

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUBSECTION (i)]

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

**Notification No. 115/2020-Customs (N.T.)**

New Delhi, the 30 December 2020

G.S.R.... (E). - In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely: -

**1. Short title and Commencement.** - (1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2020.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010,-

(i) in regulation 2, after sub-regulation (2), the following sub-regulation shall be inserted, namely:-

“(3) Notwithstanding anything contained in sub-regulation (2), these regulations shall apply to the import of and export of vaccines in relation to COVID-19.”;

(ii) in regulation 6, in sub-regulation (3), for the words “for gifts, samples and prototype of goods”, the words “for bonafide gifts, commercial samples and prototypes of goods and re-export of durable container including accessories thereof, imported in relation to COVID -19 vaccines” shall be substituted;

(iii) in Form H, in the declaration, in paragraph 2, after the words “prototypes of goods”, the words and expression “, empty durable container including accessories thereof, imported in relation to COVID -19 vaccines” shall be inserted.

[F.No. 451/22/2020-Cus.V]

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Kevin Boban

Under Secretary to the Government of India

Note: -The principal notification No. 36/2010-Customs (N.T.), dated the 5<sup>th</sup> May, 2010 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 385(E), dated the 5<sup>th</sup> May, 2010 and was last amended *vide* notification No. 74/2019 Customs (N.T.), dated the 9<sup>th</sup> October 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* number G.S.R. 764(E), dated the 9<sup>th</sup> October 2019.