

GENERAL EXEMPTION NO. 145

Exemption to specified sports goods imported by National Sports Federation or by a Sports person of outstanding eminence for training.

[Notfn. No. 146/94-Cus. dt. 13.7.1994 as amended by Notfn. Nos. 132/95, 101/95, 48/96, 24/02, 88/02, 137/03, 172/03, 19/04, 112/06, 5/10, 101/10, 14/13, 48/13]

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

| S.No. | Description of goods | Conditions |
|-------|--|---|
| 1 | 2 | 3 |
| 1. | The following goods:- (a) Sports goods, sports equipments, sports requisites, including synthetic playing surfaces, fitness equipments, sports medicine, sports apparel | (a) The said goods are imported into India by,- 1. Sports Authority of India or Sports Authority of concerned State, for use in a national or international championship or competition, to be held in India or abroad or for the purposes of training, or 2. a National Sports Federation for its own use or for the use of its State/District Affiliate Associations, in a national or international championship or competition, to be held in India or abroad or for the purposes of training, under a certificate issued by the Sports Authority of India, or 3. the Services Sports Control Board in the Ministry of Defence for their own use or for use in a national or international championship or competition, to be held in India or abroad or for the purposes of training, under a certificate issued by the Services Sports Control Board. |
| | (b) Spares, accessories and consumables relating to goods covered by (a) above. | (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 |

| S.No. | Description of goods | Conditions |
|-------|--|---|
| 1 | 2 | 3 |
| 2. | <p>The following sports goods for :</p> <p>I. ARCHERY</p> <p>(1) Bows and Arrows (2) Bow handles (3) Bow Limbs (4) Bow Sinked (5) 'V' Bar Set (6) Button (7) String Material - fast and light (8) Arrow Tabs (9) Finger Tabs (10) Arm Guards (11) Target Face (12) Binoculars (13) Target Boss (14) Bow string (15) Clicker (16) Fletching Jig (17) Fletches (18) Chest Guard (19) Arrow Rest (20) Arrow Quiver (21) Nock</p> | <p>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> <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 from an officer not below the rank of a Deputy Department of Youth Affairs and Sports, Secretary in the Ministry of Human Resource Development, Government of India indicating -</p> <p>(i) the description, quantity and value of the said goods;</p> <p>(ii) that the importer is a sports person of outstanding eminence; and</p> <p>(iii) that the said goods are essential for the training purposes of the importer and recommends grant of the exemption.</p> <p>Provided that in respect of goods listed under item XV 'SHOOTING' specified in column(2) of the Table, the said goods are imported into India by a renowned shooter for training purpose and such importer produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from the National Rifle Association of India that the importer is a renowned shooter.</p> <p><i>Explanation.-</i> For the purpose of this notification, "renowned shooter" means a person who has participated in a National Shooting Championship in an Open Men's Event or Open Women's Event or Open Civilian's Event whether</p> |

| S.No. | Description of goods | Conditions |
|-------|---|--|
| 1 | 2 | 3 |
| | | through Qualifying Tournament or Wild Card Entry conducted in accordance with the rules of the International Shooting Union, and has attained the Minimum Qualifying Score prescribed by the National Rifle Association. |
| | <p>II. ATHLETICS</p> <ul style="list-style-type: none"> (1) Throwing Hammers (2) Discus (3) Shot (4) Jevellin (5) Fibre Glass Vaulting Poles (6) Shoes (7) Spikes (8) Cross Bar (10) Pole Vault (11) Cross Bar (high Jump) (12) Hurdles (13) Take off Board (14) Pole Vault Upright (15) Spring Board (16) Starting Blocks | |
| | <p>III. BADMINTON</p> <ul style="list-style-type: none"> (1) Shuttlecocks (2) Racquets (3) Racquet Strings | |
| | <p>IV. BASKET BALL</p> <ul style="list-style-type: none"> (1) Hydra Upright (2) Basket balls of superior quality | |
| | <p>V. BILLIARDS AND SNOOKER</p> <ul style="list-style-type: none"> (1) Billiards/Snooker Balls (2) Cues (3) 24-second electronic device | |
| | <p>VI. BOXING</p> <ul style="list-style-type: none"> (1) Cub Protector (2) Head Guard (3) Mouth Guard/Gum Shields (4) Boxing Gloves (5) Speed Balls (6) Training Robots | |

| S.No. | Description of goods | Conditions |
|-------|---|------------|
| 1 | 2 | 3 |
| | <ul style="list-style-type: none"> (7) Shoes (8) Teeth Guard (9) Punching pad (10) Breast Guard for Ladies (11) Bandage (12) Scoring Device | |
| | VIA CRICKET | |
| | <ul style="list-style-type: none"> (1) Cricket balls (2) Bowling machines (3) Swiss ball for physical fitness/training (4) Aerobic equipment for physical training | |
| | VIB CARROM | |
| | Carrom Board | |
| | VIC CANOEING, KAYAKING AND ROWING | |
| | <ul style="list-style-type: none"> (1) Boats (2) Paddles (3) Ergometers | |
| | VII. CYCLING | |
| | <ul style="list-style-type: none"> (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 | |
| | <ul style="list-style-type: none"> (1) Complete set of fencing equipment with accessories/spares (2) Shoes | |
| | IX. FOOTBALL | |
| | <ul style="list-style-type: none"> (1) Footballs of superior quality (2) Goal keeper kits, complete (3) Football Shoes (4) Shin Guard | |
| | X. GYMNASTICS | |
| | <ul style="list-style-type: none"> (1) Trampoline (2) Parallel bar (3) Horizontal Bar | |

| S.No. | Description of goods | Conditions |
|-------|------------------------------------|------------|
| 1 | 2 | 3 |
| | (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 | |
| | (15) Scoring System | |
| | (16) Mushroom | |
| | (17) Beat Board | |
| | (18) Spare Bars | |
| | (19) Crash Mats | |
| | (20) Acrobatic Tumbling Mat | |
| | (21) Floor Exercise Mat | |
| | (22) Rhythmic Apparatus Ball | |
| | (23) Rope, Clubs & Ribbon | |
| | (24) Palm Guard | |
| | XI. GOLF | |
| | (1) Golf balls | |
| | (2) Golf clubs | |
| | XII. HOCKEY | |
| | (1) Complete goal keeper's kits | |
| | (2) Synthetic dimpled balls | |
| | (3) Shoes | |
| | (4) Hockey Sticks | |
| | (5) Goal Post | |
| | (6) Turf cleaning Machine | |
| | (7) Ball Throwing Machine | |
| | XIII HAND BALL | |
| | (1) Hand balls of superior quality | |
| | XIV. JUDO | |
| | (1) Judo Mats | |
| | (2) Judo Dresses | |
| | (3) Supporting and Strapping | |
| | (4) Judo Dummy | |
| | (5) Shoes | |

| S.No. | Description of goods | Conditions |
|-------|---|------------|
| 1 | 2 | 3 |
| | (6) Crash Mat | |
| | (7) Scoring System | |
| | 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 "Ventialed 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 (shot) cartridges, .22 bore pistol match standard sports, .32 bore wad - cutters | |
| | (7) .32 bore revolver (barrel length should not be less than 4 1/2" 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 | |
| | (10) 12 Bore Gun | |
| | (11) .38/.357 revolver/pistol | |
| | (12) Rifles 7.62/.308 or any caliber upto 8mm | |
| | (13) Electronic Target scoring system | |
| | (14) Clay birds | |
| | XVI. SKING | |
| | (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 | |
| | (5) Lane Rope | |
| | (6) Resuscitators | |
| | (7) Life Jackets | |
| | (8) Portable Starting Blocks | |
| | (9) Stop Watch | |
| | XVIII. TABLE TENNIS | |

| S.No. | Description of goods | Conditions |
|-------|--|------------|
| 1 | 2 | 3 |
| | <ul style="list-style-type: none"> (1) Balls (2) Racquets (3) Rubber sheets | |
| | XIX. VOLLEYBALL | |
| | <ul style="list-style-type: none"> (1) Volleyballs of superior quality (2) Pressure gauge (3) Knee pads (4) Volleyball adjustable poles (5) Volleyball fibreglass antenna | |
| | XIXA. WATER POLO | |
| | <ul style="list-style-type: none"> (1) Balls (2) Caps | |
| | XX. WEIGHTLIFTING | |
| | <ul style="list-style-type: none"> (1) Barbell sets and rods (2) Barbell plates/discs (3) Shoes | |
| | XXI. WRESTLING | |
| | <ul style="list-style-type: none"> (1) Wrestling Mats (2) Dummy (3) Wrestling costumes | |
| | XXII. YACHTING | |
| | <ul style="list-style-type: none"> (1) Binoculars (2) Boats and other accessories. | |
| | XXIII.EQUESTRAIN | |
| | <ul style="list-style-type: none"> (1) Saddle (2) Bridle (3) Stirrup Leather (4) Stirrup Iron (5) Bits (6) Jumping Set | |
| | XXIV.KABBADI | |
| | <ul style="list-style-type: none"> (1) Mats (2) Shoes | |
| | XXV. KARATE | |
| | <ul style="list-style-type: none"> (1) Karate Mat (2) Kit | |

| S.No. | Description of goods | Conditions |
|-------|----------------------------------|------------|
| 1 | 2 | 3 |
| | XXVI. LAWN TENNIS | |
| | (1) Rackets | |
| | (2) Balls | |
| | (3) Shoes | |
| | (4) Racket String/ Gut | |
| | XXVII. LAWN BOWLING | |
| | (1) Balls | |
| | (2) Jack | |
| | XXVIII. ROWING | |
| | (1) Fixed Purl | |
| | (2) Shoes | |
| | (3) Row Balls | |
| | (4) Assorted tools | |
| | (5) Carbon fibre oars and sculls | |
| | (6) Ruttons and sleeves for oars | |
| | (7) Material for boat repair | |
| | XXIX. RUGBY | |
| | (1) Balls | |
| | (2) Shoes | |
| | XXX .SEPAK TAKRAW | |
| | (1) Balls | |
| | XXXI. SOFTBALL | |
| | (1) Bat (slugger) | |
| | (2) Catcher kit | |
| | (3) Balls | |
| | (4) Umpire Kit | |
| | (5) Left hand gloves | |
| | (6) Home Plate Rubber | |
| | (7) Mitt | |
| | (8) Chest Guard | |
| | (9) Leg Guard | |
| | (10) Hard Tow Shoe | |
| | (11) Face Mask | |
| | (12) Helmets | |
| | XXXII. SQUASH | |
| | (1) Racket | |
| | (2) Balls | |

| S.No. | Description of goods | Conditions |
|-------|---|--|
| 1 | 2 | 3 |
| 3. | <p>The following goods:-</p> <p>I. SOFTWARE MOUNTAINEERING EQUIPMENT</p> <p>(1) Climbing boots (2) Boot covers (3) Sleeping bags (feather) (4) Jackets (feather) (5) Trousers (feather) (6) Windproof Jackets</p> <p>(7) Windproof Pants (8) Anorack (9) Sallopat (10) Thermal undersuits (11) Gloves (feather) (12) Face Masks (13) High Altitude light weight tents (14) Summit Tents (15) Bivouac (16) Survival Blankets (17) Carrymats (18) Ruck Sack Frameless (19) Climbing ropes (20) Snow Goggles (21) Harness (22) Mittons (23) Gaiters</p> <p>II. IRON MONGERY MOUNTAINEERING EQUIPMENT</p> <p>(1) Ice Axe (2) Ice Axe cum hammers (3) Rock Hammers (4) Ice Pittons (5) Carrabiners (6) Rock Pittons (7) Ascenders and Descenders (8) Friends (sets) (9) Nuts and chocks (10) Pulleys (11) Etrier (12) Drills</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 from the President of the Indian Mountaineering Foundation, New Delhi, indicating-</p> <p>(i) the description, quantity and and value of he said goods ; and</p> <p>(ii) that the said goods are to be used in connection with mountaineering expedition or training."</p> |

| S.No. | Description of goods | Conditions |
|-------|--|---|
| 1 | 2 | 3 |
| | (13) Expansion bolts (14) Rescue pulleys (15) Sledges (16) Rescue stretchers (17) Crampons (18) Head lamps (19) Altimeters (20) Binoculars of high magnification (21) Avalanche peeps trans receivers (22) Oxygen Cylinders, Masks and other accessories (23) Gas Stoves/burners (24) Petrol stoves with accessories (25) MSR bottles III. ROCK CLIMBING EQUIPMENT (1) Holds (2) Climbing slippers (3) Harness (4) Climbing ropes (5) Anchors (6) Mechanical belay devices (7) Rock climbing shoes | |
| 4. | Challenge cups and trophies | If, - (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; (ii) the Assistant Commissioner of Customs is satisfied that the team proceeded abroad with the specific purpose of participating in the tournament; and (iii) the importer, as well as the Official Sports Association by whom the goods shall be retained, gives an under taking that the said goods shall be retained by the said Association and shall not be disposed off in any manner, save that of subsequent re-export when such re-export is one of the conditions of participation in the tournament. |
| 5. | Medals and trophies | If, - (i) awarded to members of Indian teams for their participation in international tournaments or competitions outside India; and |

| S.No. | Description of goods | Conditions |
|-------|---|--|
| 1 | 2 | 3 |
| 6. | Prizes won by any member of an Indian Team | <p>(ii) the Assitant Commissioner of Customs is satisfied that the said goods do not constitute an article of general utility.</p> <p>If, -</p> <p>(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 Assistant 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.</p> |
| 7. | Clay Birds | - |
| 8. | <p>The following goods:-</p> <p>(1) Ammunition-cartridges</p> <p>(2) Shooting sling, shooting glasses, ear muff, ear plugs, kneeling roll, shooting stand, spotting scope with stand and stop watch</p> <p>(3) Skeet or trap or double trap machine</p> | <p>If, -</p> <p>(a) the said goods are imported into India by</p> <p>(i) a State Rifle Association; or</p> <p>(ii) the District Rifle Association which is controlled by, or affiliated to, the State Rifle Association</p> |

| S.No. | Description of goods | Conditions |
|-------|--|--|
| 1 | 2 | 3 |
| | <p>with acoustic release</p> <p>(4) Targets and paper targets</p> <p>(5) Training aid for dry firing for all the shooting disciplines</p> <p>(6) Computer controlled or electronics controlled target system for 10metre, 25metre, 50metre and 300metre</p> <p>(7) Tool box for different machines used for sports of shooting</p> <p>(8) Competition sights and aperture, namely rear and front sights</p> <p>(9) Wooden or aluminium stocks, grips and cases</p> <p>(10) Cleaning material for weapons, namely, rod, cotton buds, oil and grease for arms.</p> | <p>(b) the importer, at the time of clearance of the goods, produces a certificate to the Assistant Commissioner of Customs or the Dy. Commissioner of Customs, as the case may be, from an officer not below the rank of the Deputy Secretary, in the Department of Youth Affairs and Sports, Ministry of Human Resource Development, Government of India, recommending grant of exemption to the said goods and indicating,-</p> <p>(i) the description, quantity and value of the said goods;</p> <p>(ii) that the Sports Authority of India recommends grant of exemption; and</p> <p>(iii) that the said goods are essential for the training purposes of the sports persons.</p> |
| 9. | Air Rifles/Pistols-0.177 calibres | <p>If, -</p> <p>(a) the said goods are imported into India by the National Rifle Association of India for the purpose of imparting training;</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, as the case may be, from an officer not below the rank of a Director in the Sports Authority of India, recommending grant of exemption to the said goods and indicating, -</p> <p>(i) the name and address of the importer of the said goods;</p> <p>(ii) the description, quantity and value of the said goods; and</p> <p>(iii) that the said goods are required for the purpose of imparting training.</p> |
| 10 | <p>(i) The following Anti-doping and dope testing related equipment, namely :-</p> <p>(1) Gas Chromatograph</p> | <p>(a) The said goods are imported into India by National Anti-Doping Agency or in the Ministry of Youth Affairs and Sports;</p> |

| S.No. | Description of goods | Conditions |
|-------|---|--|
| 1 | 2 | 3 |
| | (2) Gas Chromatograph-NPD | and |
| | (3) Gas Chromatograph-FID | (b) the importer, at the time of clearance of the |
| | (4) GasChromatograph-C-Isotope Ratio Mass Spectrometer | goods,produces a certificate to the Assistant Commissioner of Customs or Deputy |
| | (5) Gas Chromatograph-high resolution Mass Spectrometer | Commissioner of Customs as the case may be, from an officer not below the rank |
| | (6) Liquid chromatograph | of a Director in the Ministry of Youth Affairs and Sports indicating- |
| | (7) Liquid Chromatograph- Mass Spectrometer | |
| | (8) Elisa processor | (i) the name and address of the importer |
| | (9) Immuno Assay Analyser | and the description, quantity and |
| | (10) Blood cell counter and other Hematology analysers | value of the said goods; and |
| | (11) DNA/EPO analysing equipments Including cameras and other accessories | (ii) that the said goods are required in relation to anti-doping and |
| | (12) Computer and software other accessories for operating the dope testing related equipment | dope testing. |
| | (13) Auxiliary equipment for laboratory use like centrifuges; electronic balances; fume hoods; gas generators; gas supply systems including regulators, pipes and other lab wares | |
| | (14) Laboratory safety equipment including access control systems; | |
| | (ii) Chemicals used for sample processing for dope testing ; and | |
| | (iii) Pure drug standards and its metabolites; spiked drug standards in urine/blood; Synthetic standards. | |
| 11. | Trophy when imported into India by the National Sports Federation recognised by the Central Government or any Sports Body registered under any law for the time being in force, for being awarded to the winning team in the international tournament including bilateral tournament and World Cup event to be held in India | (i) The Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, is satisfied that the said goods do not constitute an article of general utility; |
| | | (ii) The recognised National Sports Federation or the registered Sports Body organising the in ternational tournament including bilateral tournament and World Cup event, gives the following documents to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, at the time of import, namely:- |

| S.No. | Description of goods | Conditions |
|-------|----------------------|---|
| 1 | 2 | 3 |
| | | <ul style="list-style-type: none"> (a) manufacturer's invoice; (b) photograph of the Trophy; (c) a declaration stating the purpose of import by the recognised National Sports Federation or the registered Sports Body as well as the International body, if any, at whose behest such Federation or Sports Body is conducting the tournament in India; (d) duration of event; <p>(iii) Such Federation or Sports Body gives an undertaking that,-</p> <ul style="list-style-type: none"> (a) the said Trophy is retained by the Federation or Sports Body and not disposed of in any manner until the event is concluded; (b) if the Trophy is awarded to the Indian team, such Federation or Sports Body shall retain the Trophy and shall not be disposed of in any manner whatsoever; (c) if the Trophy is awarded to a winning team other than the Indian team, the said Trophy shall be exported; <p>(iv) At the time of export, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, is satisfied that the international team which has won the Trophy has participated in the international tournament including bilateral tournament and World Cup held in India and that the identity of the Trophy is established.</p> |

