

Circular No. 15/2025-Customs

F. No. 450/91/2024-Cus.IV

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

Room No. 229-A, North Block, New Delhi

Dated the 25th April, 2025

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax,
All Principal Commissioners/ Commissioners of Customs/Customs (Preventive),
All Principal Director Generals/Director Generals under CBIC.

Subject: Simplification of procedures related to Air Cargo Movement & Transshipment -reg.

Madam/Sir,

The Hon'ble Finance Minister during Budget Speech 2025-26 has emphasized upon facilitating upgradation of infrastructure and warehousing for air cargo including high value perishable horticulture produce and streamlining the cargo screening and customs protocols and making it further user-friendly. In this regard, the Central Board of Indirect Taxes and Customs (CBIC) has already taken various steps for ease of doing business and simplification of various procedures related to Customs, wherein, digitization of trade procedures, strengthening of Risk Management System (RMS), enhancement of AEO Programme, standardization of procedures across ports. These measures reflect in the National Time Release Study (NTRS) in terms of reduction in time for clearance of imports and exports.

2. To further simplify and harmonise the procedure at Air cargo and relating transshipment/movement, various suggestions received from trade on the above subject has been examined and Board has decided as follows:

(a) To expedite the process and as a compliance reduction measure, the Transshipment Permit fees of Rs. 20/- is being collected for every movement has been done away with, by amending the Goods Imported (Conditions of Transshipment) Regulations, 1995. (Notification No. 30/2025-Customs (N.T.) dated 24th April, 2025 refers).

(b) To cater to the growing need for movement of high-value or perishable nature of goods in import/export, Board has decided to harmonise the procedure for movement of Unit Load Devices (ULD) outside Customs Area, on the lines of procedure stipulated for marine containers Circular no. 31/2005-Customs dated 25.07.2005, for temporary import in terms of Notification No. 104/94-Customs by following the procedure as given below:

- i. The ULDs/air containers without any tracking devices or those along with tracking devices already affixed on the container, be imported temporarily outside the customs area on execution of a “Continuity Bond” by the air carriers/air console agents.
- ii. When the ULD is temporarily imported along with the tracking devices, the Tracking devices or data loggers should be identifiable with Unique Identity Numbers (UINs) and is to be recorded during import.
- iii. Such tracking devices or data loggers may contain a battery and Bluetooth technology for communications. Therefore, compliance to Aircraft and Airport Physical Security Guidelines/Regulations of the Ministry of Civil Aviation (BCAS) shall be required to be complied with.
- iv. The responsibility for providing the proof of export of such ULDs along with the tracking devices, if any within the time-period specified shall be of the carriers viz. air carriers/air console agents.
- v. It is reiterated that the exemption under Notification No.104/94-Cus does not cover temporary import of tracking devices/data loggers not affixed to the containers.
- vi. It is clarified that, procedure of temporary import will continue to be governed by the Board Circular No. 51/2020-Customs dated 20.11.2020, in cases where the importer other than air carrier/air console agent, is undertaking temporary import of durable container, either empty or laden, and taking it outside the customs area as temporary import;

3. It is also to note that, for ease of compliance, “All-India National Transshipment Bond” for imports was introduced in 2022. This was intended to avoid multiplicity of the bonds, that are submitted by airlines at multiple Customs stations for transshipment of cargo. Similarly, facility for transshipment requests at air cargo has also been enabled in ICEGATE, obviating the need for visiting Service Centres at the Air cargo. Airlines, Console Agents or other Air-transshippers are hereby encouraged to use the above facility.

4. Difficulties, if any in implementation of the Circular may be brought to the notice of the Board.

Yours faithfully,

धनंजय सिंह

(Dhananjay Singh)

Under Secretary to the Government of India