

Exemption to specified sports goods, equipments and requisites and mountaineering equipment imported by National Sports Federation or by a sports person of outstanding eminence for training. Challenge cups and trophies, medals and prizes won by Indian players.

13-7-1994

### Notification No. 146/94-Customs

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 exempts the goods of the description specified in column (2) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the **whole of the duty of customs** leviable thereon which is specified in the said First Schedule and from the **whole of the additional duty** leviable thereon under section 3 of the second mentioned Act subject to the conditions specified in column (3) against each serial number in column (1) of the said Table.

**Table**

<b>S. No.</b>	<b>Description of goods</b>	<b>Conditions</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	<p>The following goods :-</p> <p>(a) Sports goods, sports equipments and sports requisites;</p> <p>(b) Spares, accessories and consumables relating to goods covered by (a) above.</p>	<p>(a) The said goods are imported into India by a National Sports Federation or Services Sports Control Board in the Ministry of Defence, under a certificate issued by the Sports Authority of India or by the Services Sports Control Board for its own imports or by the Sports Authority of concerned State for use in a national or international championship or competition, to be held in India or abroad;</p> <p>(b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs from an officer not below the rank of a Director in the Sports Authority of India or Secretary, in the Services Sports Control Board for its own imports or Director of Sports Authority of concerned State indicating-</p> <p>(i) the name and address of the importer and the description, quantity and value of the said goods; and</p> <p>(ii) that the said goods are required for the purpose specified in condition (a) above.";</p>
2.	<p>The following sports goods for:</p> <p>I. ARCHERY</p> <p>(1) Bows and Arrows</p> <p>(2) Bow Handles</p> <p>(3) Bow Limbs</p> <p>(4) Bow Sinks</p> <p>(5) V Bar Set</p> <p>(6) Button</p> <p>(7) String Material - fast and light</p> <p>(8) Arrow Tabs</p>	<p>(a) The said goods are imported into India by a sports person of outstanding eminence for training purposes;</p> <p>(b) the importer, at the time of importation of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs from an officer not below the rank of a Deputy Secretary in the Department of Youth Affairs and Sports, Ministry</p>

- (9) Finger Tabs
- (10) Arm Guards
- (11) Target Face
- (12) Binoculars

#### II. ATHLETICS

- (1) Throwing Hammers
- (2) Discus
- (3) Shot .
- (4) Javelin
- (5) Fibre Glass Vaulting Poles
- (6) Shoes

#### III. BADMINTON

- (1) Shuttlecocks
- (2) Racquets
- (3) Racquet Strings

#### IV. BASKETBALL

- (1) Hydra Upright
- (2) Basket balls of superior quality

#### V. BILLIARDS AND SNOOKER

- (1) Billiards/Snooker Balls
- (2) .Cues

#### VI. BOXING

- (1) Cub Protector
- (2) Head Guard
- (3) Mouth Guard/Gum Shields
- (4) Boxing Gloves
- (5) Speed Balls
- (6) Training Robots
- (7) Shoes

#### VI-A CRICKET

1. Cricket Balls
2. Bowling machines
3. Swiss ball for physical fitness/training
4. Aerobic equipment for physical training

#### VIB. CARROM

Carrrom Board

#### VIC. CANOEING, KAYAKING AND ROWING

1. Boats
2. Paddles
3. Ergometers";

#### VII. CYCLING

of Human Resource Development, Government of India indicating -

(i) the description, quantity and value of the said goods;

(ii) that the importer is a sports person of outstanding eminence; and

(iii) that the said goods are essential for the training purposes of the importer and recommends grant of the exemption.

- (1) Helmet/aerodynamic
- (2) Skin fit riding kit (T-Shirt and shorts in one piece)
- (3) Leather cycling shoes, with cleats
- (4) Gloves
- (5) Skin-fit warming, up kit (one piece lower and top full sleeve)
- (6) Racing cycles (Road) for competitions and training, with spares
- (7) Racing cycle (Track) for competitions and training, with spares

#### VIII. FENCING

- (1) Complete set of fencing equipment with accessories/ spares
- (2) Shoes

#### IX. FOOTBALL

- (1) Footballs of superior quality
- (2) Goal keeper kits, complete

#### X. GYMNASTICS

- (1) Trampoline
- (2) Parallel bar
- (3) Horizontal bar
- (4) Pommel horse
- (5) Vaulting horse
- (6) Roman rings
- (7) Vault runway
- (8) Vaulting Boards
- (9) Balance Beams
- (10) Uneven bar
- (11) Floor plates
- (12) Parallel bar rails
- (13) Uneven bar rails
- (14) Straps and rings

#### XI. GOLF

- (1) Golf balls
- (2) Golf clubs

#### XII. HOCKEY

- (1) Complete goal keeper's kits
- (2) Synthetic dimpled balls
- (3) Shoes

#### XIII. HANDBALL

Hand balls of superior quality

#### XIV. JUDO

- (1) Judo Mats
- (2) Judo Dresses
- (3) Supporting and Strapping
- (4) Judo Dummy
- (5) Shoes

#### XV. SHOOTING

- (1) Rifles - .22 Calibres (should have at least an outside barrel diameter of 10 mm.)
- (2) Pistols - .22 and .32 Calibres (barrels should be measured from the Breach point)

- (3) Air Rifles/Pistols - 4.5 mm/0.177 Calibres
- (4) Shot Guns -12 bore (should be "Ventilated Rib" and "Single Sighting Planes")
- (5) Air pellets - Diabelotype (i.e. with flat nose and metround on painted nose)
- (6) Ammunition -
  - 12 bore cartridges,
  - .27 air pellets,
  - .22 bore match cartridges,
  - .22 bore rapid fire (short) cartridges,
  - .22 bore pistol match standard sports,
  - .32 bore wad - cutters
- (7) .32 bore revolver (barrel length should not be less than 4<sup>1/2</sup>" and measurements are to be taken from the end of the cylinder holding the cartridge)
- (8) .22 bore revolver - (barrel length same as above)
- (9) Telescope

#### XVI. SKIING

- (1) Skis
- (2) Ski bindings
- (3) Ski boots
- (4) Ski suits
- (5) Shoes

#### XVII. SWIMMING/WATER POLO

- (1) Goggles
- (2) Pace clocks
- (3) Pull buoy
- (4) Kick boards

#### XVIII. TABLE TENNIS

- (1) Balls
- (2) Racquets
- (3) Rubber sheets

#### XIX. VOLLEYBALL

- (1) Volleyballs of superior quality
- (2) Pressure gauge
- (3) Knee pads
- (4) Volleyball adjustable poles
- (5) Volleyball fibreglass antenna"

#### XIXA. WATER POLO

- (1) Balls
- (2) Caps

#### XX. WEIGHTLIFTING

- (1) Barbell sets and rods
- (2) Barbell Plates/discs
- (3) Shoes

#### XXI. WRESTLING

- (1) Wrestling Mats
- (2) Dummy

	<p>(3) Wrestling costumes</p> <p>XXII. YACHTING</p> <p>(1) Binoculars</p> <p>(2) Boats and other accessories.</p>	
3.	<p>The following goods :-</p> <p>I. SOFTWEAR MOUNTAINEERING EQUIPMENT</p> <p>(1) Climbing boots</p> <p>(2) Boot covers</p> <p>(3) Sleeping bags (feather)</p> <p>(4) Jackets (feather)</p> <p>(5) Trousers (feather)</p> <p>(6) Windproof Jackets</p> <p>(7) Windproof Pants</p> <p>(8) Anorack</p> <p>(9) Sallopat</p> <p>(10) Thermal undersuits</p> <p>(11) Gloves (feather)</p> <p>(12) Face Masks</p> <p>(13) High Altitude light weight tents</p> <p>(14) Summit tents</p> <p>(15) Bivouac</p> <p>(16) Survival Blankets</p> <p>(17) Carrymats</p> <p>(18) Ruck Sack frameless</p> <p>(19) Climbing ropes</p> <p>(20) Snow Goggles</p> <p>(21) Harness</p> <p>(22) Mittons</p> <p>(23) Gaiters</p> <p>II. IRON MONGERY MOUNTAINEERING EQUIPMENT</p> <p>(1) Ice Axe</p> <p>(2) Ice Axe cum hammers</p> <p>(3) Rock Hammers</p> <p>(4) Ice Pittons</p> <p>(5) Carrabiners</p> <p>(6) Rock Pittons</p> <p>(7) Ascenders and Descenders</p> <p>(8) Friends (sets)</p> <p>(9) Nuts and chocks</p> <p>(10) Pulleys</p> <p>(11) Etrier</p> <p>(12) Drills</p> <p>(13) Expansion bolts</p> <p>(14) Rescue pulleys</p> <p>(15) Sledges</p> <p>(16) Rescue stretchers</p> <p>(17) Crampons</p> <p>(18) Head lamps</p> <p>(19) Altimeters</p> <p>(20) Binoculars of high magnification</p> <p>(21) Avalanche peeps trans receivers</p> <p>(22) Oxygen Cylinders, Masks and other accessories</p> <p>(23) Gas Stoves/burners</p> <p>(24) Petrol stoves with accessories</p>	<p>(a) The said goods are imported into India by the Indian Mountaineering Foundation, New Delhi;</p> <p>(b) the importer, at the time of clearance of goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs from the President of Indian Mountaineering Foundation, New Delhi, indicating</p> <p>(i) The description, quantity and value of the said goods; and</p> <p>(ii) that the said goods are to be used in connection with mountaineering expedition or training.</p>

	<p>(25) MSR bottles</p> <p>III. ROCK CLIMBING EQUIPMENT</p> <p>(1) Holds</p> <p>(2) Climbing slippers</p> <p>(3) Harness</p> <p>(4) Climbing ropes</p> <p>(5) Anchors</p> <p>(6) Mechanical belay devices</p> <p>(7) Rock climbing shoes.</p>	
4.	Challenge cups and trophies	<p>If,-</p> <p>(i) awarded to an Indian team in connection with its participation in a tournament outside India and brought by it into India for being kept with an Official Sports Association;</p> <p>(ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that the team proceeded abroad with the specific purpose of participating in the tournament; and</p> <p>(iii) the importer, as well as the Official Sports Association by whom the goods shall be retained, gives an undertaking that the said goods shall be retained by the said Association and shall not be disposed of in any manner, save that of subsequent re-export when such re-export is one of the conditions of participation in the tournament.</p>
5.	Medals and trophies	<p>If,-(i) awarded to members of Indian teams for their participation in international tournaments or competitions outside India; and</p> <p>(ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that the said goods do ; not constitute an article of general utility</p>
6.	Prizes won by any member of an Indian team '	<p>If,-(i) the team has participated in any international tournament or competition in relation to any sport or game, with the approval of the Government of India in the Department of Youth Affairs and Sports;</p> <p>(ii) the importer, at the time of clearance, produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the said Department to the effect that,-</p> <p>(a) the importer is a member of an Indian team which participated, with the approval of the Government of India, in an international tournament or competition in relation to any sport or game and has won the prize in such tournament or competition; and</p> <p>(b) the said prize has been announced, before such tournament or competition has been held, by its organisers; and</p> <p>(iii) the importer gives an undertaking to the</p>

	Assistant Commissioner of Customs or Deputy Commissioner of Customs, at the time and place of importation, that the prize shall remain in his possession, control and use and shall not be sold or parted with for a period of five years from the date of such importation.
--	--

*Notification No. 146/94-Cus., dated 13-7-1994 as amended by Notifications No. 101/95-Cus., dated 26-5-1995; No. 132/95-Cus., dated 28-8-1995, No. 48/96-Cus., dated 23-7-1996 , No.24/2002 dated 01.03.2002 and No.88/2002-cus dated 28-8-2002.*