



Handbook of Procedures (Vol. I)

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Ministry of Commerce and Industry
Department of Commerce
Government of India

Website: <http://dgft.gov.in>

***Import of Second
Hand Capital Goods***

2.32.4 Import policy for seconds and defective, rags, PET bottles / waste, and ships is given in ITC (HS).

2.33 Import of second hand capital goods including refurbished / reconditioned spares, except those of personal computers/laptops, shall be allowed freely, subject to conditions for following categories:

Import of second hand computers including personal computers/ laptops and refurbished / reconditioned spares thereof is restricted.

Import of refurbished / reconditioned spares of capital goods, other than those of personal computers/laptops will be allowed on production of a Chartered Engineer certificate that such spares have atleast 80% residual life of original spare.

2.33.1 Notwithstanding provisions of Para 2.33 above, second hand computers, laptops and computer peripherals including printer, plotter, scanner, monitor, keyboard and storage units can be imported freely as donations by following category of donees:

- (i) Schools run by Central or State Government or a local body,
- (ii) Educational Institution run on non- commercial basis by any organization,
- (iii) Registered Charitable Hospital,
- (iv) Public Library,
- (v) Public funded Research and Development Establishment,
- (vi) Community Information Centre run by Central or State Government or local bodies,
- (vii) Adult Education Centre run by Central or State Government or a local body,
- (viii) Organization of Central or State Government or a Union Territory.

Imports under this sub Para would be subject to the condition that goods shall not be used for any commercial purpose, is non transferable and complies with all terms and conditions of relevant Customs Rules and Regulations.

2.33A Customs or any other Central or State Government authority may avail of services of Inspection and Certification Agencies in Appendix 5 of the HBP v1, for certifying residual life as well as valuation / purchase price of capital good.