

Notification No. 108/95-CE, Dt. 28-8-95

**Goods supplied to UN/Intni. Organisations or Proj.
As amended vide Central Excise Notification No. 7/98-CE, dt. 2-6-1998;
33/98-CE, dt. 13-10-1998; 4/99-CE, dt. 11-2-99 and 40/99-CE, dt. 2-11-99.**

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excises and Salt Act, 1944 (1 of 1944) read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the said goods) when supplied to the United Nations or an international organisation for their official use or supplied to the projects financed by the said United Nations or an international organisation and approved by the Government of India, from the whole of-

(i) the duty of excise leviable thereon under section 3 of the Central Excises Act, 1944 (1 of 1944); and

(ii) the additional duty of excise leviable thereon under sub-section (1) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957):

Provided that before clearance if the said goods, the manufacturer produces before the Assistant Commissioner of Central Excise having jurisdiction over his factory :-

(a) in case the said goods are intended for the official use by the United Nations or an international organisation, a certificate from the United Nations or that international organisation that the said goods are intended for such use;

(b) in case of the said goods are-

(i) Supplied to an international organisation listed in the Annexure appended to this notification for use in a project that has been approved by the Government of India and financed (whether by a loan or a grant) by such an organisation, a certificate from such an organisation that the said goods are required for the execution of the said project and that the said project has duly been approved by the Government of India; or

(ii) Supplied to a project that has been approved by the Government of India and financed (whether by a loan or a grant) by an international organisation listed in the said annexure, a certificate from an officer not below the rank of Deputy Secretary to the Government of India, in the Ministry of finance (Department of Economic Affairs) that the said goods are required for the execution of the said project and that the said project has duly been approved by the government of India;

(Above b) i & ii have been substituted vide Cen Exc NTF [40/99](#) dt. 2-11-99)

(c) in case the said goods are intended to be supplied to a project financed (whether by a loan or a grant) by the World Bank, the Asian Development Bank or any international organisation, other than those listed in the

Annexure, and

(Above c) has been amended vide Cen Exc NTF [40/99](#) dt. 2-11-99)

(i) if the said project has been approved by the Government of India, a certificate from the executive head of the Project Implementing Authority and countersigned by an officer not below the rank of a Joint Secretary to the Government of India, in the concerned Line Ministry in the Government of India, that the said goods are required for the execution of the said project and that the said project has duly been approved by the Government of India, and

(ii) if the said project has been approved by the Government of India for implementation by the Government of a State or a Union Territory, a certificate from the executive head of the Project Implementing Authority and countersigned by the Principal Secretary or the Secretary (Finance), as the case may be, in the concerned State Government or the Union Territory, that the said goods are required for the execution of the said project, and that the said project has duly been approved by the Government of India for implementation by the concerned State Government.

(Above proviso has been amended vide Central Excise Notification [No. 4/99](#) dt. 11-2-99)

Explanation.-For the purpose of this notification,-

(a) "international organisation" means an international organisation to which the Central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), that the provisions of the Schedule to the said Act shall apply;

(b) "Line Ministry" means a Ministry in the Government of India, which has been so nominated with respect to a project, by the Government of India, in the Ministry of Finance (Department of Economic Affairs).'

(Above explanation has been amended vide Central Excise Notification No. 4/99 dt. 11-2-99)

ANNEXURE

1. United Nations Development Programme,
2. United Nations International Childrens' Fund,
3. Food and Agricultural Organisation,
4. International Labour Organisation,
5. World health Organisation,
6. United Nations Population Fund.
7. United Nations World Food Programme

8. United Nations Industrial Development Organisation.

(Above Sl. No. (8.) has been inserted vide [Ntf. No. 50/2001-CE](#), dt. 12-10-2001)

(Above Sl. No. (7.) has been inserted vide [Ntf. No. 36/2001-CE](#), dt. 6-7-2001)

(Above ANNEXURE has been added vide Cen NTF [40/99](#) dt. 2-11-99)

(Note:-see [Ntf. No. 31/2001-CE\(NT\)](#), dt. 21/06/2001)

Cus Ntf No.85/1999 Date 6/7/1999

Imports for Projects financed by UN - Duty Exemption conditions changed

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 makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), [No.84/97](#) Customs, dated the 11th November, 1997, namely:

In the said notification,-

- i. for the words "all the goods imported into India by the United Nations or an international organisation for execution of projects financed by them", the following words shall be substituted, namely:-

"all the goods imported into India for execution of projects financed by the United Nations or an international organisation"

- ii. for the proviso, the following shall be substituted, namely: -

"Provided that the importer, at the time of clearance of the goods, produces before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction:-

- i. in case the said goods are intended to be used in a project financed (whether by a loan or a grant) by the United Nations and the said project has been approved by the Government of India, a certificate from an officer not below the rank of a Deputy Secretary to the Government of India, in the Ministry of Finance (Department of Economic Affairs), that the said goods are required for the execution of the said project financed by the United Nations and that the said project has duly been approved by the Government of India, or
- ii. in case the said goods are intended to be used in a project financed (whether by a loan or a grant) by the World Bank, the Asian Development Bank or any other international organisation, and the project has been approved by the Government of India, a certificate from the executive head of the Project Implementing Authority and countersigned by an officer not below the rank of a Joint Secretary to the Government of India, in the concerned Line Ministry in the Government of India, that the said goods are required for the execution of the said project and that the said project has duly been approved by the Government of India, and
- iii. in case the said goods are intended to be used in a project financed (whether by a loan or a grant) by the World Bank, the Asian Development Bank or any other international organisation, and the said project has been approved by the Government of India for implementation by the Government of a State or a Union Territory a certificate from the executive head of the Project Implementing Authority and countersigned by the Principal Secretary or the Secretary (Finance), as the case may be, in the concerned State

Government or the Union Territory, that the said goods are required for the execution of the said project, and that the said project has duly been approved by the Government of India for implementation by the concerned State Government";

iii. for the Explanation, the following Explanation shall be substituted, namely:-

"Explanation For the purposes of this notification,-

- a. "international organisation" means an international organisation to which the central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), that the provisions of the Schedule to the said Act shall apply;
- b. "Line Ministry" means a Ministry in the Government of India, which has been so nominated with respect to a project, by the Government of India, in the Ministry of Finance (Department of Economic Affairs)".

Sd/-

(Prashant Kumar Sinha)

Under Secretary to the Government of India

Issued by:

Ministry of Finance Department of Revenue

New Delhi.