[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Notification
No. 24/2026-Customs

New Delhi, the 3rd July, 2026

S.O.____________(E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in Schedule I annexed hereto, when imported into India, from the whole of the duty of Customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, 1975 subject to re-export and the conditions that, -

(1) the importer shall submit a declaration to the effect that the goods as specified in Schedule I are intended for display or use in specified event, in the format specified in Schedule II annexed hereto, to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of filing the Bill of Entry;

(2) the importer shall execute a bond equal to the value of the goods along with a bank guarantee or cash deposit equal to 110% of the duty that would be payable on the goods but for the exemption contained herein:

Provided that where the import is by the Central Government, State Government, Union territory Administration, a Diplomatic Mission in India or any of the International organisations notified under section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), the importer shall not be required to furnish a bank guarantee or cash deposit.

(3) the goods shall not be removed from the place of the event, without the permission of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be;

(4) the goods shall be capable of identification at the time of re-exportation;

(5) the importer shall follow the procedure for proper identification of the goods, that may be specified by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be; and

(6) the goods shall be re-exported within a period of six months from the date of order permitting clearance of the goods issued under section 47 of the Customs Act:

Provided that where the import is by the Central Government, State Government, Union territory Administration, a Diplomatic Mission in India or any of the International organisations notified under section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), the Commissioner of Customs may, on an application made in this regard, extend this period for a period of six months, each time, but not exceeding two years from the date of order issued under section 47 of the Customs Act:

Provided further that the goods imported under this notification may on any date before the expiry of the period allowed for re- export, be entered for home consumption, in accordance with any law applicable to such goods and on payment of the duties of customs which would be payable in respect of such goods, but for the exemption contained in this notification, along with the applicable interest.

2. This notification shall come into force on the 15th day of July, 2026.

Schedule – I

Goods

Animals imported for participation in shows, exhibitions, contests, competitions, demonstrations, entertainment, exercise of public functions (such as police dogs, sniffer dogs) or guide dogs into India under the Comprehensive Economic and Trade Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India.

Schedule – II

Declaration

I/We (Name/Address of Importer) holding IEC No.________declare that the goods imported under Bill of Entry No._________ dated _______are intended for display or use at (particulars of the event) to be held at (details of venue) from_____to _______.

____
(Signature)

____
(Name)

____
(Designation)

____
(Telephone No.)

____
(Email)

Date:
Place:

[F.No.15020/2/2021-ICD-CBEC]

(Indrajit Panda)
Under Secretary to the Government of India