

Subject- *FAQ – Import of Gifts and Personal Imports through Courier*

Q 1. What laws and regulations govern courier imports/exports?

Imports and exports through courier are regulated by the Customs Act, 1962, the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, and the Foreign Trade Policy along with DGFT notifications and CBIC circulars.

Q 2. What is the duty structure for personal imports through courier?

Goods imported under Heading 9804, intended for bonafide personal use, are eligible for concessional duty as per Sl. No. 608 of Notification 50/2017-Cus. The duty is calculated on the Assessable Value, which is the CIF (Cost, Insurance, and Freight) value of the goods. The detailed duty structure for personal imports involving a commercial transaction is as follows:

Assuming Assessable Value of Goods (Cost, Insurance & Freight) is Rs. X

S.No	Duty	Rate of Duty (Concessional Rate)	Duty Amount (% of X)
1	Basic Customs Duty (BCD)	10% of X	10.00% of X
2	Social Welfare Surcharge(SWS)	10% of (BCD)	1% of X
3	IGST	28% of (X + BCD+SWS)	31.08% of X
	Total Duty (1+2+3)		42.08% of X

Q 3. What is the duty on consignments declared as gifts?

The detailed breakup of duty structure on import of Bonafide gifts is given below: Assuming Assessable Value of Goods (Cost, Insurance & Freight) is Rs. X

S.No	Duty	Rate of Duty	Duty Amount (as % of X)
1	Basic Customs Duty (BCD)	20% of X	20.00% of X
2	IGST	28% of (X + BCD)	33.60% of X
	Total Duty (1+2)		53.60% of X

Q 4. Are gifts up to ₹5,000 exempt from duty?

No. As per DGFT Notification No. 35/2015-2020 dated 12.12.2019 (read with CBIC Circular No. 4/2020-Cus. dated 21.01.2020), the import of goods through courier or post as “gifts” is prohibited, except for life-saving drugs/medicines and Rakhi (but not gifts related to Rakhi). Further, import of goods as gifts with payment of full applicable duty is permissible.

Q 5. How is Customs duty on gifts calculated? (Example for ₹10,000 CIF)

S. No.	Duty Type	Rate	Amount (₹)
1	Basic Customs Duty (BCD)	20% of 10,000	2,000
2	IGST	28% of (10,000 + 2,000)	3,360
TOTAL DUTY PAYABLE			5,360

Q 6. What are considered as “personal imports”?

All dutiable goods imported for personal use fall under chapter heading 9804 except the following

1. Motor Vehicles **[Note 4 of Chapter 98]**
2. Alcoholic Beverages **[Note 4 of Chapter 98]**
3. Tobacco & manufactured products thereof **[Note 4 of Chapter 98]**
4. Articles imported under an import license or a Customs clearance permit **[Note 6 of Chapter 98]**
5. Printed books **[Note 7 of Chapter 98]**

Q 7. What are considered as “gifts”?

Any bonafide gift for personal use, not prohibited/restricted, with no transfer of foreign exchange involved

Q 8: What documents are required for KYC verification for imports/exports through courier?

As per CBIC Circular No. 9/2010-Customs dated 08.04.2010, Circular No. 7/2015-Customs dated 12.02.2015 and Circular No. 02/2018-Customs dated 12.01.2018:

For Individuals

- Any **one valid document** (Aadhaar, Passport, PAN, or Voter ID) is sufficient if it contains both *identity* and *address*.
- If the document does not mention the current address, the courier company's representative records the **delivery address** at the time of handing over the parcel. This record, along with the ID proof, completes KYC.
- An Importer Exporter Code (IEC) is required for commercial imports/exports.

For Commercial Imports/Exports

- A valid Importer Exporter Code (IEC) is mandatory, in addition to the above KYC documents.

Q 9. What if my ID proof has a different address?

If your ID proof does not show your current address, the courier company records your delivery address along with your ID proof, which is accepted for KYC. [Ref: Circular No. 9/2010-Customs dated 08.04.2010]

Q 10. Are there value caps for courier consignments with relaxed KYC norms?

Yes. The dispensation for proof of address would be available only in respect of individuals for import of documents, gifts/samples/low value dutiable consignments upto the maximum CIF value limit of Rs. 50000/-. [Ref: Circular No. 13/2016-Cus., dated 26.04.2016]

Q 11. What fees/charges are payable apart from duty?

- **Customs duty & taxes** (BCD, IGST, SWS).
- **Custodian handling charges** (e.g., AAICLAS, private custodians).
- **Courier/logistics charges** (collection, documentation, delivery).
(Charges Vary by operator.)

Q 12. Why are many gifts refused at delivery?

Consignees often assume “gifts from relatives” are duty-free. In reality, gifts attract **53.60% duty**, leading to refusals. Couriers are advised to inform overseas shippers of duties **at booking stage**.

Q 13. Can mis-routed or refused consignments be re-exported?

Yes. CBIC allows re-export of misrouted consignments or those refused by the consignee, subject to Customs approval.

Q 14. How can I raise a grievance or seek help?

- **Step 1:** Contact your courier operator.
- **Step 2:** Approach Customs Helpdesk at the terminal.
- **Step 3:** File complaint on **CPGRAMS** (<https://pgportal.gov.in/>).
- **Step 4:** Escalate to the Public Grievance Officer of your Customs Zone.

Q 15. Where can I find official updates?

- CBIC website: <https://cbic.gov.in>
- ICEGATE: <https://icegate.gov.in>
- Zonal/Commissionerate websites (Public Notices & Standing Orders):
<https://chennaicustoms.gov.in/public-notice/>.