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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

Notification No.86 /2017 –Customs

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R .... (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (2) of the Table hereto annexed and falling with in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) , when imported into India, from whole of the integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act subject to the conditions as specified in Column (3) of the said Table:

**TABLE**

<b>S. No.</b>	<b>Description of Goods</b>	<b>Conditions</b>
(1)	(2)	(3)
1.	The following sports goods for: <b><i>I. ARCHERY</i></b> (1) Bows and Arrows (2) Bow Handles (3) Bow Limbs (4) Bow Sinks (5) 'V' Bar Set (6) Button (7) String Material - fast and light (8) Arrow Tabs (9) Finger Tabs (10) Arm Guards (11) Target Face (12) Binoculars (13) Target Boss (14) Bow string (15) Clicker (16) Fletching Jig (17) Fletches (18) Chest Guard (19) Arrow Rest	(a) The said goods are imported into India by a sports person of outstanding eminence for training purposes;  (b) the importer, at the time of importation of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs from an officer not below the rank of a Deputy Secretary in the Department of Youth Affairs and Sports, Ministry of Human Resource Development, Government of India indicating- (i) the description, quantity and value of the said goods; (ii) that the importer is a sports person of outstanding eminence; and (iii) that the said goods are essential for the training purposes of the importer and recommends grant of the exemption;

<p>(20) Arrow Quiver (21) Nock</p> <p><b>II. ATHLETICS</b></p> <p>(1) Throwing Hammers (2) Discus (3) Shot . (4) Javelin (5) Fibre Glass Vaulting Poles (6) Shoes (7) Spikes (8) Cross Bar (10) Pole Vault (11) Cross Bar (high Jump) (12) Hurdles (13) Take off Board (14) Pole Vault Upright (15) Spring Board (16) Starting Blocks</p> <p><b>III. BADMINTON</b></p> <p>(1) Shuttlecocks (2) Racquets (3) Racquet Strings</p> <p><b>IV. BASKETBALL</b></p> <p>(1) Hydra Upright (2) Basket balls of superior quality (3) 24-second electronic device</p> <p><b>V. BILLIARDS AND SNOOKER</b></p> <p>(1) Billiards/Snooker Balls (2) Cues</p> <p><b>VI. BOXING</b></p> <p>(1) Cub Protector (2) Head Guard (3) Mouth Guard/Gum Shields (4) Boxing Gloves (5) Speed Balls (6) Training Robots (7) Shoes (8) Teeth Guard (9) Punching pad (10) Breast Guard for Ladies (11) Bandage (12) Scoring Device</p> <p><b>VIA. CRICKET</b></p> <p>(1) Cricket Balls (2) Bowling machines (3) Swiss ball for physical fitness/training (4) Aerobic equipment for</p>	<p><b>Provided</b> that in respect of goods listed under item XV 'SHOOTING' specified in column (2) of the Table, the said goods are imported into India by a renowned shooter for training purpose and such importer produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from the National Rifle Association of India that the importer is a renowned shooter.</p> <p><i>Explanation.</i> - For the purpose of this notification, "renowned shooter" means a person who has participated in a National Shooting Championship in an Open Men's Event or Open Women's Event or Open Civilian's Event whether through Qualifying Tournament or Wild Card Entry conducted in accordance with the rules of the International Shooting Union, and has attained the Minimum Qualifying Score prescribed by the National Rifle Association.</p> <p>(c) arms and ammunition shall be subject to the Licensing conditions imposed by the Directorate General of Foreign Trade and approvals by the Ministry of Home Affairs.</p>
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physical training

**VIB. CARROM**

(1) Carrom Board

**VIC. CANOEING, KAYAKING  
AND ROWING**

(1) Boats

(2) Paddles

(3) Ergometers

**VII. CYCLING**

(1) Helmet/aerodynamic

(2) Skin fit riding kit (T-Shirt and shorts in one piece)

(3) Leather cycling shoes, with cleats

(4) Gloves

(5) Skin-fit warming up kit (one piece lower and top full sleeve)

(6) Racing cycles (Road) for competitions and training, with spares

(7) Racing cycle (Track) for competitions and training, with spares

**VIII. FENCING**

(1) Complete set of fencing equipment with accessories/ spares

(2) Shoes

**IX. FOOTBALL**

(1) Footballs of superior quality

(2) Goal keeper kits, complete

(3) Football Shoes

(4) Shin Guard

**X. GYMNASTICS**

(1) Trampoline

(2) Parallel bar

(3) Horizontal bar

(4) Pommel horse

(5) Vaulting horse

(6) Roman rings

(7) Vault runway

(8) Vaulting Boards

(9) Balance Beams

(10) Uneven bar

(11) Floor plates

(12) Parallel bar rails

(13) Uneven bar rails

(14) Straps and rings

(15) Scoring System

(16) Mushroom

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| <p>(17) Beat Board<br/> (18) Spare Bars<br/> (19) Crash Mats<br/> (20) Acrobatic Tumbling Mat<br/> (21) Floor Exercise Mat<br/> (22) Rhythmic Apparatus Ball<br/> (23) Rope, Clubs &amp; Ribbon<br/> (24) Palm Guard<br/> <b>XI. GOLF</b><br/> (1) Golf balls<br/> (2) Golf clubs<br/> <b>XII. HOCKEY</b><br/> (1) Complete goal keeper's kits<br/> (2) Synthetic dimpled balls<br/> (3) Shoes<br/> (4) Hockey Sticks<br/> (5) Goal Post<br/> (6) Turf cleaning Machine<br/> (7) Ball Throwing Machine<br/> <b>XIII. HANDBALL</b><br/> (1) Hand balls of superior quality<br/> <b>XIV. JUDO</b><br/> (1) Judo Mats<br/> (2) Judo Dresses<br/> (3) Supporting and Strapping<br/> (4) Judo Dummy<br/> (5) Shoes<br/> (6) Crash Mate<br/> (7) Scoring System<br/> <b>XV. SHOOTING</b><br/> (1) Rifles - .22 Calibres (should have at least an outside barrel diameter of 10 mm.)<br/> (2) Pistols - .22 and .32 Calibres (barrels should be measured from the Breach point)<br/> (3) Air Rifles/Pistols - 4.5 mm/0.177 Calibres<br/> (4) Shot Guns -12 bore (should be "Ventilated Rib" and "Single Sighting Planes")<br/> (5) Air pellets - Diabelotype (i.e. with flat nose and metround on painted nose)<br/> (6) Ammunition -<br/> 12 bore cartridges,<br/> .27 air pellets,<br/> .22 bore match cartridges,<br/> .22 bore rapid fire (short) cartridges,</p> |  |
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	<p>.22 bore pistol match standard sports,          .32 bore wad - cutters          (7) .32 bore revolver (barrel length should not be less than 4<sup>1/2</sup>" and measurements are to be taken from the end of the cylinder holding the cartridge)          (8) .22 bore revolver - (barrel length same as above)          (9) Telescope          (10) 12 Bore Gun          (11) .38/.357 revolver/pistol          (12) Rifles 7.62/.308 or any caliber upto 8mm          (13) Electronic Target scoring system          (14) Clay birds  <b>XVI. SKIING</b>          (1) Skis          (2) Ski bindings          (3) Ski boots          (4) Ski suits          (5) Shoes  <b>XVII. SWIMMING/WATER POLO</b>          (1) Goggles          (2) Pace clocks          (3) Pull buoy          (4) Kick boards          (5) Lane Rope          (6) Resuscitators          (7) Life Jackets          (8) Portable Starting Blocks          (9) Stop Watch  <b>XVIII. TABLE TENNIS</b>          (1) Balls          (2) Racquets          (3) Rubber sheets  <b>XIX. VOLLEYBALL</b>          (1) Volleyballs of superior quality          (2) Pressure gauge          (3) Knee pads          (4) Volleyball adjustable poles          (5) Volleyball fibreglass antenna  <b>XIXA. WATER POLO</b>          (1) Balls          (2) Caps  <b>XX. WEIGHTLIFTING</b></p>	
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| <p>(1) Barbell sets and rods<br/> (2) Barbell Plates/discs<br/> (3) Shoes<br/> <b>XXI. WRESTLING</b><br/> (1) Wrestling Mats<br/> (2) Dummy<br/> (3) Wrestling costumes<br/> <b>XXII. YACHTING</b><br/> (1) Binoculars<br/> (2) Boats and other accessories.<br/> <b>XXIII. EQUESTRIAN</b><br/> (1) Saddle<br/> (2) Bridle<br/> (3) Stirrup Leather<br/> (4) Stirrup Iron<br/> (5) Bits<br/> (6) Jumping Set<br/> <b>XXIV. KABBADI</b><br/> (1) Mats<br/> (2) Shoes<br/> <b>XXV. KARATE</b><br/> (1) Karate Mat<br/> (2) Kit<br/> <b>XXVI. LAWN TENNIS</b><br/> (1) Rackets<br/> (2) Balls<br/> (3) Shoes<br/> (4) Racket String/ Gut<br/> <b>XXVII. LAWN BOWLING</b><br/> (1) Balls<br/> (2) Jack<br/> <b>XXVIII. ROWING</b><br/> (1) Fixed Purl<br/> (2) Shoes<br/> (3) Row Balls<br/> (4) Assorted tools<br/> (5) Carbon fibre oars and sculls<br/> (6) Ruttons and sleeves for oars<br/> (7) Material for boat repair<br/> <b>XXIX. RUGBY</b><br/> (1) Balls<br/> (2) Shoes<br/> <b>XXX. SEPAK TAKRAW</b><br/> (1) Balls<br/> <b>XXXI. SOFTBALL</b><br/> (1) Bat (slugger)<br/> (2) Catcher kit<br/> (3) Balls<br/> (4) Umpire Kit<br/> (5) Left hand gloves</p> |  |
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(6) Home Plate Rubber (7) Mitt (8) Chest Guard (9) Leg Guard (10) Hard Tow Shoe (11) Face Mask (12) Helmets <b>XXXII. SQUASH</b> (1) Racket (2) Balls	
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2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.

[F. No. 354/320/2017-TRU]

(Ruchi Bisht)  
Under Secretary to Government of India.