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Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade

Notification No. 35 /2015-2020
New Delhi, Dated: 12th December, 2019

Subject: Amendment in Para 2.25 of Foreign Trade Policy, 2015-20.

S.O. (E): In exercise of powers conferred by Section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends Para 2.25 of Foreign Trade Policy (FTP), 2015-2020 as under:

<table>
<thead>
<tr>
<th>Existing Para 2.25 of FTP, 2015-2020</th>
<th>Revised Para 2.25 of FTP, 2015-2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import of gifts shall be 'free' where such goods are otherwise freely importable under ITC (HS). In other cases, such imports shall be permitted against an authorisation issued by DGFT.</td>
<td>Import of goods, including those purchased from e-commerce portals, through post or courier, where Customs clearance is sought as gifts, is prohibited except for life saving drugs / medicines and Rakhi (but not gifts related to Rakhi).</td>
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Explanation:

1. Rakhi (but not gifts related to Rakhi) will be covered under Section 25(6) of Customs Act, 1962 that reads “... no duty shall be collected if the amount of duty leviable is equal to or less than Rs.100/.”

2. Import of goods as gifts with payment of full applicable duties is allowed

Effect of the Notification: Para 2.25 of Foreign Trade Policy, 2015-20 revised prohibiting import of goods, including those purchased from e-commerce portals, through post or courier, where Customs clearance is sought as gifts, except for life saving drugs / medicines and Rakhi (but not gifts related to Rakhi). Rakhi will be exempted as under Section 25(6) of Customs Act, 1962. Further, import of goods as gifts with payment of full applicable duty is permissible.

This issues with the approval of Minister of Commerce & Industry.

(Amit Yadav)
Director General of Foreign Trade &
Ex- officio Addl. Secretary to the Government of India
(F.No. 01/93/180/16/AM-16/PC-II(B)/e-1713)

Note: The principal notification No. 36/2015-2020, dated the 17th January, 2017 was published in the Gazette of India, Extraordinary vide number S.O. 172 (E), dated the 17th January, 2017.