이나 인도 내의 다른 세관으로 단순히 환적하는 물품의 경우에는 관세를 부과하지 아니하고, 최종 도착하는 세관에서 통관 절차를 시행함⁶⁵⁾

65) Section 52 to 56 of the Customs Act, 1962

4. 세금 납부 단계⁶⁶⁾



가. 통관 절차상 특이사항

- 관세평가관(Customs Appraiser)은 수입신고서의 최종분류, 물품의 가치와 적용된 관세에 대해 평가하고, 최종 확인을 위해 세관의 부국장 또는 부세관장(Assistant Commissioner/ Deputy Commissioner)에게 제출하여 승인의 절차를 거침
 - 우리나라에는 세관직원이 모든 업무를 처리하는데 반해 인도는 별도의 관세평가관이 존재함
- 수입된 물품이 인도 국내에서 소비될 경우 수입자는 즉각적으로 관세를 납부하게 되며 만약 창고에 보관할 경우 관세는 납부하지 않음
 - 수입물품의 목적에 따라 별도의 수입신고서를 작성해 제출해야 함⁶⁷⁾
- 관세평가와 산정 후, 수입자는 관세를 납부한 다음 물품을 반출할 수 있음
 - 수입 물품은 이미 물품 분류와 관세 평가가 이루어진 상태이기 때문에 더 이상의 검사나 확인은 필요 없음
- 확정된 관세는 지정된 은행에서 지불해야 하고, 지불하기 전에 은행명과 지점명을 확인해야 하며, 은행에서는 세관에 제출할 지불 명세를 공증함

⁶⁶⁾ 관세법 14항(Section 14 of the Customs Act, 1962)

⁶⁷⁾ Section 46 of the Customs Act, 1962

〈표 IV-2〉 세금납부 가능 은행 리스트

	Customs Commissionerates	Nominated Banks
1	Ahmedabad I	Bank of Baroda
2	Amritsar	Punjab National Bank
3	Bangalore	State Bank of India
4	Calcutta(Port)	United Bank of India
5	Calcutta(Airport & Air Cargo)	State Bank of India
6	Calcutta(Prev)	State Bank of India
7	Chennai(Port)	Indian Bank
8	Chennai(Airport & Air Cargo)	State Bank of India
9	Cochin	State Bank of India
10	Delhi(Gen)	Punjab National Bank
11	Delhi(Air Cargo)	Punjab National Bank
12	Delhi I C D	Punjab National Bank
13	Goa	State Bank of India
14	Jodhpur(at Jaipur)	State Bank of Bikaner & Jaipur
15	Lucknow	State Bank of India
16	Mangalore	Canara Bank
17	Mumbai(Gen)	Bank of India
18	Mumbai(Import)	Bank of India
19	Mumbai(Exports)	Bank of India
20	Mumbai(Prev.)	Bank of India
21	Mumbai Int. Airport	Bank of India
22	Mumbai Air Cargo Complex	State Bank of India
23	Kandla	State Bank of India
24	Nhava Sheva	State Bank of India
25	Patna	Punjab National Bank
26	Pune	Punjab National Bank
27	Shillong	State Bank of India
28	Trichy	Indian Overseas Bank
29	Visakhapatnam	State Bank of India

자료: 인도 중앙은행

- 관세는 지정된 은행 또는 RT-6 challans를 통해 납부해야 함
- 수입자가 물품의 분류나 관세의 평가에 대해서 만족하지 않을 경우 재심사를 청구할 수 있으며, 검사관의 평가에 대한 항소는 세부규정에 따른 시간과 방법으로 가능함

나. 업무상 유의점

- 세관이 관세 정보를 공개함에도 불구하고 수입업자들은 수입물품에 적용되는 정확한 관세를 산출하기 위해 다른 세관에 교차 확인(cross-reference)을 해야 함
- 인도 세관에서는 관세 평가 후 관세액을 확정하는데, 관세확정 이후 8일을 초과하면 관세 납부 연체료를 연간 20% 복리로 부과함
 - 관세를 즉시 납부하기 어려운 경우, 관세사를 통해 관세확정을 지연시키면 연체료를 절감할 수 있음
- 수출전용기업(EOU, Export Oriented Units), 특별경제구역(SEZ, Special Economic Zone) 혹은 소프트웨어 파크(STP, Software Technology Park) 등에 입주한 기업과 인도 국내기업 간의 거래는 수출입거래와 동등하게 취급되어 관세가 부과되나, 외환순수취 조건 등의 입주조건을 준수하면 수입관세가 면제됨
- 관세는 지정된 은행 또는 RT-6 challans를 통해 납부해야 함

[그림 IV-1] TR-6 Challan 양식

TR 6 / G.A.R. 7 <small>(See Treasury Rule 32 / Receipt & Payment Rule 26)</small>		Major Head '0037' - Custom Duties	ORIGINAL DUPLICATE	<small>(To be sent to PAC through Focal Point Branch) (For Assessing Authority for Release of Goods etc. to be sent through assessee)</small>		
			TRIPPLICATE QUADRUPPLICATE	<small>(Assessee/Depositor's Copy) Not Valid for Clearing Goods (To be sent to Nominated Range Officer/Superintendent of Customs through Focal Point Branch)</small>		
Challan No.				Accounting Collectorate		
Challan for Amount Paid Into the				Division		
Name of the Bank/Branch with Code No.				Range		
Name of the Focal Point Bank				By whom Tendered		
Name and Address of the Assessee/ Importer/Exporter with Code No.				Country of Origin for Imports/Country to which Exported		
				Code No.		
Full Particulars of the Remittance and Bill of Entry No. and Date/Bill of Shipment No. & Date etc./Name of the Commodity Imported/ Exported with Tariff Item No.	Head of Account and Major Head (Indicate below the Appropriate Minor Head from the List on the Reserve)	Accounting Code No.	By Cash Rs. P.	By Cheque/ Draft/Pay Order etc. Rs. P.	Counter Signature of the Departmental Officer (where required)	
TOTAL						
(In words) Rupees						
Date			Signature of the Tenderer			
Received Payment (in words) Rupees			(To be filled in by the bank)			
			Space for Focal Point Bank Stamp indicating the Date, Amount Credited to Government Account			
Bank's Receipt Stamp Name of the Bank			Signature of the Authorised Officer of the Bank			

자료원: CBEC

- 세관은 일반적으로 화물 도착 후 7일 이후부터 체화료(demurrage charge)를 부과하는데 컨테이너 운송인 경우 5일 이후부터, 항공 운송인 경우 3일 이후부터 체화료를 부과함
- 수입물품이 인도 내에서 통상 거래되는 제품의 가격보다 낮을 경우 수입물품의 통관 자체를 거부하는 경우가 있으므로 주의해야 함
 - 특히 컴퓨터 제품 및 부품을 수입할 때, 광범위한 관세 평가로 인하여 과도한 검사 및 압류되는 경우가 발생함
- 수출 촉진용 자본재 관세 감면(EPCG, Export Promotion Capital Goods) 제도에 따르

면, 관세 감면을 신청한 제조 또는 수출기업은 자본재 수입시 수입관세를 5%만 납부하면 됨

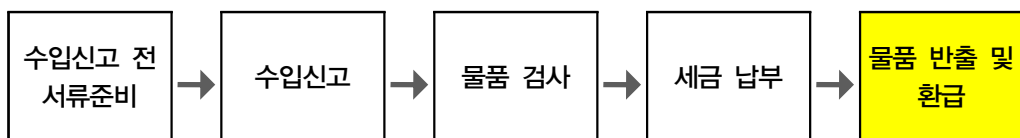
○ 이 자본재를 이용하여 수출품목을 생산해야 하며 관세 감면 금액의 최소 8배에 해당하는 금액을 8년 내에 수출 완료해야 함

□ 수출목적 자본재 관세 면제(DFIA, Duty Free Import Authorization) 제도는 수출용 원자재의 면세 수입을 가능하게 하는 제도로 수출기업에만 적용됨

○ 이 제도는 표준 원재료-완제품 규정(SION, Standard Input and Output Norms)에 따른 품목에만 해당되는 것으로 매우 제한적인 제도임

□ 서비스 분야 관세 면제 제도는 기존의 서비스 분야 관세 면제 자격증명(DFEC, Duty Free Entitlement Certificate) 제도를 개선한 것으로, 호텔 및 식당은 식품류 및 주류 수입시 자영 식당업의 경우 20%, 호텔업의 경우 5%의 관세 면제 혜택을 받을 수 있음

5. 물품 반출 및 환급 단계



가. 통관 절차상 특이사항

□ 관세 환급 제도(Duty Drawback Scheme)에 따르면, 관세 환급법에 의거 운송 서류·수출면장 등을 제출하면 수출품에 관련된 원재료 수입 시 지불한 관세 및 소비세를 환급받을 수 있음

○ 환급신청서는 관세소비세 중앙위원회(Central Board of Excise & Customs) 홈페이지(www.cbec.gov.in)에서 받을 수 있으며 신청서를 관세소비세 중앙위원회에

제출한 후 환급에 걸리는 시간은 보통 6개월 정도임

- 상품의 수출 후에 관세 환급 신청은 EDI 시스템을 통해 자동적으로 이루어지고, 환급 담당 직원에 의해 선착순으로 처리됨
 - 선하증권의 상태와 환급요청의 허가는 서비스 센터의 문의에 의해 확인될 수 있으며, 수출업자는 서비스센터의 문의와 부족한 내용에 대해 답해야 함
 - 문의와 부족한 내용에 대해 답한 후에야 EDI 시스템상에 등록됨
 - 허가된 환급 건에 대해서는 시스템을 통해 은행으로 이전되며, 수출업자의 계좌에 환급내용에 상당하는 금액이 입금됨

나. 업무상 유의점

- 국제 관례에 의하면 2개월 정도 지나 항만 측이 내용물을 꺼낸 후 컨테이너는 선사에 반환하는 것이 보통이나 인도에서는 오히려 초과정박 비용(Demurrage Charge)을 컨테이너 소유주에게 부과함
 - 컨테이너로 수입한 화주가 나타나지 않아 항만 당국이 컨테이너를 1년 이상 항구에 묶어둔 사례도 있음

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〈 부록 I 〉 Business Tip¹⁾

- 인도인들은 시간 엄수를 높이 평가하지만 스스로가 실천하지 않는 편이며, 언제든지 약속이 바뀔 가능성이 있다는 것을 염두에 두고 스케줄을 유동성 있게 잡는 것이 좋음
- 계약 체결과 관련된 의사결정은 오직 최고위층에 의해서만 이루어지며, 중간 관리층에서는 의사결정을 내리지 않지만 어느 정도는 영향력을 갖고 있음
- 근무시간은 통상 9시 30분에서 5시까지이며, 인도 경영층은 11시에서 4시 사이에 약속을 잡는 것을 선호함
- 수많은 종교적 휴일에는 비즈니스가 이루어지지 않으며, 지역별로 서로 다른 공휴일들이 있고 해마다 날짜가 바뀌므로 사전에 미리 확인해야 함
- 스케줄 변경과 지연은 인도 비즈니스의 일부분이며, 인도 가정에서 아이들을 결혼시키고, 관혼상제를 치르고, 일가친척과 양친을 보살피는 것은 남자의 일임을 고려해야 함
- 남성은 정장과 넥타이를 갖추어야 하고, 더운 날씨에는 넥타이 착용을 생략할 수 있으며, 가족으로 된 의상·지갑·벨트는 피해야 함
- 인도인들은 개방적이고 우호적이며 서구국가에 비해 사생활에 대한 관념이 낮은 편이기 때문에 때로는 지나치게 사적인 질문을 하는 경우도 있음
 - 인도인에게 있어 가족과 개인의 생활에 대해 서로 이야기하는 것은 매우 일반적이며, 심지어 가족에 대해 자주 물어보는 것을 우호의 표시로 해석하기도 함

1) KOTRA(2014), KOTRA 국가정보 인도 비즈니스 에티켓 참조

- 인도인들은 직접적인 반대표시를 하지 않으므로 드러내놓고 반대의사를 표시하는 것은 적대적인 태도로 인식함
- 인도인들에게 매우 인기 있는 세 가지 화제는 정치·크리켓·영화이며, 최근에 경제개발에 관한 내용이 추가되었음
- 인도인들은 자신들의 풍부한 문화유산에 자긍심을 갖고 있으며, 특히 외국인들에게 그들의 역사와 전통에 대해 이야기하는 것을 즐김
- 종교에 관해서 논하는 것은 가급적 피하는 것이 좋지만 한편으로 종교는 그들의 일상에 매우 깊게 뿌리박고 있기 때문에 특정 종교의식에 대한 순수한 질문은 환영받을 수 있음
- 대부분의 국민이 파키스탄에 대해서 매우 좋지 않은 감정을 갖고 있기 때문에 이와 관련된 주제는 피하는 것이 좋음
- 자신들의 경제발전을 매우 자랑스러워하기 때문에 빈곤문제에 대해 이야기하는 것을 매우 꺼리며, 만약 외국인이 먼저 그런 주제를 꺼낸다면 아주 무례한 비판으로 받아들이기 쉬움
- 인도사람들은 성(surname)을 일반적으로 사용하며 북인도에서는 특히 그러하고, 여성은 남편의 성을 따름
- 한 사람의 지위는 나이·학력·직업·카스트에 따라 정해지는 경향이 있으며, 특히 정부기관에 근무하는 것은 민간부문에 종사하는 것보다 훨씬 고상한 것으로 인식됨

〈부록 Ⅱ〉 주요 유관 기관 정보

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〈부록 Ⅲ〉 BIS 인증 획득 의무 품목

연번	BIS 인증	품목
1	IS 1165	Milk powder
2	IS 1166	Condensed milk, partly skimmed and skimmed condensed milk
3	IS 1656	Milk-Cereal Based Complementary foods
4	IS 11536	Processed cereal based complementary foods for infants
5	12176	Sweetened ultra high temperature treated condensed milk
6	13334(Part 1)	Skimmed milk powder, standard grade
7	13334(Part 2)	Skimmed milk powder, extra grade
8	14542	Partly skimmed milk powder
9	14433 (Part 1)	Infant milk substitute, milk protein based
10	IS 13428	Packaged Natural Mineral Water
11	IS 14543	Packaged Drinking Water(Other than Packaged Natural Mineral Water)
12	IS 15757	Follow-up-formula-Complimentary Food-Specification
13	IS 269	Ordinary Portland cement 33 Grade
14	IS 455	Portland Slag cement
15	IS 1489(Pt1)	Portland pozzolana cement - Part 1 Fly Ash based
16	IS 1489(Pt2)	Portland pozzolana cement - Part 2 Calcined Clay based
17	IS 3466	SPECIFICATION FOR MASONRY CEMENT
18	IS 6452	High alumina cement for structural use
19	IS 6909	Super sulphated cement
20	IS 8041	Rapid hardening Portland cement
21	IS 8042	White Portland Cement
22	IS 8043	Hydrophobic Portland Cement
23	IS 8112	Ordinary Portland cement 43 Grade
24	IS 8229	Oil well cement
25	IS 12269	53 Grade Ordinary Portland cement
26	IS 12330	Sulphate resisting Portland cement
27	IS 12600	Low heat Portland Cement

연번	BIS 인증	품목
28	IS 302 (Pt2/Sec 3)	Safety of household and similar electrical appliances -Electric Iron
29	IS 302 (Pt2/Sec 30)	Safety of household and similar electrical appliances- Room heater
30	IS 302 (Pt2/Sec 201)	Safety of household and similar electrical appliances - Electric immersion water heater
31	IS 302 (Pt2/Sec 202)	Safety of household and similar electrical appliances - Electric stove
32	IS 418	Tungsten Filament Lamp for Domestic and Similar General Lighting Purposes
33	IS 694	POLYVINYL CHLORIDE INSULATED UNSHEATHED AND SHEATHED CABLES/CORDS WITH RIGID AND FLEXIBLE CONDUCTOR FOR RATED VOLTAGES UP TO AND INCLUDING 450/750 V
34	IS 3854	Switches for domestic and similar purposes
35	IS 8828	Electrical Accessories - Circuit Breakers for over current protection for household and similar installations
36	IS 9968 (Pt,1)	Elastomer insulated cables (Pt,1): For working voltages upto and including 1100 V
37	IS 12640 (Pt,1)	Residual current operated circuit breakers for household and similar uses - (Pt,1): Circuit breakers without integral overcurrent protection (RCCBs)
38	IS 12640 (Pt,2)	Residual current operated circuit breakers for household and similar uses - (Pt,2): Circuit breakers with integral overcurrent protection (RCVOs)
39	IS 13010	AC Watt-hour meters, class 0,5, 1 & 2
40	IS 13779	ac static watt-hour meters, class 1 & 2
41	IS 14697	ac static transformer operated watt-hour and VAR- hour meters, class 0,2S & 0,5S
42	IS 15111 (Pt 1&Pt 2)	Self ballasted lamps for general lighting services Part 1 Safety requirements and Part 2 Performance requirements
43	IS 8144	Multipurpose dry batteries
44	IS 3055 (Part 1)	Clinical Thermometers : Part 1 Solid Stem Type
45	3055(Part 2)	Enclosed scale type-Specification
46	IS 1161	Steel tubes for structural purposes

연번	BIS 인증	품목
47	IS 1239(Pt1)	Steel Tubes, Tubulars and Other Wrought Steel Fittings : Part 1 Steel Tubes (BI-LINGUAL)
48	IS 4270	Steel tubes used for water wells(upto 200 mm dia)
49	IS 1342	Oil pressure stoves
50	IS 2787	Oil Pressure Heaters
51	IS 10109	Oil pressure stove, offset burner type
52	IS 3470	Hexane, Food grade
53	IS 3196(Pt1)	Welded low carbon steel gas cylinder exceeding 5 litre water capacity for low pressure liquefiable gases: Pt1 Cylinders for liquefied petroleum gas (LPG)
54	IS 3196(Pt2)	Welded Low Carbon Steel Cylinders Exceeding 5 Litre Water Capacity for Low Pressure Liquefiable Gases - Part 2 : Cylinders for Liquefiable Non-Toxic Gases Other Than LPG
55	IS 3196 (Part 4)	Welded low carbon steel cylinders exceeding 5 litre Water capacity for low pressure liquefiable gases- Specification Part 4 Cylinders for toxic and corrosive gases
56	IS 3224	Valve fittings for compressed gas cylinder excluding LPG cylinders
57	IS 3745	Yoke type valve connections for small medical gas cylinders
58	IS 7142	Welded low carbon steel gas cylinder for low pressure liquefiable gases not exceeding 5 litre water capacity
59	IS 7285 (Part 1)	Refillable Seamless steel gas cylinders - Specification - Part1: Normalized Steel Cylinders
60	IS 7285 (Part 2)	Refillable Seamless steel gas cylinders - Specification - Part2: Quenched and Tempered Steel Cylinders with Tensile strength less than 1 100 MPa(112 kgf/mm2)
61	IS 7302	Valve fittings for gas cylinder valves for use with breathing apparatus
62	IS 7312	Welded and seamless steel dissolved acetylene gas cylinders
63	IS 8737	Valve fittings for use with liquefied petroleum gas (LPG) cylinders of more than 5 litre water capacity
64	IS 8776	Valve fittings for use with liquefied petroleum gas cylinder up to and including 5 litre water capacity

연번	BIS 인증	품목
65	IS 9798	Low pressure regulators for use with LPG mixtures
66	IS 14899	Liquefied petroleum gas containers for automotive use
67	IS 15100	Multifunction valve assembly for permanently fixed liquefied petroleum gas (LPG) containers for automotive use
68	IS 7620(Pt1)	Part 1~Diagnostic Medical X-ray Equipment - Part 1 : General and Safety Requirements
69	IS 14625	Plastic Feeding Bottles
70	IS 10001	Constant speed compression ignition (diesel) engines for general purposes (up to 19 KW) Performance requirements for constant speed compression ignition(diesel)engines for general purposes(up to 20 kW)
71	IS 1785 (Part 1)	Specification for plain hard-drawn steel wire for pre-stressed concrete; Part 1 Cold-drawn stress relieved wire,
72	1785(Part 2)	Specification for plain hard-drawn steel wire for pre-stressed concrete; Part 2 as drawn wire,
73	IS 6003	Specification for indented wire for pre-stressed concrete,
74	IS 6006	Specification for uncoated stress relieved strand for pre-stressed concrete,
75	IS 13620	Specification for fusion bonded epoxy coated reinforcing bars,

〈부록 IV〉 인도의 수출입 통관 절차

(Procedure for Clearance of Imported and Export Goods)²⁾

1. Introduction:

1.1. The imported goods before clearance for home consumption or for warehousing are required to comply with prescribed Customs clearance formalities. This includes presentation of a Bill of Entry containing details such as description of goods, value, quantity, exemption notification, Customs Tariff Heading etc. This Bill of Entry is subject to verification by the proper officer of Customs (under self assessment scheme) and may be reassessed if declarations are found to be incorrect. Normally import declarations made are scrutinized without prior examination of goods with reference to documents made available and other information about the value / classification etc. It is at the time of clearance of goods that these are examined by the Customs to confirm the nature of goods, valuation and other aspects of the declarations. In case no discrepancies are observed at the time of examination of goods 'Out of Charge' order is issued and thereafter the goods can be cleared. Similarly Customs clearance formalities for goods meant for export have to be fulfilled by presenting a Shipping Bill and other related documents. These documents are verified for correctness of assessment and after examination of the goods, if warranted, 'Let Export Order' is given on the Shipping Bill.

2) 수입 수출 상품의 통관 절차 2014, 인도 관세소비세 중앙위원회 관세평가국 홈페이지(Directorate General of Valuation, Central Board of Excise and Customs):
http://www.dov.gov.in/newsite3/clearance_procedure.asp

2. Import procedure - Bill of Entry:

- 2.1. Goods imported into the country attract Customs duty and are also required to confirm to relevant legal requirements. Thus, unless the imported goods are not meant for Customs clearance at the port/airport of arrival such as those intended for transit by the same vessel/aircraft or transshipment to another Customs station or to any place outside India, detailed Customs clearance formalities have to be followed by the importers. In contrast, in terms of Section 52 to 56 of the Customs Act, 1962 the goods mentioned in the IGM/Import Report for transit to any place outside India or meant for transshipment to another Customs station in India are allowed transit without payment of duty. In case of goods meant for transshipment to another Customs station, simple transshipment procedure has to be followed by the carrier and the concerned agencies at the first port/airport of landing and the Customs clearance formalities have to be complied with by the importer after arrival of the goods at the other Customs station. There could also be cases of transshipment of the goods after unloading to a port outside India. For this purpose a simple procedure is prescribed, and no duty is required to be paid.
- 2.2. For goods which are offloaded at a port/airport for clearance the importers have the option to clear the goods for home consumption after payment of duties leviable or to clear them for warehousing without immediate discharge of the duties leviable in terms of the warehousing provisions of the Customs Act, 1962. For this purpose every importer is required to file in terms of the Section 46 ibid a Bill of Entry for home consumption or warehousing, as the case may be, in the form prescribed by regulations. The Bill of Entry is to be submitted in sets, different copies meant for different purposes and also bearing different colours, and on the body of the Bill of Entry the purpose for which it will be used is mentioned
- 2.3. The importers have to obtain an Importer-Export Code (IEC) number from the Directorate General of Foreign Trade (DGFT) prior to filing of Bill of Entry for clearance of imported goods. The Customs EDI System receives the IEC number online from the DGFT.
- 2.4. If the goods are cleared through the EDI system, no formal Bill of Entry is filed as it is generated in the computer system, but the importer is required to file a cargo

declaration having prescribed particulars required for processing of the Bill of Entry for Customs clearance.

2.5. The importer clearing the goods for domestic consumption through non-EDI ports/airports has to file Bill of Entry in four copies; original and duplicate are meant for Customs, third copy for the importer and the fourth copy is meant for the bank for making remittances. Along with the Bill of Entry the following documents are also generally required:

- (a) Signed invoice
- (b) Packing list
- (c) Bill of Lading or Delivery Order/Airway Bill
- (d) GATT valuation declaration form
- (e) Importers/Customs Broker's declaration
- (f) Letter of Credit, wherever necessary
- (g) Insurance document/Import license, where necessary
- (i) Industrial License, if required
- (j) Test report, if necessary
- (k) Catalogue, technical write up, literature for machineries, spares or chemicals, as applicable
- (l) Separately split up value of spares, components, machinery
- (m) Certificate of Origin, if preferential rate of duty is claimed

2.6. While filing the Bill of Entry, the correctness of the information given therein has also to be certified by the importer in the form a declaration at the foot of the Bill of Entry and any mis-declaration/incorrect declaration has legal consequences.

2.7. Under the EDI system, the importer does not submit documents as such but submits declarations in electronic format containing all the relevant information to the Service Centre. A signed paper copy of the declaration is taken by the service centre operator for non-reputability of the declaration. A checklist is generated for verification of data by the importer/ Customs Broker. After verification, the data is filed by the Service Centre Operator and EDI system generates a Bill of Entry Number, which is endorsed on the printed checklist and returned to the importer / Customs Broker. No original documents are taken at this stage. Original documents

are taken at the time of examination. The importer / Customs Broker also needs to sign on the final document before Customs clearance.

- 2.8. The first stage for processing a Bill of Entry is termed as the noting/registration of the Bill of Entry vis-a-vis the IGM filed by the carrier. In the manual format, the importer has to get the Bill of Entry noted in the concerned Noting Section which checks the consignment sought to be cleared having been manifested in the particular vessel and a Bill of Entry number is generated and indicated on all copies. After noting, the Bill of Entry gets sent to the appraising section of the Custom House for assessment functions, payment of duty etc. In the EDI system, the noting aspect is checked by the system itself, which also generates Bill of Entry number.
- 2.9. After noting/registration the Bill of Entry is forwarded manually or electronically to the concerned Appraising Group in the Custom House dealing with the commodity sought to be cleared. Appraising wing of the Custom House has a number of Groups dealing with commodities falling under different Chapter Headings of the Customs Tariff and they take up further scrutiny for assessment, import permissibility angle etc.

3. Self-assessment of imported and export goods:

- 3.1. Vide Finance Act, 2011, 'Self-Assessment' has been introduced under the Customs Act, 1962. Section 17 of the said Act provides for self-assessment of duty on imported and export goods by the importer or exporter himself by filing a Bill of Entry or Shipping Bill, as the case may be, in the electronic form, as per Section 46 or 50, respectively. Thus, under self-assessment, it is the importer or exporter who will ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported / export goods while presenting Bill of Entry or Shipping Bill.
- 3.2. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make entry for the imported goods by presenting a Bill of Entry electronically to the proper officer except for the cases where it is not feasible to make such entry electronically. While this is not a new requirement, it provides a legal basis for electronic filing. Where it is not feasible to file these documents in the System, the

concerned Commissioner can allow filing of Bill of Entry in manual mode by the importer. These Bills of Entry would continue to be regulated by Bill of Entry (Forms) Regulations, 1976. However, this facility should not be allowed in routine and the Commissioner should ensure that manual filing of Bill of Entry is allowed only in genuine and deserving cases. Similarly, on export side also, Section 50 of the Customs Act, 1962 makes it obligatory for exporters to make entry of export goods by presenting a Shipping Bill electronically to the proper officer except for the cases where it is not found feasible to make such entry electronically. In these cases the Commissioner may allow manual filing of Shipping Bill. Again, this authority should be exercised cautiously and only in genuine cases.

3.3. The declaration filed by the importer or exporter may be verified by the proper officer when so interdicted by the Risk Management Systems (RMS). In rare cases, such interdiction may also be made with the approval of the Commissioner or an officer duly authorized by him, not below the rank of Additional Commissioner of Customs, and this will necessarily be done after making a record in the EDI system. On account of interdictions, Bills of Entry may either be taken up for action of review of assessment or for examination of the imported goods or both. If the self-assessment is found incorrect, the duty may be reassessed. In cases where there is no interdiction, there will be no cause for the declaration filed by the importer to be taken up for verification, and such Bills of Entry will be straightaway facilitated for clearance without assessment and examination, on payment of duty, if any.

3.4. The verification of a self-assessed Bill of Entry or Shipping Bill shall be with regard to correctness of classification, value, rate of duty, exemption notification or any other relevant particular having bearing on correct assessment of duty on imported or export goods. Such verification will be done selectively on the basis of the RMS, which not only provides assured facilitation to those importers having a good track record of compliance but ensures that on the basis of certain rules, intervention, etc. high risk consignments are interdicted for detailed verification before clearance. For the purpose of verification, the proper officer may order for examination or testing of the imported or export goods. The proper officer may also require the production of any relevant document or ask the importer or exporter to furnish any relevant information. Thereafter, if the self-assessment of duty is not found to have

been done correctly, the proper officer may re-assess the duty. This is without prejudice to any other action that may be warranted under the Customs Act, 1962. On re-assessment of duty, the proper officer shall pass a speaking order, if so desired by the importer, within 15 days of re-assessment. This requirement is expected to arise when the importer or exporter does not agree with re-assessment, which is different from the original self-assessment. There may be situations when the proper officer of Customs finds that verification of self-assessment in terms of Section 17 requires testing / further documents / information, and the goods cannot be re-assessed quickly but are required to be cleared by the importer or exporter on urgent basis. In such cases, provisional assessment may be done in terms of Section 18 of the Customs Act, 1962, once the importer or exporter furnishes security as deemed fit by the proper officer of Customs for differential duty equal to duty provisionally assessed by him and the duty payable after re-assessment.

- 3.5. One of the salient features of self-assessment is that verification of declarations and assessment done by the importer or exporter, except for cases wherein a speaking order has been passed by the proper officer while re-assessing the duty, can also be done at the premises of the importer or exporter. On Site Post Clearance Audit (OSPCA) has been applied to importers under the Accredited Client Programme (ACP) with effect from 1,10,2011. The Post Clearance Audit at Custom Houses shall continue for other importers.
- 3.6. In cases, where the importer or exporter is not able to determine the duty liability / make self-assessment for any reason, except in cases where examination is requested by the importer under proviso to Section 46(1), a request shall be made to the proper officer for assessment of the same under Section 18(a) of the Customs Act, 1962. In this situation an option is available to the proper officer to resort to provisional assessment of duty by asking the importer / exporter to furnish security as deemed fit for differential duty equal to duty provisionally assessed and duty finally payable after assessment. This provision is to be applied in deserving cases only where importer or exporter is not able to assess the goods for duty for want of certain information / documents etc. and not in a routine manner. As far as possible, steps should be taken to provide guidance to importers/ exporters so that they are able to self-assess the duty. It should, however, be made clear that such

guidance is not legally binding.

- 3.7. In both cases where no self-assessment is done and when self-assessment is done but reassessment is required under Section 17, the importer or exporter can opt for provisional assessment of duty by the proper officer of Customs. The difference is that when no self-assessment is done, the provisional assessment shall get converted into final assessment and when self-assessment is done, the provisional assessment shall get converted into re-assessment.
- 3.8. Subsequent to introduction of self-assessment, it was felt that the existing facilitation levels under RMS could be increased as responsibility of filing correct declarations has been shifted to importers and exporters; the idea being to move towards a trust based Customs control while at the same time fine tuning the risk parameters based interdictions through RMS to check against non-compliance. Therefore, consequent to introduction of self-assessment, Board has decided that the facilitation target to be achieved for Bills of Entries would be 80% at Air Cargo Complexes, 70% at Seaports and 60% at ICDs.
- 3.9. For the purpose of proper assessment of duty and to ensure correctness of trade statistics it has been decided that importers/exporters shall mandatorily declare the Standard Unit Quantity Code (UQC), as indicated in the Customs Tariff Act, 1975. It is however instructed that this shall not become a cause for the holdup of export goods or delay in clearances of any goods through the Customs.

4. Examination of goods:

- 4.1. All imported goods are required to be examined for verification of correctness of description given in the Bill of Entry. However, ordinarily only a part of the consignment is selected on random selection basis and examined. Also, the goods may be examined prior to assessment in case the importer does not have complete information with him at the time of import and requests for examination of the goods before assessing the duty liability or, if the Customs Appraiser/Assistant Commissioner feels the goods are required to be examined before assessment. This is called First Check Appraisalment. The importer has to request for First Check Appraisalment at the time of filing the Bill of Entry or at data entry stage giving the

reason for the same. The Customs Appraiser records on original copy of the Bill of Entry the examination order and returns the Bill of Entry to the importer/ Customs Broker for being taken to the import shed for examination of the goods. Thereafter, Shed Appraiser/Dock Examiner examines the goods as per examination order and records his findings. In case appraising group has called for samples, he forwards sealed samples accordingly. The importer is required to bring back the said Bill of Entry to the assessing officer for assessing the Bill of Entry, which is countersigned by Assistant/Deputy Commissioner if the value is more than Rs.1 lakh.

- 4.2. The imported goods can also be examined subsequent to assessment and payment of duty. This is called Second Check Appraisalment. Most of the consignments are cleared on Second Check Appraisalment basis. In this case whole of the consignment is not examined and only those packages which are selected on random basis are examined.
- 4.3. Under the EDI system, the Bill of Entry, after assessment by the appraising group or first appraisalment, as the case may be, needs to be presented at the counter for registration for examination in the import shed. A declaration for correctness of entries and genuineness of the original documents needs to be made at this stage. After registration, the Bill of Entry is passed on to the shed Appraiser for examination of the goods. Alongwith the Bill of Entry, the Customs Broker is required to present all the necessary supporting documents. After examination of the goods, the Shed Appraiser enters the report in EDI system and transfers first appraisalment Bill of Entry to the appraising group and gives 'out of charge' in case of already assessed Bills of Entry. Thereupon, the system prints Bill of Entry and order of clearance (in triplicate). All these copies carry the examination report, order of clearance number and name of Shed Appraiser. Two copies each of Bill of Entry and the order are to be returned to the importer/Customs Broker, after the Appraiser signs them. One copy of the order is attached to the Customs copy of Bill of Entry and retained by the Shed Appraiser.
- 4.4. In order to reduce transaction cost, importers may exercise the option to de-stuff goods from foreign containers and keep the same in the CFS / ICD including in empty domestic containers therein, under Customs supervision, for subsequent

clearance as per law.

- 4.5. In order to prevent fraud Commissioners concerned shall develop a proper gate management system where Deputy / Assistant Commissioner of Customs, Docks / Import Shed and Deputy / Assistant Commissioner of Customs, Special Intelligence & Investigation Branch (SIIB) would carry out surprise checks at out gate and verify authenticity of the gate passes issued by the custodian. Further, Out of Charge orders must be computerized and manual Out of Charge orders should be allowed only in the rarest of rare and genuine cases. Also specimen signature of the officers posted in Docks / Import Shed should be made available at the out gate for verification. Further manual Out of Charge orders (gate passes) booklets; official stationery, stamp etc. should be kept in safe custody. Due care should also be taken to verify the particulars in the Bill of Entry and other important documents.

5. Execution of bonds:

- 5.1. Wherever necessary, for availing duty free assessment or concessional assessment under different schemes and notifications, execution of end use bonds with Bank Guarantee or other surety is required to be furnished. These have to be executed in prescribed forms before the assessing Appraiser. For instance, when the import of goods is made under Export Promotion schemes, the importer is required to execute bonds with the Customs authorities for fulfilment of conditions of respective notifications. If the importer fails to fulfil the conditions, he has to pay the duty leviable on those goods. The amount of bond and bank guarantee is determined in terms of the instruction issued by the Board as well the conditions of the relevant notification etc.

6. Payment of duty:

- 6.1. The duty can be paid in the designated banks through TR-6 Challan. It is necessary to check the name of the bank and the branch before depositing the duty. Bank endorses the payment particulars in challan which is submitted to the Customs. Facility of e- payment of duty through more than one authorized bank is also available since 2007 at all major Customs locations.

- 6.2. With effect from 17-9-2012 e-payment of Customs duty is mandatory for importers registered under Accredited Clients Programme and importers paying duty of Rs. 1 lakh or more per Bill of Entry.

7. Amendment of Bill of Entry:

- 7.1. Whenever mistakes are noticed after submission of documents, amendments to the Bill of Entry is carried out with the approval of Deputy/Assistant Commissioner. The request for amendment may be submitted with the supporting documents. For example, if the amendment of container number is required, a letter from shipping agent is required. On sufficient proof being shown to the Deputy/Assistant Commissioner amendment in Bill of Entry may be permitted after the goods have been given out of charge i.e. goods have been cleared.

8. Prior Entry for Bill of Entry:

- 8.1. For faster clearance of the goods, Section 46 of the Customs Act, 1962 allows filing of Bill of Entry prior to arrival of goods. This Bill of Entry is valid if vessel/aircraft carrying the goods arrives within 30 days from the date of presentation of Bill of Entry. This Bill of Entry has 5 copies, the fifth copy being called Advance Noting copy. The importer must declare that the vessel/aircraft is due within 30 days and present the Bill of Entry for final noting as soon as the IGM is filed. Advance noting is not available for Into- Bond Bill of Entry and also during certain special periods.
- 8.2. Often goods coming by container ships are transferred at intermediate ports (like Colombo) from mother vessel to smaller vessels called feeder vessels. At the time of filing of advance Bill of Entry, the importer does not know which vessel will finally bring the goods to Indian port. In such cases, the name of mother vessel may be filled in on the basis of the Bill of Lading. On arrival of the feeder vessel, the Bill of Entry may be amended to mention names of both mother vessel and feeder vessel.

9. Bill of Entry for bond/warehousing:

- 9.1. A separate form of Bill of Entry is used for clearance of goods for warehousing. All documents, as are required to be attached with a Bill of Entry for home

consumption are also required with the Bill of Entry for warehousing which is assessed in the same manner and duty payable is determined. However, since duty is not required to be paid at the time of warehousing, the purpose of assessing the duty at this stage is only to secure the duty in case the goods do not reach the warehouse. The duty is paid at the time of ex-bond clearance of goods for which an Ex-Bond Bill of Entry is filed. The rate of duty applicable to imported goods cleared from a warehouse is the rate in- force on the date of filing of Ex-Bond Bill of Entry.

10. Risk Management System in import:

- 10.1. 'Risk Management System' (RMS) has been introduced in Customs locations where the EDI System (ICES) is operational. This is one of the most significant steps in the ongoing Business Process Re-engineering of the Customs Department. RMS is based on the realization that ever increasing volumes and complexity of international trade and the deteriorating global security scenario present formidable challenges to Customs and the traditional approach of scrutinizing every document and examining every consignment will simply not work. Also, there is a need to reduce the dwell time of cargo at ports/airports and transaction costs in order to enhance the competitiveness of Indian businesses, by expediting release of cargo where compliance is high. Thus, an effective RMS strikes an optimal balance between facilitation and enforcement and promotes a culture of compliance. RMS is also expected to improve the management of the Department's resources by enhancing efficiency and effectiveness in meeting stakeholder expectations and bringing the Customs processes at par with best international practices.
- 10.2. RMS has dispensed with the practice of routine assessment, concurrent audit and examination and the present focus is on quality assessment, examination and Post Clearance Audit of selected Bills of Entry.
- 10.3. Bills of Entry and IGMs filed electronically in ICES through the Service Centre or the ICEGATE are transmitted by ICES to the RMS. The RMS processes the data through a series of steps and produces an electronic output for the ICES. This output determines whether a particular Bill of Entry will be taken-up for action

(appraisal or examination or both) or be cleared after payment of duty and Out of Charge directly, without any assessment and examination. Also where necessary, RMS provides instructions for Appraising Officer, Examining Officer or the Out-of-Charge Officer. It needs to be noted that the appraising and examination instructions communicated by the RMS have to be necessarily followed by the proper officer. It is, however, possible that in a few cases the proper officer might decide to apply a particular treatment to the Bill of Entry which is at variance with the instruction received from the RMS. This may happen due to risks which are not factored in the RMS. Such a course of action shall however be taken only with the prior approval of the jurisdictional Commissioner of Customs or an officer authorized by him for this purpose, who shall not be below the rank of Additional / Joint Commissioner of Customs, and after recording the reasons for the same. A brief remark on the reasons and the particulars of Commissioner's authorization should be made by the officer examining the goods in the departmental comments section in the EDI system.

- 10.4. Post-Clearance Compliance Verification (PCC) is done to confirm the correctness of the duty assessments. The objective of PCCV is to monitor, maintain and enhance compliance levels, while reducing the dwell time of cargo. The RMS selects the Bills of Entry for audit, after clearance of the goods, and these selected Bills of Entry are directed to the audit officers for scrutiny by the EDI system. In case any possible short levies are noticed, the officers issue a Consultative Letter mentioning the grounds for their view to the importers. This is intended to give the importers an opportunity to voluntarily comply and pay the duty difference if they agree with the department's point of view. In case there is no agreement, the formal processes of demand notices, adjudication etc. would follow. The auditors are specifically instructed to scrutinize declarations with reference to quality and advise the importers suitably where the quality of their declarations is found deficient. Such advice is expected to be followed by the trade and monitored by the local risk managers.

11. Risk Management System in Export

11.1. On similar lines of the RMS in imports, a Risk Management System (RMS) in Export has been introduced with effect from 15-7-2013. The RMS in exports allows low risk consignments to be cleared based on self assessment of the declarations by exporters.

This enables the department to enhance the level of facilitation and speed up the process of export clearance. By expediting the clearance of compliant export cargo, the RMS in exports will contribute to reduction in dwell time, thereby achieving the desired objective of reducing the transaction cost in order to make the business internationally competitive. At the same time, the RMS in exports will ensure proper and expeditious implementation of existing control over export goods under the applicable Allied Acts and Rules. It will also provide appropriate control measures for proper and speedy disbursement of drawback and other export incentives.

11.2. With the introduction of the RMS in exports, the practice of routine verification of selfassessment and examination of Shipping Bills has been discontinued and the focus is on quality assessment, examination and post clearance audit (PCA) of Shipping Bills selected by the RMS.

11.3. Shipping Bills filed electronically in ICES through the Service Centre or the ICEGATE will be processed by RMS through a series of steps/corridors and an electronic output will be produced for the ICES. This output from RMS will determine the flow of the Shipping Bill in ICES i.e. whether the Shipping Bill will be taken up for Customs control (verification of self-assessment or examination or both) or to be given "Let Export Order" directly after payment of Export duty (if any) without any verification of self-assessment or examination. The RMS will also provide instructions for Appraising Officer/Superintendent, Examining Officer/Inspector or the Let Export Order (LEO) Officer, wherever necessary. The decisions communicated by the RMS on the need for verification of self-assessment and/or examination and the appraising and examination instructions communicated by the RMS have be followed by the field formations. It is possible that in a few cases, the field formations might decide to apply a particular

treatment to the Shipping Bill which is at variance with the instructions received for the RMS owing to risks which are not factored in the RMS. Such a course of action shall be taken only with the prior approval of the jurisdictional Commissioner of Customs or an officer authorised by him for this purpose, who shall not be below the rank of Addl./Joint Commissioner of Customs, and after recording the reason for the same. A brief remark on the reasons and particulars of Commissioner's authorization should be made by the officer examining the goods in the departmental comments in the EDI system.

- 11.4. The RMS in export has been launched in two phases. In the first phase the RMS will process the data and provide the output to ICES only up to goods examination stage. In the second phase, the RMS will also process the Shipping Bill data after the Export General Manifest (EGM) is filed electronically and provide output to ICES for selection of Shipping Bills for Drawback scrutiny and Post Clearance Audit (PCA).
- 11.5. With the implementation of export RMS, a Post Clearance Audit (PCA) function has been introduced in respect of exports after the LEO is given for export consignment. The objective of PCA is to monitor, maintain and enhance compliance levels, while reducing the dwell time of cargo. The RMS would select the Shipping Bills for audit, after issue of LEO, and these selected Shipping Bills will be directed to the audit officers for scrutiny by the ICES.
- 11.6. As in the case of Import, the national management of the RMS shall be the responsibility of the Risk Management Division. There will be a single Local Risk Manager (Admin) for a location for both import and export.
- 11.7. The selection of Shipping Bills for verification of Self-assessment and/or examination will be based on the output given by RMS to ICES. However, owing to some technical reasons if the RMS fails to provide output to ICES or RMS output is not received at ICES end in time, the existing norms of assessment and examination will be applicable.

12. Risk Management Division:

12.1. A Risk Management Division (RMD) in Mumbai has the following charter of functions:

- (i) The RMD has the overall responsibility for designing, implementing and managing RMS using various risk parameters and risk management tools to address risks facing Customs, i.e., the potential for non-compliance with Customs and allied laws and security regulations, including risks associated with the potential failure to facilitate international trade.
- (ii) The RMD will suggest assessment and examination in respect of consignments perceived to be risky and facilitate the remaining ones.
- (iii) The RMD is responsible for collecting and collating information and developing an intelligence database to effectively implement the RMS and also carry out effective risk assessment, risk evaluation and risk mitigation techniques. It will update and maintain risk parameters in relation to the trade, commodities and all stakeholders associated or involved with the supply chain logistics.
- (iv) The RMD is the nodal agency for Accredited Client's Programme (ACP). It will maintain a list of accredited clients in the RMS and closely monitor their compliance standards.
- (v) The RMD will closely interact with all Custom Houses, Directorate of Revenue Intelligence (DRI) and Directorate of Valuation (DOV) to enable it to effectively address national risks. The RMD shall also work in close coordination with Directorate General of Audit (DG Audit). The local risks will be largely addressed by RMD in cooperation with the Custom Houses. Further, the RMD will also closely interact with DOV on all matters pertaining to the Valuation Risk Assessment Module (VRAM) of RMS. DOV will also supply the list of Most Sensitive Commodities with value bands, the list of valid valuation alerts and the list of Unusual Quantity Code (UQC) at agreed intervals.
- (vi) The RMD will review the performance of the RMS in terms of reviewing the various targets/interventions inserted by the Local Risk Management (LRM) Committee, make objective assessment of the effectiveness of such insertions, and ensure that the performance is consistent with the objective laid down. For this purpose, the RMD shall provide necessary advice and guidance to Custom

Houses as and when required, which shall be followed. The RMD will also review the extent of facilitation being provided to the trade and offer necessary guidance to the officers in the Custom Houses with a view to providing appropriate facilitation and also ensuring compliance.

- (vii) The RMD will coordinate and liaise with Other Government Departments (OGDs), for dealing with risks relating to the compliance requirements under relevant allied Acts.
- (viii) The RMD will work in close coordination with NACEN in developing training manuals and other documentation necessary for implementing RMS and also work out regular training schedules for officers responsible for the RMS in major Customs locations.

13. National Risk Management Committee:

13.1. A National Risk Management (NRM) Committee headed by DG (Systems) reviews the functioning of the RMS, supervises implementation and provide feedback for improving its effectiveness. The NRM Committee includes representatives of Directorate General of Revenue Intelligence (DGRI), Directorate General of Valuation (DGOV), Directorate General of Audit (DG Audit), Directorate General of Safeguards (DGS) and Tax Research Unit (TRU) and Joint Secretary (Customs), CBEC. The NRM Committee meeting is to be convened by RMD at least once every quarter. The following are some of the functions of the NRM Committee:

- (i) Review performance of the RMS including implementation of ACP and PCA.
- (ii) Review risk parameters and behaviour of important risk indicators.
- (iii) Review economic trends, policies, duty rates, exemptions, market data etc. that adversely impact Customs functions and processes and suggest remedial action.

14. Local Risk Management (LRM) Committee:

14.1. A Local Risk Management (LRM) Committee headed by Commissioner of Customs has been constituted in each Custom House / Air Cargo Complex / ICD, where RMS is operationalised. The LRM Committee comprises the Additional / Joint Commissioner in charge of Special Investigation and Intelligence Branch (SIIB), who is designated as the Local Risk Manager and includes the Additional / Joint

Commissioner in charge of Audit and a nominee, not below the rank of a Deputy Director from the regional / zonal unit of the DRI, and a nominee, not below the rank of Deputy Director from the Directorate of Valuation, if any. The LRM Committee meets once every month and some of its functions are as follows:

- (i) Review trends in imports of major commodities and valuation with a view to identifying risk indicators.
- (ii) Decide the interventions at the local level, both for assessment and examination of goods prior to clearance and for PCA.
- (iii) Review results of interventions already in place and decide on their continuation/ modification or discontinuance etc.
- (iv) Review performance of the RMS and evaluate the results of the action taken on the basis of the RMS output.
- (v) Send periodic reports to the RMD, as prescribed by the RMD, with the approval of the Commissioner of Customs.

15. Accredited Clients Programme:

15.1. The Accredited Clients Programme (ACP) grants assured facilitation to importers who have demonstrated capacity and willingness to comply with the laws administered by the Customs. This programme replaces all existing schemes for facilitation in the Customs stations where EDI and RMS is implemented. Importers registered as “Accredited Clients” form a separate category to which assured facilitation is provided. Except for a small percentage of consignments selected on random by the RMS, or cases where specific intelligence is available or where a specifically observed pattern of non-compliance is required to be addressed, Accredited Clients are allowed clearance on the basis of self assessment without examination of goods as a matter of course.

15.2. Considering the likely volume of cargo imported by the Accredited Clients, Custom Houses are advised to create separately earmarked facility/counters for providing Customs clearance service to them. Commissioners of Customs are also required to work with the Custodians for earmarking separate storage space, handling facility and expeditious clearance procedures for these clients.

15.3. The RMD administers the ACP and maintains the list of Accredited Clients centrally in the RMS and also monitors their levels of compliance, in co-ordination with the DRI/Commissioners of Customs. Where compliance levels fall, the importer is at first informed for self-improvement and in case of persistent non-compliance, the importer may be deregistered under the ACP.

15.4. The eligibility criteria for importers to get ACP status are as follows:

- (i) They should have imported goods valued at Rs. 10 Crores [assessable value] in the previous financial year; or paid more than Rs. 1 Crore Customs duty in the previous financial year; or, in the case of importers who are also Central Excise assesses, paid Central Excise duties over Rs. 1 Crore from the Personal Ledger Account in the previous financial year, or they should be recognized as 'status holders' under the Foreign Trade Policy.
- (ii) They should have filed at least 25 Bills of Entry in the previous financial year in one or more Customs stations.
- (iii) They should have no cases of Customs, Central Excise or Service Tax, as detailed below, booked against them in the previous three financial years:
 - (a) Cases of duty evasion involving mis-declaration/ mis-statement/collusion / wilful suppression / fraudulent intent whether or not extended period for issue of SCN has been invoked.
 - (b) Cases of mis-declaration and/or clandestine/unauthorized removal of excisable / import / export goods warranting confiscation of said goods.
 - (c) Cases of mis-declaration/ mis-statement/ collusion /wilful suppression/ fraudulent intent aimed at availing CENVAT credit, rebate, refund, drawback, benefits under export promotion/reward schemes.
 - (d) Cases wherein Customs/Excise duties and Service Tax has been collected but not deposited with the exchequer.
 - (e) Cases of non-registration with the Department with intent to evade payment of duty/tax.
- (iv) They should not have any cases booked under any of the allied Acts being implemented by Customs.
- (v) The quality of the submissions made by the applicants to Customs should be good as measured by the number of amendments made in the Bills of Entry in relation to classification of goods, valuation and claim for exemption benefits.

The number of such amendments should not have exceeded 20% of the Bills of Entry during the previous financial year.

(vi) They should have no duty demands pending on account of non-fulfilment of export obligation.

(vii) They should have reliable systems of record keeping and internal controls and their accounting systems should conform to recognized standards of accounting. They are required to provide the necessary certificate from their Chartered Accountants in this regard.

15.5. The ACP accreditation is initially valid for a period of one year and is renewable thereafter upon a review of the compliance record of the Accredited Client.

16. Export procedure - Shipping Bill:

16.1. For clearance of export goods, the exporter or his agent has to obtain an Importer-Export Code (IEC) number from the DGFT prior to filing of Shipping Bill. Under the EDI System, IEC number is received online by the Customs System from the DGFT. The exporter is also required to register authorized foreign exchange dealer code (through which export proceeds are expected to be realised) and open a current account in the designated bank for credit of any Drawback incentive.

16.2. All the exporters intending to export under the export promotion scheme need to get their licences etc. registered at the Customs Station. For such registration, original documents are required.

17. Waiver of GR form:

17.1. Generally the processing of Shipping Bills requires the production of a GR form that is used to monitor the foreign exchange remittance in respect of the export goods. However, there are few exceptions when the GR form is not required. These exceptions include export of goods valued not more than US \$25,000/- and export of gifts valued upto Rs.5 lakhs.

18. Arrival of export goods at docks:

18.1. The goods brought for the purpose of export are allowed entry to the Dock on the strength of the check list and other declarations filed by the exporter in the Service Center. The custodian has to endorse the quantity of goods actually received on the reverse of the check list.

19. Customs examination of export goods:

19.1. After the receipt of the goods in the Docks, the exporter/ Customs Broker may contact the Customs Officer designated for the purpose, and present the check list with the endorsement of custodian and other declarations along with all original documents such as, Invoice and Packing list, ARE-1, etc. The Customs Officer may verify the quantity of the goods actually received and enter into the system and thereafter mark the Electronic Shipping Bill and also hand over all original documents to the Dock Appraiser who assigns a Customs Officer for examination and indicate the officers' name and the packages to be examined, if any, on the check list and return it to the exporter/ Customs Broker.

20. Examination norms:

20.1. The Board has fixed norms for examination of export consignments keeping in view the quantum of incentive, value of export goods, country of destination etc. The category-wise scale of physical examination at the port of export is as follows:

A. Factory stuffed export cargo:

Category of Exports Scale of Examination Export goods stuffed and sealed in the presence of Customs/Central Excise officers at the factories of manufacture, ICD/CFS, notified warehouses and other places where the Commissioner has, by a special order, permitted examination of goods for export.

No examination except:

- (a) where the seals are tampered with; or
- (b) there is specific intelligence in which case, permission of Deputy/Assistant Commissioner is required before checking.

B. Export under Free Shipping Bills:

Category of Exports Scale of Examination Exports under Free Shipping Bills i.e. where there is no export incentive. No examination except where there is a specific intelligence.

C. Export under Drawback scheme:

S.No. Category of exports consignment. Amount of Drawback involved Scale of Examination Export to sensitive places viz. Dubai, Sharjah, Singapore, HongKong and Colombo Others

(i) Rs.1 lakh or less. 25% 2%

(ii) More than Rs.1 lakh. 50% 10%

D. Export under EPCG/DEEC schemes:

S.No. Category of exports consignment.

FOB value involved

Scale of Examination

Export to sensitive places viz.

Dubai, Sharjah, Singapore,

Hong Kong and Colombo

Others

(i) Rs.5 lakhs or less. 25% 2%

(ii) More than Rs.5 lakhs. 50% 10%

E. Export under Reward schemes . Chapter 3 of FTP:

S.No.

Category of exports under Free

Shipping Bills.

FOB value involved

Scale of Examination

Export to sensitive places viz.

Dubai, Sharjah, Singapore,

Hong Kong and Colombo

Others

(i) Rs.20 lakhs or less. 25% 2%

(ii) More than Rs.20 lakhs. 50% 10%

20.2. AEO exporters shall be given benefits of reduced percentage of examination, as under:

S.No. Category of export consignments

Scale of Examination

Export to sensitive places viz.

Dubai, Sharjah, Singapore,

Hong Kong and Colombo

Others

(i) Where the amount of drawback involved is Rs.5 lakhs or less.

10% 2%

(ii) Where the amount of drawback involved is more than Rs.5 lakhs.

25% 5%

(iii) Where the FOB value under EPCG/ DEEC is Rs.10 lakhs or less.

10% 2%

(iv) Where the FOB value under EPCG/ DEEC is more than Rs.10 lakhs.

20% 5%

20.3. In all cases referred above, in respect of consignments selected for examination, a minimum of two packages with a maximum of packages (subject to a maximum of 20 packages from a consignment) shall be opened for examination. The package number to be opened for examination is selected by the EDI system.

20.4. It is to be ensured that exporters do not split up consignments so as to fall within the lower examination norms. Therefore, wherever on the same day the same exporter attempts to export a second consignment (other than under Free Shipping Bills) involving export incentive of Rs. 1 lakh or less (Drawback) or in other cases having the FOB value upto Rs.5 lakhs to the same country, the EDI system would alert the Examining Officer. The Examining Officer can then decide whether to subject the second consignment for examination or not. In case the buyer in both or more consignments happens to be the same person, subsequent consignments should be examined.

20.5. After the goods are presented for registration to Customs and determination has been made whether or not to examine the goods, no amendments in the normal

course are expected. However, in case an exporter wishes to change any of the critical parameters resulting in change of value, Drawback, port etc. such consignment should be subjected to examination.

- 20.6. Notwithstanding the examination norms, any export consignment can be examined by the Customs (even up to 100%), if there is any specific intelligence in respect of the said consignment. Further, to test the compliance by trade, once in three months a higher percentage of consignments (say for example, all the first 50 consignments or a batch of consecutive 100 consignments presented for examination in a particular day) would be taken up for examination. Out of the consignments selected for examination a minimum of two packages with a maximum of 5% of packages (subject to a maximum of 20 packages) would be taken up for checking/examination.
- 20.7. In case export goods are stuffed and sealed in the presence of Customs/Central Excise officers at the factory of manufacture/ICD/CFS/warehouse and any other place where the Commissioner has, by a special order, permitted, it may be ensured that the containers should be bottle sealed or lead sealed. Also, such consignments shall be accompanied by an examination report in the prescribed form. In case of export through bonded trucks, the truck should be similarly bottle sealed or lead sealed. In case of export by ordinary truck/other means, all the packages are required to be lead sealed.
- 20.8. If the export is made claiming benefits of Drawback or any other export promotion scheme in addition to claiming benefits under any Schemes of Chapter 3 of FTP, then the examination norms as prescribed by the Board for the respective export promotion schemes would apply. In order to claim benefits under the Reward Schemes, the exporter is required to declare the intention to claim such benefits on the Shipping Bill itself.
- 20.9. Exports by EOUs and units in SEZs are governed by examination norms, as applicable for EPCG schemes. However, if the export consignment of EOUs or SEZs units has been sealed by Customs/Central Excise Officer, the norms for factory stuffed cargo will apply.

- 20.10. Routine examination of perishable export cargo is not to be conducted. Customs should resort to examination of such cargo only on the basis of credible intelligence or information and with prior permission of the concerned Assistant Commissioner/ Deputy Commissioner. Further, the perishable cargo which is taken up for examination should be given Customs clearance on the day itself, unless there is contravention of Customs laws.
- 20.11. The Department related Parliamentary Standing Committee on Commerce has emphasized that in order to promote export of Agriculture and Processed Food products, the Customs authorities must be sensitized to accord priority clearance to perishable agro products cargo. Accordingly, export consignments of perishable agricultural goods should not be examined in a routine manner and should be examined only in cases of specific intelligence with prior permission of concerned Assistant Commissioner/Deputy Commissioner of Customs. Such perishable cargo which is taken up for examination should be given Customs clearance on the same day itself. In the event there are contraventions of Customs law, necessary legal action shall be taken but, in this case too, it shall be ensured that the perishable cargo is dealt with in such a manner including grant of provisional release (where permissible) so that it is not unduly held up in ports/ airports etc. Further as a trade facilitation measure the facility of 24x7 Customs clearance has been extended to export consignments of perishable agricultural export goods at all air cargo complexes.
- 20.12. In cases of cargo transported for exports through containers or bonded closed trucks to Gateway Port after following the Central Excise/ Customs officer supervised sealing or self-sealing by manufacturer exporters, EOUs; and containers aggregated with LCL cargo in CFSs/ ICDs sent to the port after sealing in the presence of officers the tamper proof one-time bottle seal alone should be adopted as it ensures safety and security of sealing process and avoid any resealing at the point of export. In respect of one-time bottle seals provided by the department, its cost may be recovered from exporters/ manufacturers or their agents. However, exporters/manufacturers need not be compelled to procure such bottle seals only from the department as this would defeat the very purpose of self-sealing facility and avoid delay. When trucks/ other means used for export

cargo cannot be bottle sealed, same would be subject to normal examination norms at gateway port.

20.13. The exporters can avail of the facility of removal of export goods from the factories on the basis of self-certification and self-sealing; but these shall be examined at the port of export on the basis of prescribed examination norms.

21. Factory stuffing permission:

21.1. The grant of a single factory stuffing permission valid for all the Customs stations instead of Customs station-wise permission is permitted. This facility is subject to the following safeguards:

- (i) The exporter is required to furnish to Customs a list of Customs stations from where he intends to export his goods.
- (ii) The Custom House granting the factory stuffing permission should maintain a proper register to keep a track-record of such permissions, and also create a unique serial number for each of such permissions.
- (iii) The Custom House should circulate the factory stuffing permission to all Custom Houses concerned clearly indicating the name and contact details of the Preventive Officer/Inspector and Superintendent concerned of the Custom House granting the permission as well as those of the Central Excise Range concerned to facilitate real time verifications, if required.
- (iv) In case something adverse is noticed against the exporter, the Customs station concerned shall promptly intimate the Custom House granting the permission, which will, in turn, withdraw the permission, and inform all Custom Houses concerned.

22. Variation between declaration and physical examination:

22.1. The check list and the declaration along with all original documents submitted with the Shipping Bill are retained by the Appraiser concerned. In case of any variation between the declaration in the Shipping Bill and physical documents/examination report, the Appraiser may mark the Electronic Shipping Bill to the Assistant Commissioner/Deputy Commissioner of Customs (Exports)

along with sending the physical documents and instruct the exporter or his agent to meet the Assistant Commissioner/Deputy Commissioner of Customs (Exports) for settlement of dispute. In case the exporter agrees with the views of the Department, the Shipping Bill needs to be processed accordingly. Where, however, the exporter disputes the view of the Department the issue will be finalized in accordance with the principles of natural justice.

23. Drawl of samples:

23.1. Where the Appraiser Dock (Export) orders for samples to be drawn and tested, the Customs Officer may proceed to draw two samples from the consignment and enter the particulars thereof along with details of the testing agency in the ICES/EDI system. There is no separate register for recording dates of samples drawn. Three copies of the test memo shall be prepared by the Customs Officer and signed by the Customs Officer and Appraising Officer on behalf of Customs and the exporter or his agent. The disposal of the three copies of the test memo shall be as follows:

- (i) Original - to be sent along with the sample to the test agency.
- (ii) Duplicate - Customs copy to be retained with the 2nd sample.
- (iii) Triplicate - Exporter's copy.

23.2. If he considers it necessary, the Assistant / Deputy Commissioner, may order sample to be drawn for purposes other than testing such as for visual inspection and verification of description, market value inquiry, etc.

24. Stuffing / loading of goods in containers:

24.1. The exporter or his agent should hand over the Exporter's copy of the Shipping Bill duly signed by the Appraiser permitting "Let Export" to the steamer agent who would then approach the proper officer (Preventive Officer) for allowing the shipment. In case of container cargo the stuffing of container at Dock is done under Preventive Supervision. Further, loading of both containerized and bulk cargo is to be done under Preventive Supervision. The Customs Preventive Superintendent (Docks) may enter the particulars of packages actually stuffed into

the container, the bottle seal number, details of loading of cargo container on board into the EDI system and endorse these details on the Exporter's copy of the Shipping Bill. If there is a difference in the quantity/ number of packages stuffed in the containers/goods loaded on vessel the Superintendent (Docks) may put a remark on the Shipping Bill in the EDI system and that it requires amendment or change in quantity. Such Shipping Bill may not be taken up for the purpose of sanction of Drawback/DEEC logging, till it is suitably amended. The Customs Preventive Officer supervising the loading of container and general cargo into the vessel may give "Shipped on Board" endorsement on the Exporters copy of the Shipping Bill.

24.2. Palletisation of cargo is done after grant of Let Export Order (LEO). Thus, there is no need for a separate permission for palletisation from Customs. However, the permission for loading in the aircraft/vessel would continue to be obtained.

25. Amendments:

25.1. Any correction/amendments in the check list generated after filing of declaration can be made at the Service Centre provided the documents have not yet been submitted in the EDI system and the Shipping Bill number has not been generated. Where corrections are required to be made after the generation of the Shipping Bill number or after the goods have been brought into the Export Dock, the amendments will be carried out in the following manner:

- (i) If the goods have not yet been allowed "Let Export" the amendments may be permitted by the Assistant / Deputy Commissioner (Exports).
- (ii) Where the "Let Export" order has already been given, amendments may be permitted only by the Additional/Joint Commissioner in charge of Export.

25.2. In both the cases, after the permission for amendments has been granted, the Assistant Commissioner/Deputy Commissioner (Export) may approve the amendments on the EDI system on behalf of the Additional/Joint Commissioner. Where the print out of the Shipping Bill has already been generated, the exporter may first surrender all copies of the Shipping Bill to the Dock Appraiser for cancellation before amendment is approved on the system.

25.3. In respect of amendment in AEPC Certificate on receipt of request from the exporter, the Assistant Commissioner /Deputy Commissioner (Exports) should allow the change of port in EDI Shipping Bills / invoice to help exporters in getting the goods cleared without waiting for an amendment of documents by AEPC. The ratification of the port of change would be done subsequently by AEPC.

26. Drawback claim:

26.1. After actual export of the goods, the Drawback claim is automatically processed through EDI system by the officers of Drawback Branch on first-come-first-served basis. The status of the Shipping Bills and sanction of Drawback claim can be ascertained from the query counter set up at the Service Centre. If any query is raised or deficiency noticed, the same is also shown on the terminal and a print out thereof may be obtained by the authorized person of the exporter from the Service Centre. The exporters are required to reply to such queries through the Service Centre. The claim will come in queue of the EDI system only after reply to queries/deficiencies is entered in the Service Centre.

26.2. All the claims sanctioned on a particular day are enumerated in a scroll and transferred to the Bank through the system. The bank credits the drawback amount in the respective accounts of the exporters. The bank may send a fortnightly statement to the exporters of such credits made in their accounts.

26.3. The Steamer Agent/Shipping Line may transfer electronically the EGM to the Customs EDI system so that the physical export of the goods is confirmed, to enable the Customs to sanction the Drawback claims.

27. Generation of Shipping Bills:

27.1. After the "Let Export" order is given on the EDI system by the Appraiser, the Shipping Bill is generated in two copies i.e., one Customs copy, one exporter's copy (EP copy is generated after submission of EGM). After obtaining the print out the Appraiser obtains the signatures of the Customs Officer and the representative of the Customs Broker on both copies of the Shipping Bill and examination report.

The Appraiser thereafter signs and stamps both the copies of the Shipping Bill.

- 27.2. The Appraiser also signs and stamps the original and duplicate copy of SDF and thereafter forward the Customs copy of Shipping Bill and original copy of the SDF along with the original declarations to Export Department. The exporter copy and the second copy of the SDF are returned to the exporter or his agent.

28. Export General Manifest:

- 28.1. All the shipping lines/agents need to furnish the Export General Manifests, Shipping Billwise, to the Customs electronically before departure of the conveyance.
- 28.2. Apart from lodging the EGM electronically the shipping lines need to continue to file manual EGMs along with the exporter copy of the Shipping Bills in the Export Department where they would be entered in a register. The shipping lines may obtain acknowledgement indicating the date and time at which the EGMs were received by the Export Department.

〈부록 V〉 인도 관세법

(THE CUSTOMS TARIFF ACT, 1975)

I. THE ACT

An act to consolidate and amend the law relating to customs duties.

Be it enacted by Parliament in the Twenty-sixth Year of the Republic of India as follows: –

1. Short title, extent and commencement

- (1) This Act may be called the Customs Tariff Act, 1975.
- (2) It extends to the whole of India.
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. Duties specified in the Schedules to be levied

The rates at which duties of customs shall be levied under the Customs Act, 1962, are specified in the First and Second Schedules,

3. Levy of additional duty equal to excise duty, sales tax, local taxes and other charges

- (1) Any article which is imported into India shall, in addition, be liable to a duty (hereafter in this section referred to as the additional duty) equal to the excise duty for the time being leviable on a like article if produced or manufactured in India and if such excise duty on a like article is leviable at any percentage of its value, the additional duty to which the imported article shall be so liable shall be calculated at

that percentage of the value of the imported article:

Provided that in case of any alcoholic liquor for human consumption imported into India, the Central Government may, by notification in the Official Gazette, specify the rate of additional duty having regard to the excise duty for the time being leviable on a like alcoholic liquor produced or manufactured in different States or, if a like alcoholic liquor is not produced or manufactured in any State, then, having regard to the excise duty which would be leviable for the time being in different States on the class or description of alcoholic liquor to which such imported alcoholic liquor belongs.

Explanation. – In this sub-section, the expression “the excise duty for the time being leviable on a like article if produced or manufactured in India” means the excise duty for the time being in force which would be leviable on a like article if produced or manufactured in India or, if a like article is not so produced or manufactured, which would be leviable on the class or description of articles to which the imported article belongs, and where such duty is leviable at different rates, the highest duty.

(2) For the purpose of calculating under subsections (1) and (3), the additional duty on any imported article, where such duty is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, be the aggregate of –

- (i) the value of the imported article determined under sub-section (1) of section 14 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be; and
- (ii) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include –
 - (a) the duty referred to in sub-sections (1), (3) and (5);
 - (b) the safeguard duty referred to in sections 8B and 8C;
 - (c) the countervailing duty referred to in section 9; and
 - (d) the anti-dumping duty referred to in section 9A:

Provided that in case of an article imported into India, –

- (a) in relation to which it is required, under the provisions of the Standards of Weights

and Measures Act, 1976 or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price of such article; and

- (b) where the like article produced or manufactured in India, or in case where such like article is not so produced or manufactured, then, the class or description of articles to which the imported article belongs, is the goods specified by notification in the Official Gazette under sub-section (1) of section 4A of the Central Excise Act, 1944,

the value of the imported article shall be deemed to be the retail sale price declared on the imported article less such amount of abatement, if any, from such retail sale price as the Central Government may, by notification in the Official Gazette, allow in respect of such like article under sub-section (2) of section 4A of the Central Excise Act, 1944.

Provided further that in the case of an article imported into India, where the Central Government has fixed a tariff value for the like article produced or manufactured in India under sub-section (2) of section 3 of the Central Excise Act, 1944, the value of the imported article shall be deemed to be such tariff value.

Explanation. – Where on any imported article more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price for the purposes of this section.

- (3) If the Central Government is satisfied that it is necessary in the public interest to levy on any imported article [whether on such article duty is leviable under subsection (1) or not] such additional duty as would counterbalance the excise duty leviable on any raw materials, components and ingredients of the same nature as, or similar to those, used in the production or manufacture of such article, it may, by notification in the Official Gazette, direct that such imported article shall, in addition, be liable to an additional duty representing such portion of the excise duty leviable on such raw materials, components and ingredients as, in either case, may be determined by rules made by the Central Government in this behalf.

- (4) In making any rules for the purposes of subsection (3), the Central Government shall have regard to the average quantum of the excise duty payable on the raw materials,

components or ingredients used in the production or manufacture of such like article.

- (5) If the Central Government is satisfied that it is necessary in the public interest to levy on any imported article [whether on such article duty is leviable under subsection (1) or, as the case may be, sub-section (3) or not] such additional duty as would counter-balance the sales tax, value added tax, local tax or any other charges for the time being leviable on a like article on its sale, purchase or transportation in India, it may, by notification in the Official Gazette, direct that such imported article shall, in addition, be liable to an additional duty at a rate not exceeding four percent, of the value of the imported article as specified in that notification.

Explanation. – In this sub-section, the expression “sales tax, value added tax, local tax or any other charges for the time being leviable on a like article on its sale, purchase or transportation in India” means the sales tax, value added tax, local tax or other charges for the time being in force, which would be leviable on a like article if sold, purchased or transported in India or, if a like article is not so sold, purchased or transported, which would be leviable on the class or description of articles to which the imported article belongs, and where such taxes, or, as the case may be, such charges are leviable at different rates, the highest such tax or, as the case may be, such charge.

- (6) For the purpose of calculating under sub-section (5), the additional duty on any imported article, the value of the imported article shall, notwithstanding anything contained in sub-section (2), or section 14 of the Customs Act, 1962, be the aggregate of –
- (i) the value of the imported article determined under sub-section (1) of section 14 of the Customs Act, 1962 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be; and
 - (ii) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include –
 - (a) the duty referred to in sub-section (5);
 - (b) the safeguard duty referred to in sections 8B and 8C;

- (c) the countervailing duty referred to in section 9; and
 - (d) the anti-dumping duty referred to in section 9A.
- (7) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.
- (8) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to drawbacks, refunds and exemption from duties shall, so far as may be, apply to the duty chargeable under this section as they apply in relation to the duties leviable under that Act.

3A. Special additional duty

- (1) Any article which is imported into India shall in addition be liable to a duty (hereinafter referred to in this section as the special additional duty), which shall be levied at a rate to be specified by the Central Government, by notification in the Official Gazette, having regard to the maximum sales tax, local tax or any other charges for the time being leviable on a like article on its sale or purchase in India:

Provided that until such rate is specified by the Central Government, the special additional duty shall be levied and collected at the rate of eight percent of the value of the article imported into India.

Explanation. – In this sub-section, the expression “maximum sales tax, local tax or any other charges for the time being leviable on a like article on its sale or purchase in India” means the maximum sales-tax, local tax, other charges for the time being in force, which shall be leviable on a like article, if sold or purchased in India, or if a like article is not so sold or purchased which shall be leviable on the class or description of articles to which the imported article belongs.

- (2) For the purpose of calculating under this section the special additional duty on any imported article, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962 or section 3 of this Act, be the aggregate of—
- (i) the value of the imported article determined under sub-section (1) of section 14 of the Customs Act, 1962 (52 of 1962) or the tariff value of such article fixed under

- sub-section (2) of that section, as the case may be;
- (ii) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962 (52 of 1962), and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but not includes –
 - (a) the safeguard duty referred to in sections 8B and 8C;
 - (b) the countervailing duty referred to in section 9;
 - (c) the anti-dumping duty referred to in section 9A;
 - (d) the special additional duty referred to in subsection (1); and
 - (iii) the additional duty of customs chargeable on that article under section 3 of this Act.
- (3) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.
- (4) The provisions of the Customs Act, 1962 (52 of 1962), and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties shall, so far as may be, apply to the duty chargeable under this section as they apply in relation to the duties leviable under that Act.
- (5) Nothing contained in this section shall apply to any article, which is chargeable to additional duties levied under sub-section (1) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).

4. Levy of duty where standard rate and preferential rate are specified

- (1) Where in respect of any article a preferential rate of revenue duty is specified in the First Schedule, or is admissible by virtue of a notification under section 25 of the Customs Act, 1962, the duty to be levied and collected shall be at the standard rate, unless the owner of the article claims at the time of importation that it is chargeable with a preferential rate of duty, being the produce or manufacture of such preferential area as is notified under sub-section (3) and the article is determined, in accordance with the rules made under sub-section (2), to be such produce or manufacture.

- (2) The Central Government may, by notification in the Official Gazette, make rules for determining if any article is the produce or manufacture of any preferential areas.
- (3) For the purposes of this section and the First Schedule, “preferential area” means any country or territory which the Central Government may, by notification in the Official Gazette, declare to be such area.
- (4) Notwithstanding anything contained in subsection (1), where the Central Government is satisfied that, in the interests of trade including promotion of exports, it is necessary to take immediate action for discontinuing the preferential rate, or increasing the preferential rate to a rate not exceeding the standard rate, or decreasing the preferential rate, in respect of an article specified in the First Schedule, the Central Government may, by notification in the Official Gazette, direct an amendment of the said Schedule to be made so as to provide for such discontinuance of, or increase or decrease, as the case may be, in the preferential rate.
- (5) Every notification issued under sub-section (3) or sub-section (4) shall, as soon as may be after it is issued, be laid before each House of Parliament.

5. Notifications to be laid before Parliament

- (1) Whereunder a trade agreement between the Government of India and the Government of a foreign country or territory, duty at a rate lower than that specified in the First Schedule is to be charged on articles which are the produce or manufacture of such foreign country or territory, the Central Government may, by notification in the Official Gazette, make rules for determining if any article is the produce or manufacture of such foreign country or territory and for requiring the owner to make a claim at the time of importation, supported by such evidence as may be prescribed in the said rules, for assessment at the appropriate lower rate under such agreement.
- (2) If any question arises whether any trade agreement applies to any country or territory, or whether it has ceased to apply to India or any foreign country or territory, it shall be referred to the Central Government for decision and the decision

of the Central Government shall be final and shall not be liable to be questioned in any court of law.

6. Power of Central Government to levy protective duties in certain cases

- (1) Where the Central Government, upon a recommendation made to it in this behalf by the Tariff Commission established under the Tariff Commission Act, 1951 (50 of 1951), is satisfied that circumstances exist which render it necessary to take immediate action to provide for the protection of the interests of any industry established in India, the Central Government may, by notification in the Official Gazette, impose on any goods imported into India in respect of which the said recommendation is made, a duty of customs of such amount, not exceeding the amount proposed in the said recommendation, as it thinks fit.
- (2) Every duty imposed on any goods under sub-section (1) shall, for the purposes of this Act, be deemed to have been specified in the First Schedule as the duty leviable in respect of such goods.
- (3) Where a notification has been issued under sub-section (1), the Central Government shall, unless the notification is in the meantime rescinded, have a Bill introduced in Parliament, as soon as may be, but in any case during the next session of Parliament following the date of the issue of the notification to give effect to the proposals in regard to the continuance of a protective duty of customs on the goods to which the notification relates, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder.

Provided that if the notification under sub-section (1) is issued when Parliament is in session, such a Bill shall be introduced in Parliament during that session:

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in Parliament, the notification shall cease to have effect on the expiration of the said period of six months, but without prejudice to the validity of anything previously done thereunder.

7. Duration of protective duties and power of Central Government to alter them

- (1) When the duty specified in respect of any article in the First Schedule is characterised as protective in Column (5) of that Schedule, that duty shall have effect only up to and inclusive of the date, if any, specified in that Schedule.
- (2) Where in respect of any such article the Central Government is satisfied after such inquiry as it thinks necessary that such duty has become ineffective or excessive for the purpose of securing the protection intended to be afforded by it to a similar article manufactured in India and that circumstances exist which render it necessary to take immediate action, it may, by notification in the Official Gazette, increase or reduce such duty to such extent as it thinks necessary.
- (3) Every notification under sub-section (2), in so far as it relates to increase of such duty, shall be laid before each House of Parliament if it is sitting as soon as may be after the issue of the notification, and if it is not sitting within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.
- (4) For the removal of doubts, it is hereby declared that any notification issued under sub-section (2), including any such notification approved or modified under sub-section (3), may be rescinded by the Central Government at any time by notification in the Official Gazette.

8. Emergency power of Central Government to increase or levy export duties

- (1) Where, in respect of any article, whether included in the Second Schedule or not, the Central Government is satisfied that the export duty leviable thereon should be increased or that an export duty should be levied, and that circumstances exist which render it necessary to take immediate action, the Central Government may, by

notification in the Official Gazette, direct an amendment of the Second Schedule to be made so as to provide for an increase in the export duty leviable or, as the case may be, for the levy of an export duty, on that article.

- (2) The provisions of sub-sections (3) and (4) of Section 7 shall apply to any notification issued under sub-section (1) as they apply in relation to any notification increasing duty issued under sub-section (2) of Section 7.

8A. Emergency power of Central Government to increase import duties

- (1) Where in respect of any article included in the First Schedule, the Central Government is satisfied that the import duty leviable thereon under section 12 of the Customs Act (52 of 1962), should be increased and that circumstances exist which render it necessary to take immediate action, it may, by notification in the Official Gazette, direct an amendment of that Schedule to be made so as to provide for an increase in the import duty leviable on such article to such extent as it thinks necessary:

Provided that the Central Government shall not issue any notification under this sub-section for substituting the rate of import duty in respect of any article as specified by an earlier notification issued under this sub-section by that Government before such earlier notification has been approved with or without modifications under sub-section (2).

- (2) The provisions of sub-sections (3) and (4) of Section 7 shall apply to any notification issued under sub-section (1) as they apply in relation to any notification increasing duty issued under sub-section (2) of Section 7.

8B. Power of Central Government to impose safeguard duty

- (1) If the Central Government, after conducting such enquiry as it deems fit, is satisfied that any article is imported into India in such increased quantities and under such conditions so as to cause or threatening to cause serious injury to domestic industry, then, it may, by notification in the Official Gazette, impose a safeguard duty on that article:

Provided that no such duty shall be imposed on an article originating from a developing country so long as the share of imports of that article from that country does not exceed three percent or where the article is originating from more than one developing countries, then, so long as the aggregate of the imports from all such countries taken together does not exceed nine percent of the total imports of that article into India.

Provided further that the Central Government may, by notification in the Official Gazette, except such quantity of any article as it may be specified in the notification, when imported from any country or territory into India, from payment of the whole or part of the safeguard duty leviable thereon.

- (2) The Central Government may, pending the determination under sub-section (1) impose a provisional safeguard duty under this sub-section on the basis of a preliminary determination that increased imports have caused or threatened to cause serious injury to a domestic industry:

Provided that where, on final determination, the Central Government is of the opinion that increased imports have not caused or threatened to cause serious injury to a domestic industry, it shall refund the duty so collected:

Provided further that the provisional safeguard duty shall not remain in force for more than two hundred days from the date on which it was imposed.

- (2A) Notwithstanding anything contained in subsection (f) and sub-section (2), a notification issued under sub-section (f) or any safeguard duty imposed under subsection (2), unless specifically made applicable in such notification or such imposition, as the case may be, shall not apply to articles imported by a hundred percent. export-oriented undertaking or a unit in a free trade zone or in a special economic zone.

Explanation. – For the purposes of this section, the expressions “hundred percent. export-oriented undertaking”, “free trade zone” and “special economic zone” shall have the meanings assigned to them in Explanation 2 to sub-section (f) of section 3 of Central Excise Act, 1944.

- (3) The duty chargeable under this section shall be in addition to any other duty

imposed under this Act or under any other law for the time being in force.

- (4) The duty imposed under this section shall, unless revoked earlier, cause to have effect on the expiry of four years from the date of such imposition:

Provided that if the Central Government is of the opinion that the domestic industry has taken measures to adjust to such injury or threat thereof and it is necessary that the safeguard duty should continue to be imposed, it may extend the period of such imposition:

Provided further that in no case the safeguard duty shall continue to be imposed beyond a period of ten years from the date on which such duty was first imposed.

- (4A) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty, assessment, non-levy, shortlevy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the dutychargeable under this section as they apply in relation to duties leviable under that Act.

- (5) The Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for safeguard duty may be identified and for the manner in which the causes of serious injury or causes of threat of serious injury in relation to such articles may be determined and for the assessment and collection of such safeguard duty.

- (6) For the purposes of this section, –

(a) “developing country” means a country notified by the Central Government in the Official Gazette for the purposes of this section;

(b) “domestic industry” means the producers –

(i) as a whole of the like article or a directly competitive article in India; or

(ii) whose collective output of the like article or a directly competitive article in India constitutes a major share of the total production of the said article in India;

(c) “serious injury” means an injury causing significant overall impairment in the position of a domestic industry;

(d) “threat of serious injury” means a clear and imminent danger of serious injury.

(7) Every notification issued under this section shall, as soon as may be after it is issued, be laid before each House of Parliament.

[Validation of certain actions taken under section 8B of Act 51 of 1975]

Any action taken or anything done or omitted to be done or purported to have been taken or done or omitted to be done under any rule, regulation, notification or order made or issued under the Customs Act, or any notification or order issued under such rule or regulation at any time during the period commencing on and from the 14th day of May, 1997 and ending with the day, the Finance (No. 2) Bill, 2009 receives the assent of the President shall be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done or omitted to be done as if the amendment made in section 8B of the Customs Tariff Act by section 94 of Finance (No. 2) Act, 2009 had been in force at all material times and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, –

- (a) any action taken or anything done or omitted to be done, during the said period in respect of any goods, under any such rule, regulation, notification or order, shall be deemed to be and shall be deemed always to have been, as validly taken or done or omitted to be done as if the amendment made by the said section had been in force at all material times;
- (b) no suit or other proceedings shall be maintained or continued in any court, tribunal or other authority for any action taken or anything done or omitted to be done, in respect of any goods, under any such rule, regulation, notification or order, and no enforcement shall be made by any court, of any decree or order relating to such action taken or anything done or omitted to be done as if the amendment made by the said section had been in force at all material times;
- (c) recovery shall be made of all such amounts of duty or interest or penalty or fine or other charges which have not been collected or, as the case may be, which have been refunded, as if the amendment made by the said section had been in force at all material times.

Explanation. – For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been

so punishable if this section had not come into force.

8C. Power of Central Government to impose transitional product specific safeguard duty on imports from the People's Republic of China³⁾

(1) Notwithstanding anything contained in section 8B, if the Central Government, after conducting such enquiry as it deems fit, is satisfied that any article is imported into India, from the People's Republic of China, in such increased quantities and under such conditions so as to cause or threatening to cause market disruption to domestic industry, then, it may, by notification in the Official Gazette, impose a safeguard duty on that article:

Provided that the Central Government may, by notification in the Official Gazette, exempt such quantity of any article as it may specify in the notification, when imported from People's Republic of China into India, from payment of the whole or part of the safeguard duty leviable thereon.

(2) The Central Government may, pending the determination under sub-section (1), impose a provisional safeguard duty under this sub-section on the basis of a preliminary determination that increased imports have caused or threatened to cause market disruption to a domestic industry:

Provided that where, on final determination, the Central Government is of the opinion that increased imports have not caused or threatened to cause market disruption to a domestic industry, it shall refund the duty so collected:

Provided further that the provisional safeguard duty shall not remain in force for more than two hundred days from the date on which it was imposed.

(3) Notwithstanding anything contained in subsections (1) and (2), a notification issued under sub-section (1) or any safeguard duty imposed under sub-section (2), unless specifically made applicable in such notification or such imposition, as the case may be, shall not apply to articles imported by a hundred percent, export-oriented

3) Inserted by Sec.123 of the Finance Bill, 2002

undertaking or a unit in a free trade zone or in a special economic zone.

Explanation. – For the purposes of this section, the expressions “hundred percent, export-oriented undertaking”, “Free trade zone” and “special economic zone” shall have the meanings respectively assigned to them in Explanation 2 to sub-section (1) of section 3 of the Central Excise Act, 1944.

- (4) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.
- (5) The duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of four years from the date of such impositions:

Provided that if the Central Government is of the opinion that such article continues to be imported into India, from People’s Republic of China, in such increased quantities so as to cause or threatening to cause market disruption to domestic industry and the safeguard duty should continue to be imposed, it may extend the period of such imposition for a period not beyond the period of ten years from the date on which the safeguard duty was first impose.

- (5A) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty, assessment, non-levy, short levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.
- (6) The Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for safeguard duty may be identified and for the manner in which the causes of market disruption or causes of threat of market disruption in relation to such articles may be determined and for the assessment and collection of such safeguard duty.
- (7) For the purposes of this section, –
 - (a) “domestic industry” means the producers –
 - (i) as a whole of a like article or a directly competitive article in India; or

- (ii) whose collective output of a like article or a directly competitive article in India constitutes a major share of the total produced of the total production of the said article in India;
 - (b) “market disruption” shall be caused whenever imports of a like article or a directly competitive article produced by the domestic industry, increase rapidly, either absolutely or relatively, so as to be a significant cause of material injury, or threat of material injury, to the domestic industry;
 - (c) “threat of market disruption” means a clear and imminent danger of market disruption.
- (8) Every notification issued under this section shall, as soon as may be after it is issued, be laid before each House of Parliament.

[Validation of certain actions taken under section 8C of Act 51 of 1975]

Any action taken or anything done or omitted to be done or purported to have been taken or done or omitted to be done under any rule, regulation, notification or order made or issued under the Customs Act, or any notification or order issued under such rule or regulation at any time during the period commencing on and from the 11th day of May, 2002 and ending with the day, the Finance (No. 2) Bill, 2009 receives the assent of the President shall be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done or omitted to be done as if the amendment made in section 8C of the Customs Tariff Act by section 96 of the Finance (No. 2) Act, 2009 had been in force at all material times and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, –

- (a) any action taken or anything done or omitted to be done, during the said period in respect of any goods, under any such rule, regulation, notification or order, shall be deemed to be and shall be deemed always to have been, as validly taken or done or omitted to be done as if the amendment made by the said section had been in force at all material times;
- (b) no suit or other proceedings shall be maintained or continued in any court, tribunal or other authority for any action taken or anything done or omitted to be done, in respect of any goods, under any such rule, regulation, notification or order, and no

enforcement shall be made by any court, of any decree or order relating to such action taken or anything done or omitted to be done as if the amendment made by the said section had been in force at all material times;

- (c) recovery shall be made of all such amounts of duty or interest or penalty or fine or other charges which have not been collected or, as the case may be, which have been refunded, as if the amendment made by the said section had been in force at all material times.

Explanation. – For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

9. Countervailing duty on subsidized articles⁴⁾

- (1) Where any country or territory pays, or bestows, directly or indirectly, any subsidy upon the manufacture or production therein or the exportation therefrom of any article including any subsidy on transportation of such article, then, upon the importation of any such article into India, whether the same is imported directly from the country of manufacture, production or otherwise, and whether it is imported in the same condition as when exported from the country of manufacture or production or has been changed in condition by manufacture, production or otherwise, the Central Government may, by notification in the Official Gazette, impose a countervailing duty not exceeding the amount of such subsidy.

Explanation. – For the purposes of this section, a “subsidy” shall be deemed to exist if –

- (a) there is financial contribution by a government, or any public body in the exporting or producing country or territory*, that is, where –
- (i) a government practice involves a direct transfer of funds (including grants, loans and equity infusion), or potential direct transfer of funds or liabilities, or both;
 - (ii) government revenue that is otherwise due is foregone or not collected (including fiscal incentives)
 - (iii) a government provides goods or services other than general infrastructure or purchases goods;

4) Amended by Sec. 61(a) of Finance Bill, 2006

- (iv) a government makes payments to a funding mechanism, or entrusts or directs a private body to carry out one or more of the type of functions specified in clauses (i) to (iii) above which would normally be vested in the government and the practice in, no real sense, differs from practices normally followed by governments; or
 - (b) a government grants or maintains any form of income or price support, which operates directly or indirectly to increase export of any article from, or to reduce import of any article into, its territory, and a benefit is thereby conferred.
- (2) The Central Government may, pending the determination in accordance with the provisions of this section and the rules made thereunder of the amount of subsidy, impose a countervailing duty under this subsection not exceeding the amount of such subsidy as provisionally estimated by it and if such countervailing duty exceeds the subsidy as so determined, –
- (a) the Central Government shall, having regard to such determination and as soon as may be after such determination, reduce such countervailing duty; and
 - (b) refund shall be made of so much of such countervailing duty which has been collected as is in excess of the countervailing duty as so reduced.
- (3) Subject to any rules made by the Central Government, by notification in the Official Gazette, the countervailing duty under sub-section (1) or sub-section (2) shall not be levied unless it is determined that –
- (a) the subsidy relates to export performance;
 - (b) the subsidy relates to the use of domestic goods over imported goods in the export article; or
 - (c) the subsidy has been conferred on a limited number of persons engaged in manufacturing, producing or exporting the article unless such a subsidy is for –
 - (i) research activities conducted by or on behalf of persons engaged in the manufacture, production or export;
 - (ii) assistance to disadvantaged regions within the territory of the exporting country;or
 - (iii) assistance to promote adaptation of existing facilities to new environmental requirements.

- (4) If the Central Government is of the opinion that the injury to the domestic industry which is difficult to repair, is caused by massive imports in a relatively short period, of the article benefiting from subsidies paid or bestowed and where in order to preclude the recurrence of such injury, it is necessary to levy countervailing duty retrospectively, the Central Government may, by notification in the Official Gazette, levy countervailing duty from a date prior to the date of imposition of countervailing duty under sub-section (2) but not beyond ninety days from the date of notification under that sub-section and notwithstanding any thing contained in any law for the time being in force, such duty shall be payable from the date as specified in the notification issued under this sub-section.
- (5) The countervailing duty chargeable under this section shall be in addition to any other duty imposed under this Act or any other law for the time being in force.
- (6) The countervailing duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition.

Provided that if the Central Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of subsidization and injury, it may, from time to time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of order of such extension:

Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the countervailing duty may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.

- (7) The amount of any such subsidy as referred to in sub-section (1) or sub-section (2) shall, from time to time, be ascertained and determined by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the identification of such articles and for the assessment and collection of any countervailing duty imposed upon the importation thereof under this section.
- (7A) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty,

assessment, non-levy, short levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.

- (8) Every notification issued under this section shall, as soon as may be after it is issued, be laid before each House of Parliament.

[Validation of certain actions taken under section 8C of Act 51 of 1975]

Any action taken or anything done or omitted to be done or purported to have been taken or done or omitted to be done under any rule, regulation, notification or order made or issued under the Customs Act, or any notification or order issued under such rule or regulation at any time during the period commencing on and from the 11th day of of January, 1995 and ending with the day, the Finance (No. 2) Bill, 2009 receives the assent of the President shall be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done or omitted to be done as if the amendment made in section 9 of the Customs Tariff Act by section 98 of the Finance (No. 2) Act, 2009 had been in force at all material times and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, –

- (a) any action taken or anything done or omitted to be done, during the said period in respect of any goods, under any such rule, regulation, notification or order, shall be deemed to be and shall be deemed always to have been, as validly taken or done or omitted to be done as if the amendment made by the said section had been in force at all material times;
- (b) no suit or other proceedings shall be maintained or continued in any court, tribunal or other authority for any action taken or anything done or omitted to be done, in respect of any goods, under any such rule, regulation, notification or order, and no enforcement shall be made by any court, of any decree or order relating to such action taken or anything done or omitted to be done as if the amendment made by the said section had been in force at all material times;
- (c) recovery shall be made of all such amounts of duty or interest or penalty or fine or other charges which have not been collected or, as the case may be, which have been refunded, as if the amendment made by the said section had been in force at

all material times.

Explanation. – For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

9A. Anti-dumping duty on dumped articles⁵⁾

(1) Where any article is exported by an exporter or producer from any country or territory (hereafter in this section referred to as the exporting country or territory) to India at less than its normal value, then, upon the importation of such article into India, the Central Government may, by notification in the Official Gazette, impose an anti-dumping duty not exceeding the margin of dumping in relation to such article.

Explanation. – For the purposes of this section, –

- (a) “margin of dumping” in relation to an article, means the difference between its export price and its normal value;
- (b) “export price”, in relation to an article, means the price of the article exported from the exporting country or territory and in cases where there is no export price or where the export price is unreliable because of association or a compensatory arrangement between the exporter and the importer or a third party, the export price may be constructed on the basis of the price at which the imported articles are first resold to an independent buyer or if the article is not resold to an independent buyer, or not resold in the condition as imported, on such reasonable basis as may be determined in accordance with the rules made under sub-section (6);
- (c) “normal value”, in relation to an article, means –
 - (i) the comparable price, in the ordinary course of trade, for the like article when destined⁶⁾ for consumption in the exporting country or territory as determined in accordance with the rules made under sub-section (6); or
 - (ii) when there are no sales of the like article in the ordinary course of trade in the

5) Amended by Sec 61(b) of Finance bill, 2006

6) Amended by Sec 61(b) of Finance bill, 2006

domestic market of the exporting country or territory, or when because of the particular market situation or low volume of the sales in the domestic market of the exporting country or territory, such sales do not permit a proper comparison, the normal value shall be either –

- (a) comparable representative price of the like article when exported from the exporting country or territory to an appropriate third country as determined in accordance with the rules made under sub-section (6); or
- (b) the cost of production of the said article in the country of origin along with reasonable addition for administrative, selling and general costs, and for profits, as determined in accordance with the rules made under subsection(6):

Provided that in the case of import of the article from a country other than the country of origin and where the article has been merely transhipped through the country of export or such article is not produced in the country of export or there is no comparable price in the country of export, the normal value shall be determined with reference to its price in the country of origin.

(2) The Central Government may, pending the determination in accordance with the provisions of this section and the rules made thereunder of the normal value and the margin of dumping in relation to any article, impose on the importation of such article into India an anti-dumping duty on the basis of a provisional estimate of such value and margin and if such anti-dumping duty exceeds the margin as so determined, –

- (a) the Central Government shall, having regard to such determination and as soon as may be after such determination, reduce such anti-dumping duty; and
- (b) refund shall be made of so much of the antidumping duty which has been collected as is in excess of the anti-dumping duty as so reduced.

(2A) Notwithstanding anything contained in subsection (1) and sub-section (2), a notification issued under sub-section (1) or any anti-dumping duty imposed under subsection (2), unless specifically made applicable in such notification or such imposition, as the case may be, shall not apply to articles imported by a hundred percent, exportoriented undertaking or a unit in a free trade zone or in a special economic zone.

Explanation. – For the purposes of this section, the expressions “hundred percent, export-oriented undertaking”, “free trade zone” and “special economic zone” shall have the meanings assigned to them in Explanations 2 to sub-section (f) of section 3 of Central Excise Act, 1944.

- (3) If the Central Government, in respect of the dumped article under inquiry, is of the opinion that –
- (i) there is a history of dumping which caused injury or that the importer was, or should have been, aware that the exporter practices dumping and that such dumping would cause injury; and
 - (ii) the injury is caused by massive dumping of an article imported in a relatively short time which in the light of the timing and the volume of imported article dumped and other circumstances is likely to seriously undermine the remedial effect of the antidumping duty liable to be levied, the Central Government may, by notification in the Official Gazette, levy anti-dumping duty retrospectively from a date prior to the date of imposition of anti-dumping duty under sub-section (2) but not beyond ninety days from the date of notification under that sub-section, and notwithstanding any thing contained in any other law for the time being in force, such duty shall be payable at such rate and from such date as may be specified in the notification.
- (4) The anti-dumping duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.
- (5) The anti-dumping duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition:

Provided that if the Central Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of dumping and injury, it may, from time to time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of order of such extension.

Provided further that where a review initiated before the expiry of the aforesaid period of five years has not come to a conclusion before such expiry, the anti-dumping duty

may continue to remain in force pending the outcome of such a review for a further period not exceeding one year.

(6) The margin of dumping as referred to in subsection (1) or sub-section (2) shall, from time to time, be ascertained and determined by the Central Government, after such inquiry as it may consider necessary and the Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing such rules may provide for the manner in which articles liable for any anti-dumping duty under this section may be identified and for the manner in which the export price and the normal value of and the margin of dumping in relation to, such articles may be determined and for the assessment and collection of such anti-dumping duty.

(6A) The margin of dumping in relation to an article, exported by an exporter or producer, under inquiry under subsection (6) shall be determined on the basis of records concerning normal value and export price maintained, and information provided, by such exporter or producer:

Provided that where an exporter or producer fails to provide such records or information, the margin of dumping for such exporter or producer shall be determined on the basis of facts available.;

(7) Every notification issued under this section shall, as soon as may be after it is issued, be laid before each House of Parliament.

(8) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty, assessment, non-levy, short levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.⁷⁾

[Validation of certain actions taken under section 9A of Act 51 of 1975]

Any action taken or anything done or omitted to be done or purported to have been

7) Substituted on and from the 1st day of January, 1995

taken or done or omitted to be done under any rule, regulation, notification or order made or issued under the Customs Act, or any notification or order issued under such rule or regulation at any time during the period commencing on and from the 1st day of January, 1995 and ending with the day, the Finance (No. 2) Bill, 2009 receives the assent of the President shall be deemed to be, and to have always been, for all purposes, as validly and effectively taken or done or omitted to be done as if the amendment made in section 9A of the Customs Tariff Act by clause (iii) of section 100 of the Finance (No. 2) Act, 2009 had been in force at all material times and accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, –

- (a) any action taken or anything done or omitted to be done, during the said period in respect of any goods, under any such rule, regulation, notification or order, shall be deemed to be and shall be deemed always to have been, as validly taken or done or omitted to be done as if the amendment made by the said section had been in force at all material times;
- (b) no suit or other proceedings shall be maintained or continued in any court, tribunal or other authority for any action taken or anything done or omitted to be done, in respect of any goods, under any such rule, regulation, notification or order, and no enforcement shall be made by any court, of any decree or order relating to such action taken or anything done or omitted to be done as if the amendment made by the said section had been in force at all material times;
- (c) recovery shall be made of all such amounts of duty or interest or penalty or fine or other charges which have not been collected or, as the case may be, which have been refunded, as if the amendment made by the said section had been in force at all material times.

Explanation. – For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

9AA. (1) Where an importer proves to the satisfaction of the Central Government that he has paid any anti-dumping duty imposed under sub-section (1) of section 9A on

any article, in excess of the actual margin of dumping in relation to such article, he shall be entitled to refund of such excise duty;

Provided that such importer shall not be entitled to refund of so much of such excess duty under this sub-section which is refundable under sub-section (2) of section 9A.

Explanation. – For the purposes of this sub-section, the expressions, “margin of dumping”, “export price” and “normal value” shall have the same meaning respectively assigned to them in the Explanation to sub-section (1) of section 9A.

- (2) the Central Government may, by notification in the Official Gazette, make rules to –
- (i) provide for the manner in which and the time within which the importer may make application for the purposes of sub-section (1);
 - (ii) authorise the officer of the Central Government who shall dispose of such application on behalf of the Central Government within the time specified in such rules; and
 - (iii) provide the manner in which the excess duty referred to in sub-section (1) shall be –
 - (A) determined by the officer referred to in clause (ii); and
 - (B) refunded by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, after such determination;

9B. No levy under section 9 or section 9A in certain cases

- (1) Notwithstanding anything contained in section 9 or section 9A, –
- (a) no article shall be subjected to both countervailing duty and anti-dumping duty to compensate for the same situation of dumping or export subsidization;
 - (b) the Central Government shall not levy any countervailing duty or anti - dumping duty –
 - (i) under section 9 or section 9A by reasons of exemption of such articles from duties or taxes borne by the like article when meant for consumption in the country of origin or exportation or by reasons of refund of such duties or taxes;
 - (ii) under sub-section (1) of either of section 9 and section 9A, on the import into India of any article from a member country of the World Trade Organisation or from a country with whom Government of India has a most favoured nation

agreement (hereafter referred to as a specified country), unless in accordance with the rules made under sub-section (2) of this section, a determination has been made that import of such article into India causes or threatens material injury to any established industry in India or materially retards the establishment of any industry in India; and

- (iii) under sub-section (2) of either of section 9 and section 9A, on import into India of any article from the specified countries unless in accordance with the rules made under sub-section (2) of this section, a preliminary findings has been made of subsidy or dumping and consequent injury to domestic industry; and a further determination has also been made that a duty is necessary to prevent injury being caused during the investigation:

Provided that nothing contained in sub-clauses (ii) and (iii) of this clause shall apply if a countervailing duty or an anti-dumping duty has been imposed on any article to prevent injury or threat of an injury to the domestic industry of a third country exporting the like articles to India;

(c) the Central Government may not levy –

- (i) any countervailing duty under section 9, at any time, upon receipt of satisfactory voluntary undertakings from the Government of the exporting country or territory agreeing to eliminate or limit the subsidy or take other measures concerning its effect, or the exporter agreeing to revise the price of the article and if the Central Government is satisfied that the injurious effect of the subsidy is eliminated thereby;
- (ii) any anti-dumping duty under section 9A, at any time, upon receipt of satisfactory voluntary under taking from any exporter to revise its prices or to cease exports to the area in question at dumped price and if the Central Government is satisfied that the injurious effect of dumping is eliminated by such action.

(2) The Central Government may, by notification in the Official Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which any investigation may be made for the purposes of this section, the factors to which regard shall be had in any such

investigation and for all matters connected with such investigation,

9C. Appeal

(1) An appeal against the order of determination or review thereof regarding the existence, degree and effect of any subsidy or dumping in relation to import of any article shall lie to the Customs, Excise and Gold (Control) Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Appellate Tribunal).

(1A) An appeal under sub-section (1) shall be accompanied by a fee of fifteen thousand rupees.

(1B) Every application made before the Appellate Tribunal, –

(a) in an appeal under sub-section (1), for grant of stay or for rectification of mistake or for any other purpose; or

(b) for restoration of an appeal or an application, shall be accompanied by a fee of five hundred rupees.⁸⁾

(2) Every appeal under this section shall be filed within ninety days of the date of order under appeal:

Provided that the Appellate Tribunal may entertain any appeal after the expiry of the said period of ninety days, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(3) The Appellate Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the order appealed against.

(4) The provisions of sub-sections (1), (2), (5) and (6) of section 129C of the Customs Act, 1962 (52 of 1962) shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Customs Act, 1962 (52 of 1962).

8) Inserted by Section 2 of the Customs Tariff (Amendment) ordinance, 2003 (1 of 2003) w.e.f. 1.2.2003

- (5) Every appeal under sub-section (1) shall be heard by a Special Bench constituted by the President of the Appellate Tribunal for hearing such appeals and such Bench shall consist of the President and not less than two members and shall include one judicial member and one technical member.

10. Rules to be laid before Parliament

Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule, or both Houses agree that the rule should not be made, the rule shall, thereafter, have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

11. Power of Central Government to alter duties under certain circumstances

- (1) Where the Central Government is satisfied that it is necessary so to do for the purpose of giving effect to any agreement entered into before the commencement of this Act with a foreign Government, it may, by notification in the Official Gazette, increase or reduce the duties referred to in section 2 to such extent as each case may require:

Provided that no notification under this sub-section increasing or reducing the duties as aforesaid shall be issued by the Central Government after the expiration of a period of one year from the commencement of this Act.

- (2) Every notification issued under sub-section (1) shall, as soon as may be after it is issued, be laid before each House of Parliament.

11A. Power of Central Government to amend First Schedule⁹⁾

(1) Where the Central Government is satisfied that it is necessary so to do in the public interest, it may, by notification in the Official Gazette, amend the First Schedule:

Provided that such amendment shall not alter or affect in any manner the rates specified in that Schedule in respect of goods at which duties of customs shall be leviable on the goods under the Customs Act, 1962. (52 of 1962)

(2) Every Notification issued under sub-section (1) shall be laid, as soon as may be after it is issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or both Houses agree that the notification should not be issued, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification.

12. Repeal and saving

(1) The Indian Tariff Act, 1934 (32 of 1934), and the Indian Tariff (Amendment) Act, 1949 (1 of 1949), are hereby repealed.

(2) Notwithstanding the repeal of any of the Acts mentioned in sub-section (1), anything done or any action taken (including any notification published and any rules and orders made or deemed to have been made under the provisions of those Acts and in force immediately before the commencement of this Act) shall, in so far as such thing or action is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the provisions of this Act and shall continue in force accordingly until superseded by anything done or any action taken under this Act.

9) Substituted by S.3 of the Customs Tariff (Amendment) Ordinance, 2003 (No.1 of 2003) w.e.f. 1.2.2003

13. Consequential amendment of Act 52 of 1962

In the Customs Act, 1962 (52 of 1962), in sub-section (1) of Section 12 and in sub-section (1) of Section 14, for the words and figures “Indian Tariff Act, 1934”, the words and figures “Customs Tariff Act, 1975” shall be substituted.

Surcharge of Customs under the First Schedule to the Customs Tariff Act or in that Schedule vide Finance Bill No.22 of 1999 dated 27.2.99

- (1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, or in that Schedule, as amended from time to time, there shall be levied and collected as surcharge of customs, an amount, equal to ten percent. Of the duty chargeable on such goods calculated at the rate specified in the said First Schedule, read with any notification for the time being in force, issued by the Central Government in relation to the duty so chargeable.
- (2) Sub-section (1) shall cease to have effect after the 31st day of March, 2001, and upon such cesser, section 6 of the General Clauses Act, 1897 shall apply as if the said subsection had been repealed by a Central Act.
- (3) The surcharge of customs referred to in subsection (1) shall be in addition to any duties of customs chargeable on such goods under the Customs Act or any other law for the time being in force.
- (4) The provisions of the Customs Act and the rules and regulations made thereunder including those relating to refunds, drawbacks and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of surcharge of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations, as the case may be.

II. THE GENERAL RULES FOR THE INTERPRETATION OF IMPORT TARIFF

Classification of goods in this Schedule shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and provided such headings or Notes do not otherwise require, according to the following provisions:
 2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.
3. When by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

- (c) When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
 5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.
 6. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related sub-heading Notes and, mutatis mutandis, to the above rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

THE GENERAL EXPLANATORY NOTES TO IMPORT TARIFF

1. Where in column (3) of this Schedule, the description of an article or group of articles under a heading is preceded by “–”, the said article or group of articles shall be taken to be a sub-classification of the article or group of articles covered by the said heading. Where, however, the description of an article or group of articles is

preceded by “-”, the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has “-”.

2. The abbreviation “%” in any column of this Schedule in relation to the rate of duty indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 14 of the Customs Act, 1962 (52 of 1962), the duty being equal to such percentage of the value as is indicated in that column. In any entry, if no rate of duty is shown in column (5), the rate shown under column (4) shall be applicable.

ADDITIONAL NOTES

In this Schedule,—

- (1) (a) “heading”, in respect of goods, means a description in list of tariff provisions accompanied by a four-digit number and includes all sub-headings of tariff items the first four-digits of which correspond to that number;
 - (b) “sub-heading”, in respect of goods, means a description in the list of tariff provisions accompanied by a six-digit number and includes all tariff items the first six-digits of which correspond to that number;
 - (c) “tariff item” means a description of goods in the list of tariff provisions accompanying eight-digit number and the rate of customs duty;
- (2) the list of tariff provisions is divided into Sections, Chapters and Sub-Chapters;
 - (3) in column (3), the standard unit of quantity is specified for each tariff item to facilitate the collection, comparison and analysis of trade statistics.

COMMENCEMENT OF CUSTOMS TARIFF (AMENDMENT) ORDINANCE, 2003 (1 OF 2003) [Notfn. No. 16/03-Cus. dt. 24.1.2003]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in all the notifications issued under the said sub-section and for the time being in force on the date of the

commencement of the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003), namely:—

In each of the said notifications, for any reference to the Chapter, heading or subheading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, relating to any goods or class of goods, wherever occurring in the said notification, the corresponding reference to the Chapter, heading or sub-heading, of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as amended by the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003) shall be deemed to have been substituted.

(2) This notification shall come into force on the date of the commencement of the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003).

Exemption from Additional Duty in excess of excise duty leviable on like goods [Notfn. No. 89/82-Cus. dt. 25.3.1982 as amended by Notfn. No. 130/90]

The Central Government exempts all the goods covered by the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India from so much of the additional duty leviable thereon under section 3 of the said Act, as is in excess of the duty of excise for the time being leviable on like goods produced or manufactured in any place outside a free trade zone in India or hundred percent export-oriented undertaking.

Explanation. — For the purpose of this notification, “free trade zone” and “hundred percent exportoriented undertaking” have the same meaning as in Explanation 2 to sub-section (1) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944).

COMMENCEMENT OF CUSTOMS TARIFF (AMENDMENT) ORDINANCE, 2003 (1 OF 2003) [Notfn. No. 17/03-Cus. dt. 24.1.2003]

In exercise of the powers conferred by section 3A of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, hereby makes the following amendments in all the notifications issued under the said section and for the time being in force on the date of commencement of the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003), except as respects things done or omitted to be done before such amendments, namely:—

In each of the said notifications, for any reference to the Chapter, heading or subheading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, relating to any goods or class of goods, wherever occurring in the said notification, the corresponding reference to the Chapter, heading and sub-heading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as amended by the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003) shall be deemed to have been substituted.

(2) This notification shall come into force on the date of the commencement of the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003).

COMMENCEMENT OF CUSTOMS TARIFF (AMENDMENT) ORDINANCE, 2003 (1 OF 2003) [Notfn. No. 18/03-Cus., dt. 24.1.2003]

In exercise of the powers conferred by section 8B of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, hereby makes the following amendments in all the notifications issued under the said section and for the time being in force on the date of commencement of the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003), except as respects things done or omitted to be done before such amendments, namely:

In each of the said notifications, for any reference to the Chapter, heading or subheading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, relating to any goods or class of goods, wherever occurring in the said notification, the corresponding reference to the Chapter, heading and sub-heading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as amended by the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003) shall be deemed to have been substituted.

(2) This notification shall come into force on the date of the commencement of the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003).

COMMENCEMENT OF CUSTOMS TARIFF (AMENDMENT) ORDINANCE, 2003 (1 OF 2003) [Notfn. No. 19/03-Cus. dt. 24.1.2003]

In exercise of the powers conferred by section 9A of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, hereby makes the following amendments in all the

notifications issued under the said section and for the time being in force on the date of the commencement of the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003), except as respects things done or omitted to be done before such amendments, namely:

—

In each of the said notifications, for any reference to the Chapter, heading or subheading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, relating to any goods or class of goods, wherever occurring in the said notification, the corresponding reference to the Chapter, heading and sub-heading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as amended by the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003) shall be deemed to have been substituted.

(2) This notification shall come into force on the date of the commencement of the Customs Tariff (Amendment) Ordinance, 2003 (1 of 2003).

THE ACCESSORIES (CONDITION) RULES, 1963. [M.F. (D.R.) Notification No. 18-Cus., dated 23rd January, 1963]

In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules, namely:—

1. These rules may be called the Accessories (Condition) Rules, 1963.
2. Accessories of and spare parts and maintenance or repairing implements for, any article, when imported along with that article shall be chargeable at the same rate of duty as that article, if the proper officer is satisfied that in the ordinary course of trade:—
 - (i) such accessories parts and implements are compulsorily supplied along with that article; and
 - (ii) no separate charge is made for such supply, their price being included in the price of the article.

III. NATIONAL CALAMITY CONTINGENT DUTY (NCCD)

- (1) In case of goods specified in the Seventh Schedule to the Finance Act, 2001 (14 of 2001) as amended by the Thirteenth Schedule, being goods imported into India, there shall be levied and collected for the purposes of the Union, by surcharge, a duty of customs, to be called the National calamity Contingent Duty of Customs (hereinafter referred to as the National Calamity Duty of Customs), at the rate specified in the said Seventh Schedule, as amended by the Thirteenth Schedule.
- (2) The National Calamity Duty of Customs chargeable on the goods specified in the Seventh Schedule to the Finance Act, 2001 (14 of 2001) as amended by the Thirteenth Schedule shall be in addition to any other duties of customs chargeable on such goods under the Customs Act or any other law for the time being in force.
- (3) For the purposes of calculating the National Calamity Duty of Customs under this section on any goods specified in the Seventh Schedule to the Finance Act, 2001 (14 of 2001) as amended by the Thirteenth Schedule, where such duty is leviable at any percentage of its value, the value of such goods shall be calculated in the same manner as the value of article for the purposes of additional duty is calculated under the provisions of sub-section (2) of section 3 of the Customs Tariff Act.
- (4) The provisions of the Customs Act and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall, as far as may be, apply in relation to the levy and collection of the National Calamity Duty of Customs leviable under this section in respect of the goods specified in the Seventh Schedule to the Finance Act, 2001 (14 of 2001) as amended by the Thirteenth Schedule, as they apply in relation to the levy and collection of the duties of customs on such goods under that Act, or those rules and regulations, as the case may be.

Explanation. – For the removal of doubts, it is hereby declared that for the purposes of this section, on the expiry of the period of operation of the amendments made in the Seventh Schedule to the Finance Act, 2001 (14 of 2001) in terms of section 169, the said Seventh Schedule but for such amendment shall continue to operate as if the said amendment had not taken place.

THE SEVENTH SCHEDULE NOTES

1. In this Schedule, “heading”, “sub-heading” and “Chapter” means respectively a heading, sub-heading and Chapter in the First Schedule to the Central Excise Tariff Act.
2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule.

Exemption to all goods falling under sub-heading 8517 12 of the Customs Tariff Act [Notifn. No. 26/08-Cus., dt.1.3.2008]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under sub-heading 8517 12 of the Customs Tariff Act, 1975 (51 of 1975), as specified in column (2) of the Table in the Seventh Schedule to the Finance Act, 2001 (14 of 2001), as amended from time to time, when imported into India, from the whole of the National Calamity Contingent duty of Customs leviable thereon under section 134 of the Finance Act, 2003 (32 of 2003).

Exemption to goods from National Calamity Contingent Duty [Notifn. No. 29/08-Cus., dt.1.3.2008]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.77/2003-Customs, dated the 14 th May, 2003 published in the Gazette of India, Extraordinary vide number G.S.R. 414(E) of the same date, except as respects things done or omitted to be done before such supersession, hereby exempts all goods (except goods falling under sub-heading 8517 12), as specified in column (2) of the Table in the Seventh Schedule to the Finance Act, 2001 (14 of 2001), as amended from time to time, when imported into India, from

so much of the additional duty leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) as is equivalent to the National Calamity Contingent duty leviable thereon under section 136 of the said Finance Act, 2001.

IV. EDUCATION CESS

Section 91:

- (1) Without prejudice to the provisions of sub-section (11) of section 2, there shall be levied and collected, in accordance with the provisions of this Chapter as surcharge for purposes of the Union, a cess to be called the Education Cess, to fulfil the commitment of the Government to provide and finance universalised quality basic education.
- (2) The Central Government may, after due appropriation made by Parliament by law in this behalf, utilise, such sums of the money of the Education Cess levied under subsection (11) of section 2 and this Chapter for the purposes specified in sub-section (1), as it may consider necessary.

Section 92:

The words and expressions used in this Chapter and defined in the Central Excise Act, 1944, the Customs Act, 1962 or Chapter V of the Finance Act, 1994, shall have the meanings respectively assigned to them in those Acts or Chapter, as the case may be.

Section 94:

- (1) The Education Cess levied under section 91, in the case of goods specified in the First Schedule to the Customs Tariff Act, 1975, being goods imported into India, shall be a duty of customs (in this section referred to as the Education Cess on imported goods), at the rate of two percent, calculated on the aggregate of duties of customs which are levied and collected by the Central Government in the Ministry of Finance (Department of Revenue), under section 12 of the Customs Act, 1962 and any sum chargeable on such goods under any other law for the time being in force, as an

addition to, and in the same manner as, a duty of customs, but not including –

- (a) the safeguard duty referred to in sections 8B and 8C of the Customs Tariff Act, 1975;
 - (b) the countervailing duty referred to in section 9 of the Customs Tariff Act, 1975;
 - (c) the anti-dumping duty referred to in section 9A of the Customs Tariff Act, 1975;
 - and
 - (d) the Education Cess on imported goods
- (2) The Education Cess on imported goods shall be in addition to any other duties of customs chargeable on such goods, under the Customs Act, 1962 or any other law for the time being in force.
- (3) The provisions of the Customs Act, 1962 and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty shall, as far as may be, apply in relation to the levy and collection of the Education Cess on imported goods as they apply in relation to the levy and collection of the duties of customs on such goods under the Customs Act, 1962 or the rules or the regulations, as the case may be.

[Note:– For exemption from Education Cess on specified goods, please see– General Exemption No. 128]

Exemption to specified goods from Secondary and Higher Education Cess [Notifn. No. 28/07-Cus., dt.1.3.2007 as amended by 69/07]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with section 136 read with section 139 of the Finance Act, 2007 (22 of 2007), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods covered under notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 69/2004-Customs, dated 9th July 2004 which was published in the Gazette of India, Extraordinary vide number G.S.R. 411(E), of the same date, from the whole of the Secondary and Higher Education Cess leviable thereon under the said section 136 read with section 139 of the said Finance Act.

V. ADDITIONAL DUTY OF CUSTOMS TO COUNTERVAIL LOCAL TAXES [Notfn. No. 19/06-Cus., dt. 1.3.2006]

In exercise of the powers conferred by sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 19/2005-Customs, dated the 1st March, 2005 [number G.S.R. 117(E), dated the 1st March, 2005], hereby directs that all goods specified under the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Act, having regard to the sales tax, value added tax, local tax and other taxes or charges leviable on sale or purchase or transportation of like goods in India, when imported into India, shall be liable to an additional duty or customs at the rate of four percent ad valorem.

VI. Notification related to Finance Act, 2003: [Notfn. No. 10/06-Cus., dt. 1.3.2006]

In exercise of the powers conferred by section 133 of the Finance Act, 2003 (32 of 2003), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby appoints the 1st day of March, 2006, as the date on which the provisions contained in the said section of the aforesaid Act shall come into force.

〈부록 VI〉 인도 세관법(통관 관련 부분)

(THE CUSTOMS ACT, 1962)

CHAPTER V LEVY OF, AND EXEMPTION FROM, CUSTOMS DUTIES

SECTION 12. Dutiable goods

- (1) Except as otherwise provided in this Act, or any other law for the time being in force, duties of customs shall be levied at such rates as may be specified under the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, on goods imported into, or exported from, India.
- (2) The provisions of sub-section (1) shall apply in respect of all goods belonging to Government as they apply in respect of goods not belonging to Government.

SECTION 13. Duty on pilfered goods

If any imported goods are pilfered after the unloading thereof and before the proper officer has made an order for clearance for home consumption or deposit in a warehouse, the importer shall not be liable to pay the duty leviable on such goods except where such goods are restored to the importer after pilferage.

SECTION 14. Valuation of goods

- (1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and

price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf:

Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules Made in this behalf:

Provided further that the rules made in this behalf may provide for, –

- (i) the circumstances in which the buyer and the seller shall be deemed to be related;
- (ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;
- (iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section:

Provided also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.

- (2) Notwithstanding anything contained in sub-section (1), if the Board is satisfied that it is necessary or expedient so to do, it may, by notification in the Official Gazette, fix tariff values for any class of imported goods or export goods, having regard to the trend of value of such or like goods, and where any such tariff values are fixed, the duty shall be chargeable with reference to such tariff value.

Explanation. – For the purposes of this section –

- (a) “rate of exchange” means the rate of exchange –

- (i) determined by the Board, or
- (ii) ascertained in such manner as the Board may direct, for the conversion of Indian currency into foreign currency or foreign currency into Indian currency;

- (b) “foreign currency” and “Indian currency” have the meanings respectively assigned to

them in clause (m) and clause (q) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999).

SECTION 15. Date for determination of rate of duty and tariff valuation of imported goods

- (1) The rate of duty and tariff valuation, if any, applicable to any imported goods, shall be the rate and valuation in force, –
- (a) in the case of goods entered for home consumption under section 46, on the date on which a bill of entry in respect of such goods is presented under that section;
 - (b) in the case of goods cleared from a warehouse under section 68, on the date on which a bill of entry for home consumption in respect of such goods is presented under that section;
 - (c) in the case of any other goods, on the date of payment of duty : Provided that if a bill of entry has been presented before the date of entry inwards of the vessel or the arrival of the aircraft by which the goods are imported, the bill of entry shall be deemed to have been presented on the date of such entry inwards or the arrival, as the case may be.
- (2) The provisions of this section shall not apply to baggage and goods imported by post.

SECTION 16. Date for determination of rate of duty and tariff valuation of export goods

- (1) The rate of duty and tariff valuation, if any, applicable to any export goods, shall be the rate and valuation in force, –
- (a) in the case of goods entered for export under section 50, on the date on which the proper officer makes an order permitting clearance and loading of the goods for exportation under section 51;
 - (b) in the case of any other goods, on the date of payment of duty.
- (2) The provisions of this section shall not apply to baggage and goods exported by post.

SECTION 17. Assessment of duty

- (1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.
- (2) The proper officer may verify the self-assessment of such goods and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.
- (3) For verification of self-assessment under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any contract, broker's note, insurance policy, catalogue or other document, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained, and to furnish any information required for such ascertainment which is in his power to produce or furnish, and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.
- (4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.
- (5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter regarding valuation of goods, classification, exemption or concessions of duty availed consequent to any notification issued therefor under this Act and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.
- (6) Where re-assessment has not been done or a speaking order has not been passed on re-assessment, the proper officer may audit the assessment of duty of the imported goods or export goods at his office or at the premises of the importer or exporter, as may be expedient, in such manner as may be prescribed.

Explanation. – For the removal of doubts, it is hereby declared that in cases where an importer has entered any imported goods under section 46 or an exporter has entered any export goods under section 50 before the date on which the Finance Bill, 2011 receives the assent of the President, such imported goods or export goods shall continue to be governed by the provisions of section 17 as it stood immediately before the date on which such assent is received.”

SECTION 18. Provisional assessment of duty

- (1) Notwithstanding anything contained in this Act but without prejudice to the provisions of section 46, –
 - (a) where the importer or exporter is unable to make self-assessment under sub-section (1) of section 17 and makes a request in writing to the proper officer for assessment; or
 - (b) where the proper officer deems it necessary to subject any imported goods or export goods to any chemical or other test; or
 - (c) where the importer or exporter has produced all the necessary documents and furnished full information but the proper officer deems it necessary to make further enquiry; or
 - (d) where necessary documents have not been produced or information has not been furnished and the proper officer deems it necessary to make further enquiry, the proper officer may direct that the duty leviable on such goods be assessed provisionally if the importer or the exporter, as the case may be, furnishes such security as the proper officer deems fit for the payment of the deficiency, if any, between the duty as may be finally assessed and the duty provisionally assessed.
- (2) When the duty leviable on such goods is assessed finally or reassessed by the proper officer in accordance with the provisions of this Act, then –
 - (a) in the case of goods cleared for home consumption or exportation, the amount paid shall be adjusted against the duty finally assessed and if the amount so paid falls short of, or is in excess of the duty finally assessed, the importer or the exporter of the goods shall pay the deficiency or be entitled to a refund, as the case may be;
 - (b) in the case of warehoused goods, the proper officer may, where the duty finally

assessed or re-assessed, as the case may be, is in excess of the duty provisionally assessed, require the importer to execute a bond, binding himself in a sum equal to twice the amount of the excess duty.

- (3) The importer or exporter shall be liable to pay interest, on any amount payable to the Central Government, consequent to the final assessment order or re-assessment order under sub-section (2), at the rate fixed by the Central Government under section 28AB from the first day of the month in which the duty is provisionally assessed till the date of payment thereof.
- (4) Subject the sub-section (5), if any refundable amount referred to in clause (a) of sub-section (2) is not refunded under that sub-section within three months from the date of assessment of duty finally or reassessment of duty, as the case may be, there shall be paid an interest on such un-refunded amount at such rate fixed by the Central Government under section 27A till the date of refund of such amount.
- (5) The amount of duty refundable under sub-section (2) and the interest under sub-section (4), if any, shall, instead of being credited to the Fund, be paid to the importer or the exporter, as the case may be, if such amount is relatable to.
 - (a) the duty and interest, if any, paid on such duty paid by the importer, or the exporter, as the case may be, if he had not passed on the incidence of such duty and interest, if any, paid on such duty to any other person;
 - (b) the duty and interest, if any, paid on such duty on imports made by an individual for his personal use;
 - (c) the duty and interest, if any, paid on such duty borne by the buyer, if he had not passed on the incidence of such duty and interest, if any, paid on such duty to any other person;
 - (d) the export duty as specified in section 26;
 - (e) drawback of duty payable under sections 74 and 75.

SECTION 19. Determination of duty where goods consist of articles liable to different rates of duty

Except as otherwise provided in any law for the time being in force, where goods consist of a set of articles, duty shall be calculated as follows:—

- (a) articles liable to duty with reference to quantity shall be chargeable to that duty;
- (b) articles liable to duty with reference to value shall, if they are liable to duty at the same rate, be chargeable to duty at that rate, and if they are liable to duty at different rates, be chargeable to duty at the highest of such rates;
- (c) articles not liable to duty shall be chargeable to duty at the rate at which articles liable to duty with reference to value are liable under clause (b) :

Provided that, –

- (a) accessories of, and spare parts or maintenance and repairing implements for, any article which satisfy the conditions specified in the rules made in this behalf shall be chargeable at the same rate of duty as that article;
- (b) if the importer produces evidence to the satisfaction of the proper officer or the evidence is available regarding the value of any of the articles liable to different rates of duty, such article shall be chargeable to duty separately at the rate applicable to it.

SECTION 20. Re-importation of goods

If goods are imported into India after exportation therefrom, such goods shall be liable to duty and be subject to all the conditions and restrictions, if any, to which goods of the like kind and value are liable or subject, on the importation thereof.

SECTION 21. Goods derelict, wreck, etc.

All goods, derelict, jetsam, flotsam and wreck brought or coming into India, shall be dealt with as if they were imported into India, unless it be shown to the satisfaction of the proper officer that they are entitled to be admitted duty-free under this Act.

SECTION 22. Abatement of duty on damaged or deteriorated goods

- (1) Where it is shown to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs –
 - (a) that any imported goods had been damaged or had deteriorated at any time before or during the unloading of the goods in India; or
 - (b) that any imported goods, other than warehoused goods, had been damaged at any

time after the unloading thereof in India but before their examination under section 17, on account of any accident not due to any wilful act, negligence or default of the importer, his employee or agent; or

(c) that any warehoused goods had been damaged at any time before clearance for home consumption on account of any accident not due to any wilful act, negligence or default of the owner, his employee or agent, such goods shall be chargeable to duty in accordance with the provisions of sub-section (2).

(2) The duty to be charged on the goods referred to in sub-section (1) shall bear the same proportion to the duty chargeable on the goods before the damage or deterioration which the value of the damaged or deteriorated goods bears to the value of the goods before the damage or deterioration.

(3) For the purposes of this section, the value of damaged or deteriorated goods may be ascertained by either of the following methods at the option of the owner:—

(a) the value of such goods may be ascertained by the proper officer, or

(b) such goods may be sold by the proper officer by public auction or by tender, or with the consent of the owner in any other manner, and the gross sale proceeds shall be deemed to be the value of such goods.

SECTION 23. Remission of duty on lost, destroyed or abandoned goods

(1) Without prejudice to the provisions of section 13, where it is shown to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs that any imported goods have been lost (otherwise than as a result of pilferage) or destroyed, at any time before clearance for home consumption, the Assistant Commissioner of Customs or Deputy Commissioner of Customs shall remit the duty on such goods.

(2) The owner of any imported goods may, at any time before an order for clearance of goods for home consumption under section 47 or an order for permitting the deposit of goods in a warehouse under section 60 has been made, relinquish his title to the goods and thereupon he shall not be liable to pay the duty thereon.

Provided that the owner of any such imported goods shall not be allowed to relinquish

his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force.

SECTION 24. Power to make rules for denaturing or mutilation of goods

The Central Government may make rules for permitting at the request of the owner the denaturing or mutilation of imported goods which are ordinarily used for more than one purpose so as to render them unfit for one or more of such purposes; and where any goods are so denatured or mutilated they shall be chargeable to duty at such rate as would be applicable if the goods had been imported in the denatured or mutilated form.

SECTION 25. Power to grant exemption from duty

- (1) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification in the Official Gazette, exempt generally either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification goods of any specified description from the whole or any part of duty of customs leviable thereon.
- (2) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature to be stated in such order, any goods on which duty is leviable.
- (2A) The Central Government may, if it considers it necessary or expedient so to do for the purpose of clarifying the scope or applicability of any notification issued under sub-section (1) or order issued under subsection (2), insert an explanation in such notification or order, as the case may be, by notification in the Official Gazette, at any time within one year of issue of the notification under sub-section (1) or order under sub-section (2), and every such explanation shall have effect as if it had always been the part of the first such notification or order, as the case may be.
- (3) An exemption under sub-section (1) or sub-section (2) in respect of any goods from any part of the duty of customs leviable thereon (the duty of customs leviable thereon being hereinafter referred to as the statutory duty) may be granted by

providing for the levy of a duty on such goods at a rate expressed in a form or method different from the form or method in which the statutory duty is leviable and any exemption granted in relation to any goods in the manner provided in this sub-section shall have effect subject to the condition that the duty of customs chargeable on such goods shall in no case exceed the statutory duty.

Explanation. – “Form or method” in relation to a rate of duty of customs, means the basis, namely, valuation, weight, number, length, area, volume or other measure with reference to which the duty is leviable.

(4) Every notification issued under sub-section (1) or sub-section (2A) shall, –

- (a) unless otherwise provided, come into force on the date of its issue by the Central Government for publication in the Official Gazette;
- (b) also be published and offered for sale on the date of its issue by the Directorate of Publicity and Public Relations of the Board, New Delhi.

(5) Notwithstanding anything contained in sub-section (4), where a notification comes into force on a date later than the date of its issue, the same shall be published and offered for sale by the said Directorate of Publicity and Public Relations on a date on or before the date on which the said notification comes into force.

(6) Notwithstanding anything contained in this Act, no duty shall be collected if the amount of duty leviable is equal to, or less than, one hundred rupees.

SECTION 26. Refund of export duty in certain cases

Where on the exportation of any goods any duty has been paid, such duty shall be refunded to the person by whom or on whose behalf it was paid, if –

- (a) the goods are returned to such person otherwise than by way of re-sale;
- (b) the goods are re-imported within one year from the date of exportation; and
- (c) an application for refund of such duty is made before the expiry of six months from the date on which the proper officer makes an order for the clearance of the goods.

SECTION 26A. Refund of import duty in certain cases

- (1) Where on the importation of any goods capable of being easily identified as such imported goods, any duty has been paid on clearance of such goods for home consumption, such duty shall be refunded to the person by whom or on whose behalf it was paid, if—
- (a) the goods are found to be defective or otherwise not in conformity with the specifications agreed upon between the importer and the supplier of goods:
Provided that the goods have not been worked, repaired or used after importation except where such use was indispensable to discover the defects or non-conformity with the specifications;
 - (b) the goods are identified to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the goods which were imported;
 - (c) the importer does not claim drawback under any other provisions of this Act; and
 - (d) (i) the goods are exported; or
 - (ii) the importer relinquishes his title to the goods and abandons them to customs; or
 - (iii) such goods are destroyed or rendered commercially valueless in the presence of the proper officer, in such manner as may be prescribed and within a period not exceeding thirty days from the date on which the proper officer makes an order for the clearance of imported goods for home consumption under section 47:

Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner of Customs for a period not exceeding three months:

Provided further that nothing contained in this section shall apply to the goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force.

- (2) An application for refund of duty shall be made before the expiry of six months from the relevant date in such form and in such manner as may be prescribed.

Explanation. — For the purposes of this sub-section, “relevant date” means,—

- a) in cases where the goods are exported out of India, the date on which the proper

- officer makes an order permitting clearance and loading of goods for exportation under section 51;
- b) in cases where the title to the goods is relinquished, the date of such relinquishment;
 - c) in cases where the goods are destroyed or rendered commercially valueless, the date of such destruction or rendering of goods commercially valueless.
- (3) No refund under sub-section (1) shall be allowed in respect of perishable goods and goods which have exceeded their shelf life or their recommended storage-before-use period.
- (4) The Board may, by notification in the Official Gazette, specify any other condition subject to which the refund under sub-section (1) may be allowed.

SECTION 27. Claim for refund of duty

- (1) Any person claiming refund of any duty or interest, –
- (a) paid by him; or
 - (b) borne by him, may make an application in such form and manner as may be prescribed for such refund to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, before the expiry of one year, from the date of payment of such duty or interest: Provided that where an application for refund has been made before the date on which the Finance Bill, 2011 receives the assent of the President, such application shall be deemed to have been made under subsection (1), as it stood before the date on which the Finance Bill, 2011 receives the assent of the President and the same shall be dealt with in accordance with the provisions of sub-section (2):

Provided further that the limitation of one year shall not apply where any duty or interest has been paid under protest. Explanation. – For the purposes of this sub-section, “the date of payment of duty or interest” in relation to a person, other than the importer, shall be construed as “the date of purchase of goods” by such person.

- (1A) The application under sub-section (1) shall be accompanied by such documentary or other evidence (including the documents referred to in section 28C) as the

applicant may furnish to establish that the amount of duty or interest, in relation to which such refund is claimed was collected from, or paid by, him and the incidence of such duty or interest, has not been passed on by him to any other person.

(1B) Save as otherwise provided in this section, the period of limitation of one year shall be computed in the following manner, namely:—

- (a) in the case of goods which are exempt from payment of duty by a special order issued under sub-section (2) of section 25, the limitation of one year shall be computed from the date of issue of such order;
- (b) where the duty becomes refundable as a consequence of any judgment, decree, order or direction of the appellate authority, Appellate Tribunal or any court, the limitation of one year shall be computed from the date of such judgment, decree, order or direction;
- (c) where any duty is paid provisionally under section 18, the limitation of one year shall be computed from the date of adjustment of duty after the final assessment thereof or in case of re-assessment, from the date of such re-assessment.

(2) If, on receipt of any such application, the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that the whole or any part of the duty and interest, if any, paid on such duty paid by the applicant is refundable, he may make an order accordingly and the amount so determined shall be credited to the Fund: Provided that the amount of duty and interest, if any, paid on such duty as determined by the Assistant Commissioner of Customs or Deputy Commissioner of Customs under the foregoing provisions of this subsection shall, instead of being credited to the Fund, be paid to the applicant, if such amount is relatable to—

- (a) the duty and interest, if any, paid on such duty paid by the importer, or the exporter, as the case may be if he had not passed on the incidence of such duty and interest, if any, paid on such duty to any other person;
- (b) the duty and interest, if any, paid on such duty on imports made by an individual for his personal use;
- (c) the duty and interest, if any, paid on such duty borne by the buyer, if he had not passed on the incidence of such duty and interest, if any, paid on such duty to any other person;

- (d) the export duty as specified in section 26;
- (e) drawback of duty payable under sections 74 and 75;
- (f) the duty and interest, if any, paid on such duty borne by any other such class of applicants as the Central Government may, by notification in the Official Gazette, specify:

Provided further that no notification under clause (f) of the first proviso shall be issued unless in the opinion of the Central Government the incidence of duty and interest, if any, paid on such duty has not been passed on by the persons concerned to any other person.

- (3) Notwithstanding anything to the contrary contained in any judgment, decree, order or direction of the Appellate Tribunal, National Tax Tribunal or any Court or in any other provision of this Act or the regulations made thereunder or any other law for the time being in force, no refund shall be made except as provided in sub-section (2).
- (4) Every notification under clause (f) of the first proviso to sub-section (2) shall be laid before each House of Parliament, if it is sitting, as soon as may be after the issue of the notification, and, if it is not sitting, within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.
- (5) For the removal of doubts, it is hereby declared that any notification issued under clause (f) of the first proviso to sub-section (2), including any such notification approved or modified under sub-section (4), may be rescinded by the Central Government at any time by notification in the Official Gazette.

SECTION 27A. Interest on delayed refunds

If any duty ordered to be refunded under sub-section (2) of section 27 to an applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that section, there shall be paid to that applicant interest at such rate, not below five percent and not exceeding thirty percent per annum as is for the time being fixed by the Central Government by Notification in the Official Gazette, on such duty from the date immediately after the expiry of three months from the date of receipt of such application till the date of refund of such duty:

Provided that where any duty, ordered to be refunded under sub-section (2) of section 27 in respect of an application under sub-section (1) of that section made before the date on which the Finance Bill, 1995 receives the assent of the President, is not refunded within three months from such date, there shall be paid to the applicant interest under this section from the date immediately after three months from such date, till the date of refund of such duty.

Explanation. – Where any order of refund is made by the Commissioner (Appeals), Appellate Tribunal, National Tax Tribunal or any court against an order of the Assistant Commissioner of Customs or Deputy Commissioner of Customs under sub-section (2) of section 27, the order passed by the Commissioner (Appeals), Appellate Tribunal, National Tax Tribunal or as the case may be, by the court shall be deemed to be an order passed under that sub-section for the purposes of this section.

SECTION 28. Recovery of duties not levied or short-levied or erroneously refunded

(1) Where any duty has not been levied or has been short-levied or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any wilful mis-statement or suppression of facts, –

- (a) the proper officer shall, within one year from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;

- (b) the person chargeable with the duty or interest, may pay before service of notice under clause (a) on the basis of, – (i) his own ascertainment of such duty; or (ii) the duty ascertained by the proper officer, the amount of duty along with the interest payable thereon under section 28AA or the amount of interest which has not been so paid or part-paid.
- (2) The person who has paid the duty along with interest or amount of interest under clause (b) of sub-section (1) shall inform the proper officer of such payment in writing, who, on receipt of such information shall not serve any notice under clause (a) of that sub-section in respect of the duty or interest so paid or any penalty leviable under the provisions of this Act or the rules made thereunder in respect of such duty or interest.
- (3) Where the proper officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (2).
- (4) Where any duty has not been levied or has been short-levied or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, – (a) collusion; or (b) any wilful mis-statement; or (c) suppression of facts, by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.
- (5) Where any duty has not been levied or has been short-levied or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub-section (4) by the proper

officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to twenty-five percent, of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

- (6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion – (i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub-section (4), shall, without prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or (ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of one year shall be computed from the date of receipt of information under sub-section (5).
- (7) In computing the period of one year referred to in clause (a) of sub-section (1) or five years referred to in sub-section (4), the period during which there was any stay by an order of a court or tribunal in respect of payment of such duty or interest shall be excluded.
- (8) The proper officer shall, after allowing the concerned person an opportunity of being heard and after considering the representation, if any, made by such person, determine the amount of duty or interest due from such person not being in excess of the amount specified in the notice.
- (9) The proper officer shall determine the amount of duty or interest under sub-section (8), – (a) within six months from the date of notice in respect of cases falling under clause (a) of subsection (1); (b) within one year from the date of notice in respect of cases falling under sub-section (4).

- (10) Where an order determining the duty is passed by the proper officer under this section, the person liable to pay the said duty shall pay the amount so determined along with the interest due on such amount whether or not the amount of interest is specified separately.

Explanation. – For the purposes of this section, “relevant date” means,— (a) in a case where duty is not levied, or interest is not charged, the date on which the proper officer makes an order for the clearance of goods; (b) in a case where duty is provisionally assessed under section 18, the date of adjustment of duty after the final assessment thereof; (c) in a case where duty or interest has been erroneously refunded, the date of refund; (d) in any other case, the date of payment of duty or interest.

SECTION 28A. Power not to recover duties not levied or short-levied as a result of general practice

- (1) Notwithstanding anything contained in this Act, if the Central Government is satisfied:
- (a) that a practice was, or is, generally prevalent regarding levy of duty (including non-levy thereof) on any goods imported into, or exported from, India; and
 - (b) that such goods were, or are, liable – (i) to duty, in cases where according to the said practice the duty was not, or is not being, levied, or (ii) to a higher amount of duty than what was, or is being, levied, according to the said practice, then, the Central Government may, by notification in the Official Gazette, direct that the whole of the duty payable on such goods, or, as the case may be, the duty in excess of that payable on such goods, but for the said practice, shall not be required to be paid in respect of the goods on which the duty was not, or is not being, levied, or was, or is being, short-levied, in accordance with the said practice.
- (2) Where any notification under sub-section (1) in respect of any goods has been issued, the whole of the duty paid on such goods, or, as the case may be, the duty paid in excess of that payable on such goods, which would not have been paid if the said notification had been in force, shall be dealt with in accordance with the provisions of sub-section (2) of section 27:

Provided that the person claiming the refund of such duty or, as the case may be, excess duty, makes an application in this behalf to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, in the form referred to in sub-section (1) of section 27, before the expiry of six months from the date of issue of the said notification.

SECTION 28AA Interest on delayed payment of duty

- (1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.
- (2) Interest at such rate not below ten percent, and not exceeding thirty-six percent, per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.
- (3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,— (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and (b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

SECTION 28B. Duties collected from the buyer to be deposited with the Central Government

- (1) Notwithstanding anything to the contrary contained in any order or direction of the Appellate Tribunal, National Tax Tribunal or any Court or in any other provision of this Act or the regulations made thereunder, every person who is liable to pay duty

under this Act and has collected any amount in excess of the duty assessed or determined or paid on any goods under this Act from the buyer of such goods in any manner as representing duty of customs, shall forthwith pay the amount so collected to the credit of the Central Government.

- (1A) Every person who has collected any amount in excess of the duty assessed or determined or paid on any goods or has collected any amount as representing duty of customs on any goods which are wholly exempt or are chargeable to nil rate of duty from any person in any manner, shall forthwith pay the amount so collected to the credit of the Central Government.
- (2) Where any amount is required to be paid to the credit of the Central Government under sub-section (1) or sub-section (1A), as the case may be, and which has not been so paid, the proper officer may serve on the person liable to pay such amount, a notice requiring him to show cause why he should not pay the amount, as specified in the notice to the credit of the Central Government.
- (3) The proper officer shall, after considering the representation, if any, made by the person on whom the notice is served under sub-section (2), determine the amount due from such person (not being in excess of the amount specified in the notice) and thereupon such person shall pay the amount so determined.
- (4) The amount paid to the credit of the Central Government under sub-section (1) or sub-section (1A) or sub-section (3) as the case may be, shall be adjusted against the duty payable by the person on finalisation of assessment or any other proceeding for determination of the duty relating to the goods referred to in subsection (1) or sub-section (1A).
- (5) Where any surplus is left after the adjustment made under sub-section (4), the amount of such surplus shall either be credited to the Fund or, as the case may be, refunded to the person who has borne the incidence of such amount, in accordance with the provisions of section 27 and such person may make an application under that section in such cases within six months from the date of the public notice to be issued by the Assistant Commissioner of Customs for the refund of such surplus amount.

SECTION 28BA. Provisional attachment to protect revenue in certain cases

- (1) Where, during the pendency of any proceeding under section 28 or section 28B, the proper officer is of the opinion that for the purpose of protecting the interests of revenue, it is necessary so to do, he may, with the previous approval of the Commissioner of Customs, by order in writing, attach provisionally any property belonging to the person on whom notice is served under sub-section (1) of section 28 or sub-section (2) of section 28B, as the case may be, in accordance with the rules made in this behalf under section 142.
- (2) Every such provisional attachment shall cease to have effect after the expiry of a period of six months from the date of the order made under sub-section (1):

Provided that the Chief Commissioner of Customs may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he thinks fit, so, however, that the total period of extension shall not in any case exceed two years:

Provided further that where an application for settlement of case under section 127B is made to the Settlement Commission, the period commencing from the date on which such application is made and ending with the date on which an order under sub-section (1) of section 127C is made shall be excluded from the period specified in the preceding proviso. THE CUSTOMS ACT, 1962 (52 of 1962)

CHAPTER VA INDICATING AMOUNT OF DUTY IN THE PRICE OF GOODS, ETC., FOR PURPOSE OF REFUND

SECTION 28C. Price of goods to indicate the amount of duty paid thereon

Notwithstanding anything contained in this Act or any other law for the time being in force, every person who is liable to pay duty on any goods shall, at the time of clearance of the goods, prominently indicate in all the documents relating to assessment, sales invoice, and other like documents, the amount of such duty which will form part of the price at which such goods are to be sold.

SECTION 28D. Presumption that incidence of duty has been passed on to the buyer

Every person who has paid the duty on any goods under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such duty to the buyer of such goods.

CHAPTER VB ADVANCE RULINGS SECTION

28E. Definitions

In this Chapter, unless the context otherwise requires, –

- (a) “activity” means import or export;
- (b) “advance ruling” means the determination, by the Authority, of a question of law or fact specified in the application regarding the liability to pay duty in relation to an activity which is proposed to be undertaken, by the applicant;
- (c) “applicant” means – (i) (a) a non-resident setting up a joint venture in India in collaboration with a non-resident or resident; or (b) a resident setting up a joint venture in India in collaboration with a non-resident; or (c) a wholly owned subsidiary Indian company, of which the holding company is a foreign company, who or which, as the case may be, proposes to undertake any business activity in India; (ii) a joint venture in India; or (iii) a resident falling within any such class or category of persons, as the Central Government may, by notification in the Official Gazette, specify in this behalf, and which or who, as the case may be, makes application for advance ruling under sub-section (1) of section 28H; Explanation. – For the purposes of this clause, “Joint venture in India” means a contractual arrangement whereby two or more persons undertake an economic activity which is subject to joint control and one or more of the participants or partners or equity holder is a non-resident having substantial interest in such arrangement.
- (d) “application” means an application made to the Authority under sub-section (1) of section 28H;
- (e) “authority” means the Authority for Advance Rulings (Central Excise, Customs & Service Tax) constituted under section 28F;
- (f) “chairperson” means the Chairperson of the Authority;

- (g) “member” means a Member of the Authority and includes the Chairperson; and
- (h) “non-resident” “Indian company” and “foreign company” have the meanings respectively assigned to them in clauses (30), (26) and (23A) of section 2 of the Income-tax Act, 1961 (43 of 1961).

SECTION 28F. Authority for advance rulings

- (1) The Central Government shall, by notification in the Official Gazette, constitute an Authority for giving advance rulings, to be called as “The Authority for Advance Rulings (Central Excise, Customs & Service Tax)”
- (2) The Authority shall consist of the following Members appointed by the Central Government, namely: – (a) a Chairperson, who is a retired Judge of the Supreme Court; (b) an officer of the Indian Customs and Central Excise Service who is qualified to be a Member of the Board; (c) an officer of the Indian Legal Service who is, or is qualified to be, an Additional Secretary to the Government of India.
- (2A) Notwithstanding anything contained in sub-sections (1) and (2), or any other law for the time being in force, the Central Government may, by notification in the Official Gazette, authorize an Authority constituted under section 245-O of the Income-tax Act, 1961 (43 of 1961), to act as an Authority under this Chapter.
- (2B) On and from the date of publication of notification under sub-section (2A), the Authority constituted under subsection (1) shall not exercise jurisdiction under this Chapter.
- (2C) For the purposes of sub-section (2A), the reference to “an officer of the Indian Revenue Service who is qualified to be a Member of Central Board of Direct Taxes” in clause (b) of sub-section (2) of section 245-O of the Income-tax Act, 1961(43 of 1961) shall be construed as reference to “an officer of the Indian Customs and Central Excise Service who is qualified to be a Member of the Board” (2D) On and from the date of the authorisation of Authority under sub-section (2A), every application and proceeding pending before the Authority constituted under sub-section (1) shall stand transferred to the Authority so authorised from the stage at which such proceedings stood before the date of such authorisation.

- (3) The salaries and allowances payable to, and the terms and conditions of service of, the Members shall be such as the Central Government may by rules determine.
- (4) The Central Government shall provide the Authority with such officers and staff as may be necessary for the efficient exercise of the powers of the Authority under this Act.
- (5) The office of the Authority shall be located in Delhi.

SECTION 28G. Vacancies, etc., not to invalidate proceedings

No proceeding before, or pronouncement of advance ruling by, the Authority under this Chapter shall be questioned or shall be invalid on the ground merely of the existence of any vacancy or defect in the constitution of the Authority.

SECTION 28H. Application for advance ruling

- (1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and in such manner as may be prescribed, stating the question on which the advance ruling is sought.
- (2) The question on which the advance ruling is sought shall be in respect of, –
 - (a) classification of goods under the Customs Tariff Act, 1975 (51 of 1975);
 - (b) applicability of a notification issued under sub-section (1) of section 25, having a bearing on the rate of duty;
 - (c) the principles to be adopted for the purposes of determination of value of the goods under the provisions of this Act.
 - (d) applicability of notifications issued in respect of duties under this Act, the Customs Tariff Act, 1975 (51 of 1975) and any duty chargeable under any other law for the time being in force in the same manner as duty of customs leviable under this Act.
 - (e) determination of origin of the goods in terms of the rules notified under the Customs Tariff Act, 1975 (51 of 1975) and matters relating thereto.
- (3) The application shall be made in quadruplicate and be accompanied by a fee of two thousand five hundred rupees.

- (4) An applicant may withdraw his application within thirty days from the date of the application.

SECTION 28I. Procedure on receipt of application.

- (1) On receipt of an application, the Authority shall cause a copy thereof to be forwarded to the Commissioner of Customs and, if necessary, call upon him to furnish the relevant records:

Provided that where any records have been called for by the Authority in any case, such records shall, as soon as possible, be returned to the Commissioner of Customs.

- (2) The Authority may, after examining the application and the records called for, by order, either allow or reject the application: Provided that the Authority shall not allow the application where the question raised in the application is

- (a) already pending in the applicant' case before any officer of customs, the Appellate Tribunal or any Court;
- (b) the same as in a matter already decided by the Appellate Tribunal or any Court :
Provided further that no application shall be rejected under this sub-section unless an opportunity has been given to the applicant of being heard: Provided also that where the application is rejected, reasons for such rejection shall be given in the order.

- (3) A copy of every order made under sub-section (2) shall be sent to the applicant and to the Commissioner of Customs.

- (4) Where an application is allowed under sub-section (2), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority, pronounce its advance ruling on the question specified in the application.

- (5) On a request received from the applicant, the Authority shall, before pronouncing its advance ruling, provide an opportunity to the applicant of being heard, either in person or through a duly authorised representative.

Explanation.— For the purposes of this sub-section, “authorised representative” shall have the meaning assigned to it in sub-section (2) of section 146A.

- (6) The Authority shall pronounce its advance ruling in writing within ninety days of the receipt of application.
- (7) A copy of the advance ruling pronounced by the Authority, duly signed by the Members and certified in the prescribed manner shall be sent to the applicant and to the Commissioner of Customs, as soon as may be, after such pronouncement.

SECTION 28J. Applicability of advance ruling

- (1) The advance ruling pronounced by the Authority under section 28-I shall be binding only—
 - (a) on the applicant who had sought it;
 - (b) in respect of any matter referred to in sub-section (2) of section 28H;
 - (c) on the Commissioner of Customs, and the customs authorities subordinate to him, in respect of the applicant.
- (2) The advance ruling referred to in sub-section (1) shall be binding as aforesaid unless there is a change in law or facts on the basis of which the advance ruling has been pronounced.

SECTION 28K. Advance ruling to be void in certain circumstances

- (1) Where the Authority finds, on a representation made to it by the Commissioner of Customs or otherwise, that an advance ruling pronounced by it under sub-section (6) of section 28-I has been obtained by the applicant by fraud or misrepresentation of facts, it may, by order, declare such ruling to be void ab initio and thereupon all the provisions of this Act shall apply (after excluding the period beginning with the date of such advance ruling and ending with the date of order under this sub-section) to the applicant as if such advance ruling had never been made.

- (2) A copy of the order made under sub-section (1) shall be sent to the applicant and the Commissioner of Customs.

SECTION 28L, Powers of Authority

- (1) The Authority shall, for the purpose of exercising its powers regarding discovery and inspection, enforcing the attendance of any person and examining him on oath, issuing commissions and compelling production of books of account and other records, have all the powers of a civil court under the Code of Civil Procedure, 1908 (5 of 1908).
- (2) The Authority shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974), and every proceeding before the Authority shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196, of the Indian Penal Code (45 of 1860).

SECTION 28M, Procedure of Authority

The Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure in all matters arising out of the exercise of its powers under this Act.

CHAPTER VI PROVISIONS RELATING TO CONVEYANCES CARRYING IMPORTED OR EXPORTED GOODS

SECTION 29, Arrival of vessels and aircrafts in India

- (1) The person-in-charge of a vessel or an aircraft entering India from any place outside India shall not cause or permit the vessel or aircraft to call or land—
- (a) for the first time after arrival in India; or
 - (b) at any time while it is carrying passengers or cargo brought in that vessel or aircraft; at any place other than a customs port or a customs airport, as the case may be.

- (2) The provisions of sub-section (1) shall not apply in relation to any vessel or aircraft which is compelled by accident, stress of weather or other unavoidable cause to call or land at a place other than a customs port or customs airport but the person-in-charge of any such vessel or aircraft –
- (a) shall immediately report the arrival of the vessel or the landing of the aircraft to the nearest customs officer or the officer-in-charge of a police station and shall on demand produce to him the log book belonging to the vessel or the aircraft;
 - (b) shall not without the consent of any such officer permit any goods carried in the vessel or the aircraft to be unloaded from, or any of the crew or passengers to depart from the vicinity of, the vessel or the aircraft; and
 - (c) shall comply with any directions given by any such officer with respect to any such goods, and no passenger or member of the crew shall, without the consent of any such officer, leave the immediate vicinity of the vessel or the aircraft:

Provided that nothing in this section shall prohibit the departure of any crew or passengers from the vicinity of, or the removal of goods from, the vessel or aircraft where the departure or removal is necessary for reasons of health, safety or the preservation of life or property.

SECTION 30. Delivery of import manifest or import report

- (1) The person-in-charge of –
- (i) a vessel; or
 - (ii) an aircraft; or
 - (iii) a vehicle, carrying imported goods or any other person as may be specified by the Central Government, by notification in the Official Gazette, in this behalf shall, in the case of a vessel or an aircraft, deliver to the proper officer an import manifest prior to the arrival of the vessel or the aircraft, as the case may be, and in the case of a vehicle, an import report within twelve hours after its arrival in the customs station, in the prescribed form and if the import manifest or the import report or any part thereof, is not delivered to the proper officer within the time specified in this sub-section and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or any other person referred to in this sub-section, who caused such delay, shall be liable to a penalty not exceeding

fifty thousand rupees.

Provided that, —

- (a) in the case of a vessel or an aircraft, any such manifest may be delivered to the proper officer before the arrival of the vessel or aircraft;
 - (b) if the proper officer is satisfied that there was sufficient cause for not delivering the import manifest or import report or any part thereof within the time specified in this sub-section, he may accept it at any time thereafter.
- (2) The person delivering the import manifest or import report shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.
- (3) If the proper officer is satisfied that the import manifest or import report is in any way incorrect or incomplete, and that there was no fraudulent intention, he may permit it to be amended or supplemented.

SECTION 31. Imported goods not to be unloaded from vessel until entry inwards granted

- (1) The master of a vessel shall not permit the unloading of any imported goods until an order has been given by the proper officer granting entry inwards to such vessel.
- (2) No order under sub-section (1) shall be given until an import manifest has been delivered or the proper officer is satisfied that there was sufficient cause for not delivering it.
- (3) Nothing in this section shall apply to the unloading of baggage accompanying a passenger or a member of the crew, mail bags, animals, perishable goods and hazardous goods.

SECTION 32. Imported goods not to be unloaded unless mentioned in import manifest or import report

No imported goods required to be mentioned under the regulations in an import manifest or import report shall, except with the permission of the proper officer, be unloaded at any customs station unless they are specified in such manifest or report for

being unloaded at that customs station.

SECTION 33. Unloading and loading of goods at approved places only

Except with the permission of the proper officer, no imported goods shall be unloaded, and no export goods shall be loaded, at any place other than a place approved under clause (a) of section 8 for the unloading or loading of such goods.

SECTION 34. Goods not to be unloaded or loaded except under supervision of customs officer

Imported goods shall not be unloaded from, and export goods shall not be loaded on, any conveyance except under the supervision of the proper officer:

Provided that the Board may, by notification in the Official Gazette, give general permission and the proper officer may in any particular case give special permission, for any goods or class of goods to be unloaded or loaded without the supervision of the proper officer.

SECTION 35. Restrictions on goods being water-borne

No imported goods shall be water-borne for being landed from any vessel, and no export goods which are not accompanied by a shipping bill, shall be water-borne for being shipped, unless the goods are accompanied by a boat-note in the prescribed form:

Provided that the Board may, by notification in the Official Gazette, give general permission, and the proper officer may in any particular case give special permission, for any goods or any class of goods to be water-borne without being accompanied by a boat-note.

SECTION 36. Restrictions on unloading and loading of goods on holidays, etc.

No imported goods shall be unloaded from, and no export goods shall be loaded on, any conveyance on any Sunday or on any holiday observed by the Customs Department or on any other day after the working hours, except after giving the prescribed notice and on payment of the prescribed fees, if any:

Provided that no fees shall be levied for the unloading and loading of baggage accompanying a passenger or a member of the crew, and mail bags.

SECTION 37. Power to board conveyances

The proper officer may, at any time, board any conveyance carrying imported goods or export goods and may remain on such conveyance for such period as he considers necessary.

SECTION 38. Power to require production of documents and ask questions

For the purposes of carrying out the provisions of this Act, the proper officer may require the person-in-charge of any conveyance or animal carrying imported goods or export goods to produce any document and to answer any questions and thereupon such person shall produce such documents and answer such questions.

SECTION 39. Export goods not to be loaded on vessel until entry-outwards granted

The master of a vessel shall not permit the loading of any export goods, other than baggage and mail bags, until an order has been given by the proper officer granting entry-outwards to such vessel.

SECTION 40. Export goods not to be loaded unless duly passed by proper officer

The person-in-charge of a conveyance shall not permit the loading at a customs station –

- (a) of export goods, other than baggage and mail bags, unless a shipping bill or bill of export or a bill of transshipment, as the case may be, duly passed by the proper officer, has been handed over to him by the exporter;
- (b) of baggage and mail bags, unless their export has been duly permitted by the proper officer.

SECTION 41. Delivery of export manifest or export report

(1) The person-in-charge of a conveyance carrying export goods shall, before departure of the conveyance from a customs station, deliver to the proper officer in the case of

a vessel or aircraft, an export manifest, and in the case of a vehicle, an export report, in the prescribed form:

- (2) The person delivering the export manifest or export report shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.
- (3) If the proper officer is satisfied that the export manifest or export report is in any way incorrect or incomplete and that there was no fraudulent intention, he may permit such manifest or report to be amended or supplemented.

SECTION 42. No conveyance to leave without written order

- (1) The person-in-charge of a conveyance which has brought any imported goods or has loaded any export goods at a customs station shall not cause or permit the conveyance to depart from that customs station until a written order to that effect has been given by the proper officer.
- (2) No such order shall be given until –
 - (a) the person-in-charge of the conveyance has answered the questions put to him under section 38;
 - (b) the provisions of section 41 have been complied with;
 - (c) the shipping bills or bills of export, the bills of transshipment, if any, and such other documents as the proper officer may require have been delivered to him;
 - (d) all duties leviable on any stores consumed in such conveyance, and all charges and penalties due in respect of such conveyance or from the person-in-charge thereof have been paid or the payment secured by such guarantee or deposit of such amount as the proper officer may direct;
 - (e) the person-in-charge of the conveyance has satisfied the proper officer that no penalty is leviable on him under section 116 or the payment of any penalty that may be levied upon him under that section has been secured by such guarantee or deposit of such amount as the proper officer may direct;
 - (f) in any case where any export goods have been loaded without payment of export duty or in contravention of any provision of this Act or any other law for the time being in force relating to export of goods, –
 - (i) such goods have been unloaded, or

- (ii) where the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that it is not practicable to unload such goods, the person-in-charge of the conveyance has given an undertaking, secured by such guarantee or deposit of such amount as the proper officer may direct, for bringing back the goods to India.

SECTION 43. Exemption of certain classes of conveyances from certain provisions of this Chapter

- (1) The provisions of sections 30, 41 and 42 shall not apply to a vehicle which carries no goods other than the luggage of its occupants.
- (2) The Central Government may, by notification in the Official Gazette, exempt the following classes of conveyances from all or any of the provisions of this Chapter
- (a) conveyances belonging to the Government or any foreign Government;
 - (b) vessels and aircraft which temporarily enter India by reason of any emergency

CHAPTER VII CLEARANCE OF IMPORTED GOODS AND EXPORT GOODS

SECTION 44. Chapter not to apply to baggage and postal articles

The provisions of this Chapter shall not apply to (a) baggage, and (b) goods imported or to be exported by post.

[Clearance of imported goods]

SECTION 45. Restrictions on custody and removal of imported goods

- (1) Save as otherwise provided in any law for the time being in force, all imported goods unloaded in a customs area shall remain in the custody of such person as may be approved by the Commissioner of Customs until they are cleared for home consumption or are warehoused or are transhipped in accordance with the provisions of Chapter VIII.

- (2) The person having custody of any imported goods in a customs area, whether under the provisions of sub-section (1) or under any law for the time being in force, –
- (a) shall keep a record of such goods and send a copy thereof to the proper officer;
 - (b) shall not permit such goods to be removed from the customs area or otherwise dealt with, except under and in accordance with the permission in writing of the proper officer.
- (3) Notwithstanding anything contained in any law for the time being in force, if any imported goods are pilfered after unloading thereof in a customs area while in the custody of a person referred to in sub-section (1), that person shall be liable to pay duty on such goods at the rate prevailing on the date of delivery of an import manifest or, as the case may be, an import report to the proper officer under section 30 for the arrival of the conveyance in which the said goods were carried.

SECTION 46. Entry of goods on importation

- (1) The importer of any goods, other than goods intended for transit or transhipment, shall make entry thereof by presenting electronically to the proper officer a bill of entry for home consumption or warehousing in the prescribed form:

Provided that the Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner:

Provided further that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

- (2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

- (3) A bill of entry under sub-section (1) may be presented at any time after the delivery of the import manifest or import report as the case maybe:

Provided that the Commissioner of Customs may in any special circumstances permit a bill of entry to be presented before the delivery of such report:

Provided further that a bill of entry may be presented even before the delivery of such manifest if the vessel or the aircraft by which the goods have been shipped for importation into India is expected to arrive within thirty days from the date of such presentation.

- (4) The importer while presenting a bill of entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.
- (5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

SECTION 47. Clearance of goods for home consumption

- (1) Where the proper officer is satisfied that any goods entered for home consumption are not prohibited goods and the importer has paid the import duty, if any, assessed thereon and any charges payable under this Act in respect of the same, the proper officer may make an order permitting clearance of the goods for home consumption.
- (2) Where the importer fails to pay the import duty under sub-section (1) within five days excluding holidays from the date on which the bill of entry is returned to him for payment of duty, he shall pay interest at such rate, not below ten percent and not exceeding thirty six percent, per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, on such duty till the date of payment of the said duty:

Provided that where the bill of entry is returned for payment of duty before the commencement of the Customs (Amendment) Act, 1991 and the importer has not paid

such duty before such commencement, the date of return of such bill of entry to him shall be deemed to be the date of such commencement for the purpose of this section.

Provided further that if the Board is satisfied that it is necessary in the public interest so to do, it may, by order for reasons to be recorded, waive the whole or part of any interest payable under this section.

SECTION 48. Procedure in case of goods not cleared, warehoused, or transhipped within thirty days after unloading

If any goods brought into India from a place outside India are not cleared for home consumption or warehoused or transhipped within thirty days from the date of the unloading thereof at a customs station or within such further time as the proper officer may allow or if the title to any imported goods is relinquished, such goods may, after notice to the importer and with the permission of the proper officer be sold by the person having the custody thereof :

Provided that—

- (a) animals, perishable goods and hazardous goods, may, with the permission of the proper officer, be sold at any time;
- (b) arms and ammunition may be sold at such time and place and in such manner as the Central Government may direct.

Explanation. — In this section, “arms” and “ammunition” have the meanings respectively assigned to them in the Arms Act, 1959 (54 of 1959).

SECTION 49. Storage of imported goods in warehouse pending clearance

Where in the case of any imported goods, whether dutiable or not, entered for home consumption, the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied on the application of the importer that the goods cannot be cleared within a reasonable time, the goods may, pending clearance, be permitted to be stored in a public warehouse, or in a private warehouse if facilities for deposit in a public warehouse are not available; but such goods shall not be deemed to be warehoused goods for the purposes of this Act, and accordingly the provisions of Chapter IX shall

not apply to such goods.

[Clearance of export goods]

SECTION 50. Entry of goods for exportation

(1) The exporter of any goods shall make entry thereof by presenting electronically to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export in the prescribed form.

Provided that the Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically, allow an entry to be presented in any other manner.

(2) The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

SECTION 51. Clearance of goods for exportation

Where the proper officer is satisfied that any goods entered for export are not prohibited goods and the exporter has paid the duty, if any, assessed thereon and any charges payable under this Act in respect of the same, the proper officer may make an order permitting clearance and loading of the goods for exportation.

CHAPTER VIII GOODS IN TRANSIT

SECTION 52. Chapter not to apply to baggage, postal articles and stores

The provisions of this Chapter shall not apply to (a) baggage, (b) goods imported by post, and (c) stores.

SECTION 53. Transit of certain goods without payment of duty

Subject to the provisions of section 11, any goods imported in a conveyance and

mentioned in the import manifest or the import report, as the case may be, as for transit in the same conveyance to any place outside India or any customs station may be allowed to be so transited without payment of duty.

SECTION 54. Transhipment of certain goods without payment of duty

(1) Where any goods imported into a customs station are intended for transhipment, a bill of transhipment shall be presented to the proper officer in the prescribed form,

Provided that where the goods are being transhipped under an international treaty or bilateral agreement between the Government of India and Government of a foreign country, a declaration for transhipment instead of a bill of transhipment shall be presented to the proper officer in the prescribed form.

(2) Subject to the provisions of section 11, where any goods imported into a customs station are mentioned in the import manifest or the import report, as the case may be, as for transhipment to any place outside India, such goods may be allowed to be so transhipped without payment of duty.

(3) Where any goods imported into a customs station are mentioned in the import manifest or the import report, as the case may be, as for transhipment (a) to any major port as defined in the Indian Ports Act, 1908 (15 of 1908), or the customs airport at Mumbai, Calcutta, Delhi or Chennai or any other customs port or customs airport which the Board may, by notification in the Official Gazette, specify in this behalf, or (b) to any other customs station and the proper officer is satisfied that the goods are bona fide intended for transhipment to such customs station, the proper officer may allow the goods to be transhipped, without payment of duty, subject to such conditions as may be prescribed for the due arrival of such goods at the customs station to which transhipment is allowed.

SECTION 55. Liability of duty on goods transited under section 53 or transhipped under section 54

Where any goods are allowed to be transited under section 53 or transhipped under sub-section (3) of section 54 to any customs station, they shall, on their arrival at such

station, be liable to duty and shall be entered in like manner as goods are entered on the first importation thereof and the provisions of this Act and any rules and regulations shall, so far as may be, apply in relation to such goods.

SECTION 56. Transport of certain classes of goods subject to prescribed conditions

Imported goods may be transported without payment of duty from one land customs station to another, and any goods may be transported from one part of India to another part through any foreign territory, subject to such conditions as may be prescribed for the due arrival of such goods at the place of destination.

CHAPTER X DRAWBACK

SECTION 74. Drawback allowable on re-export of duty-paid goods

- (1) When any goods capable of being easily identified which have been imported into India and upon which any duty has been paid on importation, –
- (i) are entered for export and the proper officer makes an order permitting clearance and loading of the goods for exportation under section 51; or
 - (ii) are to be exported as baggage and the owner of such baggage, for the purpose of clearing it, makes a declaration of its contents to the proper officer under section 77 (which declaration shall be deemed to be an entry for export for the purposes of this section) and such officer makes an order permitting clearance of the goods for exportation; or
 - (iii) are entered for export by post under section 82 and the proper officer makes an order permitting clearance of the goods for exportation, ninety-eight percent of such duty shall, except as otherwise hereinafter provided, be re-paid as drawback, if – (a) the goods are identified to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the goods which were imported; and (b) the goods are entered for export within two years from the date of payment of duty on the importation thereof:

Provided that in any particular case the aforesaid period of two years may, on sufficient cause being shown, be extended by the Board by such further period as it may deem fit.

- (2) Notwithstanding anything contained in sub-section (1), the rate of drawback in the case of goods which have been used after the importation thereof shall be such as the Central Government, having regard to the duration of use, depreciation in value and other relevant circumstances, may, by notification in the Official Gazette, fix.
- (3) The Central Government may make rules for the purpose of carrying out the provisions of this section and, in particular, such rules may –
- (a) provide for the manner in which the identity of goods imported in different consignments which are ordinarily stored together in bulk, may be established;
 - (b) specify the goods which shall be deemed to be not capable of being easily identified; and
 - (c) provide for the manner and the time within which a claim for payment of drawback is to be filed.
- (4) For the purposes of this section –
- (a) goods shall be deemed to have been entered for export on the date with reference to which the rate of duty is calculated under section 16;
 - (b) in the case of goods assessed to duty provisionally under section 18, the date of payment of the provisional duty shall be deemed to be the date of payment of duty.

SECTION 75. Drawback on imported materials used in the manufacture of goods which are exported

- (1) Where it appears to the Central Government that in respect of goods of any class or description manufactured, processed or on which any operation has been carried out in India, being goods which have been entered for export and in respect of which an order permitting the clearance and loading thereof for exportation has been made under section 51 by the proper officer, or being goods entered for export by post under section 82 and in respect of which an order permitting clearance for exportation has been made by the proper officer, a drawback should be allowed of duties of customs chargeable under this Act on any imported materials of a class or description used in the manufacture or processing of such goods or carrying out any operation on such goods, the Central Government may, by notification in the Official

Gazette, direct that drawback shall be allowed in respect of such goods in accordance with, and subject to, the rules made under sub-section (2).

Provided that no drawback shall be allowed under this sub-section in respect of any of the aforesaid goods which the Central Government may, by rules made under sub-section (2), specify, if the export value of such goods or class of goods is less than the value of the imported materials used in the manufacture or processing of such goods or carrying out any operation on such goods or class of goods, or is not more than such percentage of the value of the imported materials used in the manufacture or processing of such goods or carrying out any operation on such goods or class of goods as the Central Government may, by notification in the Official Gazette, specify in this behalf:

Provided further that where any drawback has been allowed on any goods under this sub-section and the sale proceeds in respect of such goods are not received by or on behalf of the exporter in India within the time allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), such drawback shall except under such circumstances or such conditions as the Central Government may, by rule, specify be deemed never to have been allowed and the Central Government may, by rules made under sub-section (2), specify the procedure for the recovery or adjustment of the amount of such drawback.

(1A) Where it appears to the Central Government that the quantity of a particular material imported into India is more than the total quantity of like material that has been used in the goods manufactured, processed or on which any operation has been carried out in India and exported outside India, then, the Central Government may, by notification in the Official Gazette, declare that so much of the material as is contained in the goods exported shall, for the purpose of sub-section (1), be deemed to be imported material.

(2) The Central Government may make rules for the purpose of carrying out the provisions of sub-section (1) and, in particular, such rules may provide –

(a) for the payment of drawback equal to the amount of duty actually paid on the imported materials used in the manufacture or processing of the goods or carrying out any operation on the goods or as is specified in the rules as the average amount of duty paid on the materials of that class or description used in the

manufacture or processing of export goods or carrying out any operation on export goods of that class or description either by manufacturers generally or by persons processing or carrying on any operation generally or by any particular manufacturer or particular person carrying on any process or other operation, and interest if any payable thereon;

- (aa) for specifying the goods in respect of which no drawback shall be allowed;
 - (ab) for specifying the procedure for recovery or adjustment of the amount of any drawback which had been allowed under sub-section (1) or interest chargeable thereon;
 - (b) for the production of such certificates, documents and other evidence in support of each claim of drawback as may be necessary;
 - (c) for requiring the manufacturer or the person carrying out any process or other operation to give access to every part of his manufactory to any officer of customs specially authorised in this behalf by the Assistant Commissioner of Customs or Deputy Commissioner of Customs to enable such authorised officer to inspect the processes of manufacture, process or any other operation carried out and to verify by actual check or otherwise the statements made in support of the claim for drawback.
 - (d) for the manner and the time within which the claim for payment of drawback may be filed;
- (3) The power to make rules conferred by sub-section (2) shall include the power to give drawback with retrospective effect from a date not earlier than the date of changes in the rates of duty on inputs used in the export goods.

SECTION 75A. Interest on drawback

- (1) Where any drawback payable to a claimant under section 74 or section 75 is not paid within a period of one month from the date of filing a claim for payment of such drawback, there shall be paid to that claimant in addition to the amount of drawback, interest at the rate fixed under section 27A from the date after the expiry of the said period of one month till the date of payment of such drawback:
- (2) Where any drawback has been paid to the claimant erroneously or it becomes

otherwise recoverable under this Act or the rules made thereunder, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AB and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

SECTION 76. Prohibition and regulation of drawback in certain cases

- (1) Notwithstanding anything hereinbefore contained, no drawback shall be allowed
 - (a) Omitted
 - (b) in respect of any goods the market-price of which is less than the amount of drawback due thereon;
 - (c) where the drawback due in respect of any goods is less than fifty rupees.
- (2) Without prejudice to the provisions of sub-section (1), if the Central Government is of opinion that goods of any specified description in respect of which drawback may be claimed under this Chapter are likely to be smuggled back into India, it may, by notification in the Official Gazette, direct that drawback shall not be allowed in respect of such goods or may be allowed subject to such restrictions and conditions as may be specified in the notification.

〈부록 VII〉 통관 관련서류 양식

1. GR form: Exchange Control Declaration form

EXCHANGE CONTROL DECLARATION (GR) FORM NO.

Original

Exporter		Invoice No. & Date	SB No. & Date
		AR4/AR4A No. & Date	
		Q/Cert No. & Date	Importer-Exporter Code No.
Consignee			
		Export Trade Control	If export under:
			Deferred Credit <input type="checkbox"/>
			Joint Ventures <input type="checkbox"/>
			Rupee Credit <input type="checkbox"/>
			Others <input type="checkbox"/>
			RBI's Approval/ Cir. No. & Date
Custom House Agent L/C.No.			
Pre-Carriage by	Place of Receipt by Pre-Carrier		Type of shipment : Outright Sale <input type="checkbox"/>
			Consignment Export <input type="checkbox"/>
Vessel/Flight No.	Rotatio No.		Others <input type="checkbox"/> (Specify)
	Port of Loading		Nature of Contract: CIF <input type="checkbox"/> / C&F <input type="checkbox"/> / FOB <input type="checkbox"/>
			Other (Specify) <input type="checkbox"/>
Port of Discharge	Country of Destination		Exchange Rate U/S 14 of CA Currency of invoice
S.No	Marks & No. No. & Kind of Pkgs.	Statistical Code & Description of Goods	Quantity
	Container Nos.		Value FOB
	Net Weight		
	Gross Weight		
Total FOB Value in words			
Analysis of Export Value		Currency Amount	Full export value OR where not ascertainable, the value which exporter expects to receive on the sale of goods.
FOB Value			
Freight			
Insurance			Currency
Commission		Rate	
Discount			Amount
Other Deductions			

2

EXCHANGE CONTROL DECLARATION (GR) FORM NO.

Is Export under L/C arrangements? Yes <input type="checkbox"/> No <input type="checkbox"/>	FOR CUSTOMS
If yes, name of advising bank in India	Customs Assessable value Rs.
	(Rupees .

EXCHANGE CONTROL DECLARATION (GR) FORM NO.

Duplicate

Exporter		Invoice No.& Date	SB No.& Date	
		AR4/AR4A No.& Date		
		Q/Cert No.& Date	Importer-Exporter Code No.	
Consignee				
		Export Trade Control	If export under:	
			Deferred Credit <input type="checkbox"/>	
			Joint Ventures <input type="checkbox"/>	
			Rupee Credit <input type="checkbox"/>	
			Others <input type="checkbox"/>	
Custom House Agent L/ C.No.			RBI's Approval/ Cir.No. & Date	
Pre-Carriage by	Place of Receipt		Type of shipment :	
	By Pre-Carrier		Outright Sale <input type="checkbox"/>	
			Consignment Export <input type="checkbox"/>	
Vessel/Flight No.	Rotation No.		Others <input type="checkbox"/>	
			(Specify)	
	Port of Loading	Nature of Contract: CIF <input type="checkbox"/> / C&F <input type="checkbox"/> / FOB <input type="checkbox"/>		
		Other (Specify) <input type="checkbox"/>		
Port of Discharge	Country of Destination	Exchange Rate U/S 14 of CA Currency of invoice		
S.No	Marks & No. No. & Kind of Pkgs.	Statistical Code & Description of Goods	Quantity	Value FOB
	Container Nos.			
	Net Weight			
	Gross Weight			
Total FOB Value in words				
Analysis of Export Value		Currency Amount	Full export value OR where not ascertainable, the value which exporter expects to receive on the sale of goods.	
FOB Value				
Freight				
Insurance			Currency	
Commission		Rate		
Discount			Amount	
Other Deductions				

2

EXCHANGE CONTROL DECLARATION (GR) FORM NO.

Is Export under L/C arrangements? Yes <input type="checkbox"/> No <input type="checkbox"/>	FOR CUSTOMS
If yes, name of advising bank in India	Customs Assessable value Rs.

	(Rupees .

Bank through which payment is to be received	

* (Write the name of the concerned Indian Authorised Dealer Branch.) Any other manner of receipt (Specify).....	
	(Stamp & Signature of authorised dealer) Date:..... Address:.....

overleaf/ b) *the full export value of the goods is not ascertainable at the time of export and that the value declared is that which I/We, having regard to the prevailing market-conditions, expect to receive on the sale of goods in the overseas market.

I/We undertake that I/We will deliver to the bank named herein the foreign exchange representing the full export value of the goods on or before @ in the manner specified in the Regulation made under the Act.

I/We further declare that I/We am/are resident in India and I/We have a place of business in India.

I/We* am/are OR am/are not in Caution List of the Reserve Bank of India.

Date..... (Signature of Exporter)

@ State appropriate date of delivery which must be within six months from the date of shipment, but for exports to warehouses established outside India with the permission of the Reserve Bank the date of delivery must be within fifteen months.

* Strike out whichever is not applicable

FOR AUTHORISED DEALER'S USE

Uniform Code Number.....

Indicate () in the box applicable Date of (i) negotiation (ii) receipt for collection. Bill No.....

Type of Bill* (i)DA []/(ii)DP []/(iii)Others [].....(Specify)

Type of shipment:*(i) Firm Sale Contract []/(ii)Consignment Basis []/ (iii)Others [](Specify)

The GR Form was included in the Statement sent to the Reserve Bank with the R Return for the fortnight ending.....sent on.....

We certify and confirm that we have received the total amount of..... (Currency) (amount)

as under being the proceeds of exports declared on this form.

Date of receipt	Currency	Credit to Nostro Account in----- -----Country		Debit to NR Rupee Account of a Bank in ----- Country		Period of R Return with which the realisation has been reported to RBI
		In our name	In the name of *--- -----	Held with us	Held with * --- -----	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

2. AR-1 form : Application for Removal of Excisable goods on payment of duty

Central Excise Series No. 57

Original
Duplicate
Triplicate

NOTES :- (i) Where additional excise duty is also leviable, separate entries for basic and additional excise duties should be made on different horizontal lines and the amounts totalled. Separate entries should similarly be made in columns 1,3 and 4 of Part I of the Statement of duty paid (on the reverse).

[(ii) 'Real value' is the value referred to in section 4 of the [Central Excise Act,1944.]

(iii) 'Invoice value is the value specified by the manufacturer or producer to the customer. This value should be given in all classes.

(iv) 'Tariff value' is the value fixed by the Central Government under section 3 of the Central Excises and Salt Act,1944. This column should be filled in wherever applicable.]

Assessment Memorandum

Declaration

(To be entered in words and figures)

I/We declare the above particulars to be true and correctly stated.

1. Total number of packages.....
2. Quantity of goods on which duty is assessed.....
3. Rate of duty.....
4. Total duty payable.....

I/We apply for leave to clear the above goods.

Signature.....
.....of Central Excises

Signature of the owner or his
authorised agent

Place.....
Date.....

Place.....
Date.....

Statement of duty paid at.....

Treasury
Sub-Treasury
State Bank of India
Reserve Bank of India

I. For payment in cash

(To be filled in by the owner or his authorised agent.)

Name of person tendering payment	Name and address of person on whose behalf the amount is tendered	Particulars of payment	Amount Rs. Ps.	Head of Account
1	2	3	4	5

(1) Excise duty on* 038— UNION EXCISE DUTIES]
 (2) **Additional Duties of Excise under the Additional Duties of Excise

(Goods of Special Importance) Act, 1957:—

Textiles — Cotton/Woolen/Silk/Artificial Silk,
 Tobacco — Unmanufactured Tobacco/Cigarettes/Cigars and Cheroots, Sugar
 (in words) Rupees.....Total

Date..... Signature of tenderer.....
 Deposit Number : (To be filled in by Treasury or Bank)
 Certificate
 Received payment of rupees.....(in words)
 Signature of Treasurer.....
 Accountant.....
 Date Treasury Officer.....
 Agent or Manager.....

II. For payment through Current Account

Title of Account or Ledger number	Number and date of entry	Amount	
		Rs.	P.

Date..... Signature of the owner or his authorised agent

III. For payment by Money Order

Number and date of Money Order (Receipt to be attached to original application)	Amount	
	Rs.	P.

Date..... Clearance allowed Signature of the owner or his authorised agent
 Number and Date of transport permit, if any Signature.....

Date.....of Central Excise
 * Here enter name of commodity ** to be cancelled where inapplicable *** unnecessary words to be scored out



3. AR-4 form : Application for removal of excisable goods for export by (Air/Sea/Port/Land)

Central Excise Series No. 60
Central Excise Series No. 60-A

EXPORT UNDER VBAL/QBAL/OTHERS
A.R.4No.....

Original (White)
Duplicate (Buff)
Triplicate (Pink)
Quadruplicate (Green)
Quintuplicate (Blue)
Sixtuplicate (Yellow)

Range.....
Division.....Address.....
Collectorate.....

FORM A.R. 4
Application for removal of excisable goods for export by (Air/Sea/Port/Land)*

To

Superintendent of Central Excise
.....(Full Postal Address)

1. Particulars of [Asstt. Commissioner of Central Excise]/Maritime Commissioner of Central Excise from whom rebate shall be claimed/with whom bond is executed and his complete postal address.

2. I/We ofpropose to export the under-mentioned consignment to (Country of destination) by Air/Sea/Land/Parcel Post under claim for rebate/bond*.

Particulars of Manufacturer of goods-and his Central Excise Reg. No.	No. and Description of packages	Gross weight/Net weight	Marks and Nos. on packages	Quantityof goods	Description of goods
(1)	(2)	(3)	(4)	(5)	(6)

Value	Duty		No. and date of Invoice under which duty was paid/No. and date of bond executed under Rule 13*	Amount of Rebate claimed	Remarks
Rs.P	Rate Rs.P.	Amt. Rs.P.	(10)	(11)	(12)
(7)	(8)	(9)			

3. I/We hereby certify that the above- mentioned goods have been manufactured.
a) availing facility/without availing facility of Modvat credit under Rule 57A, Rule 57Q of Central Excise Rules, 1944.

(b) availing facility/without availing facility under Rule 12(l)(b) of Central Excise Rules, 1944.
(c) availing facility/without availing facility under Rule 13(l)(b) of Central Excise Rules, 1944.

4. I/We hereby declare that the export is in discharge of the export obligation under a Quantity based Advance Licence/Value based Advance Licence/Under Claim of Duty Drawback under Customs & Central Excise Duties Drawback Rules, 1971 *.

5. I/We hereby declare that the above particulars are true and correctly stated.

Time of Removal.....

Signature of owner or his authorised agent with date.
Name in Block Letters & Designation
SEAL

**PART A
CERTIFICATION BY THE CENTRAL EXCISE OFFICER**

1. Certified that duty has been paid on the goods described overleaf by debit entry in the Personal Ledger Account No. /RG 23A (Pt. II) NO...../RG 23B (Pt. II) No..... against Excise Invoice No..... dated/that the owner has entered into B1/B16 bond No. under Rule 13/14 of Central Excise Rules, 1944 with the.....
2. Certified that I have opened and examined the packages No..... and found that the particulars stated and the description of goods given overleaf read with the invoice and the packing list (if any) correct (and that all the packages have been stuffed in the container No. with Marks) and the same has been sealed with Central Excise Seal/One Time Seal (OTS) No.
3. I have verified with the records, the certificate of the owner given in Sl. No. 3 overleaf regarding non-availability of benefits under rule 57A, 57Q, 12(1) (a)/13(1) (b) and found it to be true.
4. Certified that I have drawn three representative samples from the consignment and have handed over, two sets thereof duly sealed to the exporter/his authorised representative.

Place.....
Date

Signature
(Name in Block Letters)
Superintendent of Central Excise

Signature
(Name in Block Letters)
Inspector of Central Excise

**PART B
CERTIFICATION BY THE CUSTOMS OFFICER**

Certified that the consignment was shipped under my supervision under Shipping Bill No..... dated..... by S-S./Fit No..... which left on the..... day of..... 19.....

OR

Certified that the above mentioned consignment has been duly identified and has passed the land frontier today at..... in its original condition under Bill of Exports No.....

Place.....
Date.....

Signature
(Name and designation of the Customs
Officer in Block Letters)
(Seal)

NOTE—The customs officer shall send the duplicate to the address given at Sl. No. 1 overleaf and hand over original and

Sixuplicate to the exporter.

PART C
EXPORT BY POST

Certified that the consignment described overleaf has been despatched by foreign post to.....
on..... day
of..... 19.....

Place.....
Date.....

Signature of Post Master
(Seal)

PART D
REBATE SANCTION ORDER

(On Original, Duplicate and Triplicate)

Refund Order No..... dated..... Rebate ofRs..... (Rupees.....)
sanctioned vide cheque No..... dated

Place

Date.....

Assistant Commissioner/ Maritime
Commissioner of Central Excise

신흥교역국의 통관환경 연구: 인도

2014년 12월 23일 인쇄

2014년 12월 30일 발행

발행인 옥 동 석

발행처 한국조세재정연구원

138-774

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조판 및
인쇄 고려씨엔피

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