

Question No. 5 Write short notes on the following: iii) Bill of Entry

Solution: Bill of Entry (BOE) is a document on which clearance of imported goods is effected. All goods discharged from a vessel, from foreign or coastal ports are cleared on BOE in the prescribed form. The Bill of Entry form has been standardised by the Central Board of Excise and Customs.

Four copies of BOE are submitted. Original and duplicate for customer departments, triplicate is owner's copy and the fourth copy is for the purpose of foreign exchange to be submitted to bank.

There are three types of BOE as discussed below:

1. **Bill of entry for home consumption (white in colour):** where an importer wants to get his goods cleared in one lot, he has to present the BOE for home consumption.
2. **Bill of entry for warehousing (into bond, yellow in colour):** Where an importer wants to shift goods to a warehouse and thereafter gets his goods cleared in small lots, he has to present 'into bond' BOE. Reason may be that he is unable to pay duty leviable on all goods at one instance or may be because of storage problem.
3. **Ex-Bond Bill of Entry (Green in Colour):** When an importer wants to remove goods from the warehouse, he has to present an Ex-bond BOE which is green in colour.

BOE is not required in the following cases:

1. passengers baggage .
2. favour parcels
3. mail box and post parcels
4. boxes, kennels of cargos containing live animals or birds
5. unserviceable stores, e.g. dunnage wood, empty bottles, drums etc. of reasonable value
6. ship's stores in small quantities for personal use
7. cargo by sailing vessels from customs ports when landed at open bundles only

For imports through the medium of post there is no bill of entry. Instead a way bill is prepared by the foreign post office for assessment of duty..