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Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Vanijsya Bhawan

**Notification No. 23 /2023**  
**New Delhi, Dated: 3<sup>rd</sup> August, 2023**

**Subject: Amendment in Import Policy of Items under HSN 8471 of Chapter 84 of Schedule-I (Import Policy) of ITC (HS), 2022 -reg**

**S.O.(E):** In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, the Central Government hereby makes the following amendments under Chapter 84 of Schedule - I (Import Policy) of ITC (HS) 2022:

1. Policy condition No. 04 of the Chapter 84 is introduced as under:

- i. Import of Laptops, Tablets, All-in-one Personal Computers, and Ultra small form factor Computers and Servers falling under HSN 8471 shall be 'Restricted' and their import would be allowed against a valid Licence for Restricted Imports.
- ii. The said Restriction shall not be applicable to Imports under Baggage Rules, as amended from time to time.
- iii. Exemption from Import Licencing requirements is provided for Import of 1 Laptop, Tablet, All-in-one Personal Computer, or Ultra small form factor Computer, including those purchased from e-commerce portals, through post or courier. Imports shall be subject to payment of duty as applicable.
- iv. Exemption from import licence is provided for up to 20 such items per consignment for the purpose of R&D, Testing, Benchmarking and Evaluation, repair and re-export, Product Development purposes. Given imports shall be allowed subject to condition that the imported goods shall be used for the stated purposes only and will not be sold. Further, after the intended purpose, the products would either be destroyed beyond use or re-exported.
- v. In reference to para 2.28 of the FTP regarding re-import of goods repaired abroad, licence for Restricted Imports shall not be required for repair and return of said items.
- vi. Laptops, Tablets, All-in-one Personal Computers, and Ultra small form factor Computers and Servers which are an essential part of a Capital Good shall be exempted from the import licencing requirements.



2. The policy/ condition for import of the following items covered under CTH 8471 are revised as under:

ITC(HS)	Item description	Existing Policy	Revised Policy	Revised Policy Condition
84713010	--- Personal computer	Free	Restricted	Subject to Policy condition no.4 of the Chapter
84713090	--- Other	Free	Restricted	Subject to Policy condition no.4 of the Chapter
84714110	--- Micro computer	Free	Restricted	Subject to Policy condition no.4 of the Chapter
84714120	--- Large or main frame computer	Free	Restricted	Subject to Policy condition no.4 of the Chapter
84714190	--- Other	Free	Restricted	Subject to Policy condition no.4 of the Chapter
84714900	-Other automatic dataprocessing machines: --Other, presented in the form of systems	Free	Restricted	Subject to Policy condition no.4 of the Chapter
84715000	-Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units	Free	Restricted	Subject to Policy condition no.4 of the Chapter

**Effect of the Notification:** Import of Laptops, Tablets, All-in-one Personal Computers, and Ultra small form factor Computers, Servers under HSN 8471 is 'Restricted' with immediate effect. Exemption from import licencing is given to 1 such item except Servers per consignment. Exemption from import licencing is provided up to 20 items per consignment for R&D, Testing, Benchmarking and Evaluation, Repair and return, Product Development purposes. Exemption is further provided for re-import of such items repaired abroad. Exemption is also provided where the item is an essential part of a Capital Good.

This issues with the approval of Minister of Commerce & Industry.

  
3.8.2023

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