

**BASIC DUTY STRUCTURE FOR IMPORT THROUGH
COURIER AND POST OFFICE**

1. The Customs duty applicable on consignment imported as Business to Business is as per Customs Tariff.

2. For CTH 9804 (Personal Use), duty structure is as follows:

The Customs duty on consignment imported in the name of individual (where transaction of money is involved), is 30.98% whereas customs duty rate on import consignments imported as gifts (where transaction of money is not involved) is @41.60%.

2.1) The detailed bifurcation of Customs duty structure for different consignments is as below: -
Assuming Assessable Value of Goods (Cost, Insurance & Freight) is Rs. X

Sr. No.	Duty	Rate of Duty	Duty Amount (% of X)
1	Basic Customs Duty (BCD)	20% of X	20.00% of X
2	Social Welfare Surcharge (SWS)	NIL	NIL
3	IGST	18% of (X+BCD+SWS)	21.60% of X
	Total Duty (1+2+3)		41.60% of X

2.2) All goods imported under CTH 9804, intended for personal use and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation Act) 1992 (22 of 1992) but excluding articles falling under heading 9803 attract duty of BCD 10%, SWS 10%, IGST 18% as per SI No. 608 of Customs Notification No. 50/2017. The detailed breakup of duty structure on personal imports where commercial transaction is involved and where benefit of duty concession under SI No. 608 of Customs Notification 50/2017 as amended is applicable as given below:

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

Sr. No.	Duty	Rate of Duty	Duty Amount (% of X)
1	Basic Customs Duty (BCD)	10% of X	10.00% of X
2	Social Welfare Surcharge (SWS)	10% of BCD	1.00% of X
3	IGST	18% of (X+BCD+SWS)	19.98% of X
	Total Duty (1+2+3)		30.98% of X

3. For CTH 49011010 Printed Books, duty structure is as follows:

Sr. No.	Duty	Rate of Duty	Duty Amount (% of X)
1	Basic Customs Duty (BCD)	5% of X	5.00% of X
2	Social Welfare Surcharge (SWS)	NIL	NIL
3	IGST	NIL	NIL
	Total Duty (1+2+3)		5.00% of X

