**Guidance Note on Special Trade Transactions & Customs Representation**

**Re-Import & Re-Export -**

* **Re-Import:** Bringing back exported goods due to rejection, repair, exhibition returns.
  + Allowed duty-free if exported under bond or with proper proof.
  + Documentation: Export proof, re-import bill of entry, Customs approval.
* **Re-Export:** Sending back imported goods (defective/replacement).
  + Allowed within prescribed period (often 6 months).
  + Duty drawback/refund possible if duty was paid earlier.

**✅ Do’s & Don’ts Summary:**

**Do’s -**

* Verify product eligibility under FTP.
* Keep all customs documents handy (5-year record).
* Ensure timely filing of appeals in case of disputes.
* Use digital tools like ICEGATE for status tracking.

**Don’ts -**

* Don’t undervalue goods or misdeclare HSN.
* Don’t import second-hand machinery without clearance.
* Don’t ignore customs notices (can lead to penalties).
* Don’t assume baggage rules cover commercial goods.

**Documentation, Fee Structure & Timelines:**

**Re-Import & Re-Export -**

**Documents:**

* Prior Export Shipping Bill copy
* Commercial Invoice & Packing List
* Customs Permission Letter
* Bill of Entry (Re-import) / Shipping Bill (Re-export)
* Chartered Engineer Certificate (if for repair/return)

**Fee:**

* Customs duty (if not exempted).
* Re-export filing: ₹500–₹1,000.

**Timeline:**

* Clearance within 2–3 days (with proper documents).