

**Circular No. 23/2023-Customs**

F. No.528/36/2016-STO(TU)  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)

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North Block, New Delhi.  
Date: 30<sup>th</sup> September, 2023

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.

Madam/Sir,

**Subject: Mandatory additional qualifiers in import/export declarations in respect of certain products-reg**

Reference is drawn to the Circular No. 15/2023-Customs dated 07.06.2023 on the above-mentioned subject. The due date for implementation of Circular no. 15/2023-Customs dated 07.06.2023 was extended from 01.07.2023 to 01.10.2023 vide Circular no. 18/2023-Customs dated 30.06.2023.

2. Various representations received in this regard has been examined in consultation with Department of Chemicals and Petrochemicals. Several stakeholder consultations were also held in this regard. Based on such consultation, the changes are made in the Circular No. 15/2023-Cus dated 07<sup>th</sup> June, 2023, para (4.1) and (4.2) as follows:

“4.1 For the commodities imported under chapters 28, 29, 32, heading 3808 and chapter 39, it has been decided to seek additional details mandatorily at the time of filing import declarations as follows:

(a) **Chemical Category:**

- (I) Bulk and Basic Chemicals;
- (II) Formulations and Mixtures or
- (III) Proprietary component, R&D or Others

b. In case of above chemical categories:

<b>Chemical Category</b>	<b>Additional Details required</b>
Bulk and Basic Chemicals	CAS number and IUPAC name is mandatory
Formulations and Mixtures	CAS number and IUPAC name of Main/ Active ingredient (atleast one) is mandatory
Proprietary component, R&D or Others	CAS number or IUPAC name of Main/ Active ingredient (atleast one) is mandatory

4.2 In case of non-availability of information for even one ingredient with the importer for the reason that information is not shared by the supplier due to confidentiality, a self-undertaking is to be provided in the Bill of Entry as follows:

**Declaration on non-availability of CAS & IUPAC details**

*I certify that the information related to IUPAC & CAS number is not in my possession as the same is not provided by my supplier due to confidentiality.*

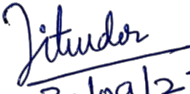
4.3 The details of constituents declared in the Bill of Entry will be printed as Masked fields in the Bill of Entry.

4.4 These additional qualifiers shall be mandatory for imports under the said chapters for all bills of entry filed on or after **15.10.2023**, in the manner mentioned in the Annexure-1 to this Circular. These fields shall be in addition to the existing declaration being made by importers. ”

3. It is to be clarified that mandatory additional qualifiers for exports under the specific CTHs of the said chapters for all Shipping bills filed on or after **01.10.2023** will remain the same.

4. Suitable Public Notice etc may kindly be issued for guidance. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of Board.

5. Hindi version follows

  
30/09/23  
(Jitender Singh)

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