CBIC

Importers must declare hazardous cargo in the bill of entry

CBIC Circular No. 24/2026-Customs makes importers declare hazardous cargo at item level in the bill of entry for goods under the Chapters in its Annexure-A.

THE CENTRAL BOARD OF Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, issued Circular No. 24/2026-Customs, F. No. 401/04/2025-Cus.III, dated May 14, 2026. Its subject is the identification and import clearance of hazardous cargo. It is addressed to the Chief Commissioners, Commissioners and Directors General under CBIC. The circular says the trade asked for hazardous cargo to be identified and for bills of entry covering it to be flagged by the system, so that assessing officers can process them quickly. CBIC consulted Mumbai Customs Zone-II (NAC Chemicals) and compiled a list of selected hazardous cargo from industry feedback. That list is Annexure-A.

KEY FACTS

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Under paragraph 4, the importer must declare hazardous cargo at item level in the bill of entry if the imported goods "fall under the corresponding Chapters mentioned in Annexure-A". The system flags such bills to the officer for expeditious clearance. At assessment, examination and out of charge (the order that releases the goods), the system shows the customs officer a message that the bill of entry contains hazardous cargo. The circular says the DG Systems will issue a detailed Advisory, and that the facility will be in place across all customs formations by July 1, 2026. The National Customs Targeting Centre (NCTC) is to change the Risk Management System (RMS) to give these goods better facilitation.

Annexure-A has 68 entries, each with a description and an eight-digit customs tariff heading (CTH): 61 in Chapter 29, four in Chapter 28 and three in Chapter 38. Examples include "BROMINE ELEMENTAL" (2801 30 20), "HYDRAZINE HYDRATE 64 PCT" (2825 10 20), "MONOISOPROPYL AMINE 99.5% MIN" (2921 19 90) and "FORMIC ACID 99%" (2915 11 00). "ACETONITRILE" is listed twice, at 2926 90 00 and 2926 90 90. The three Chapter 38 entries all sit under heading 3808 and are described as technical grades, such as "ATRAZINE TECHNICAL 95% MIN" (3808 93 99). Seven entries describe goods in an ISO tank container, such as "BENZALDEHYDE (ISO TANK CONTAINER)". Some goods appear more than once, and some descriptions add a note such as " (APTA CERTIFICATE ATTACHED)".

The circular places the declaration on the importer and does not mention customs brokers. It does not define hazardous cargo or say what happens when a bill of entry leaves out a required declaration. Paragraph 4 refers to Chapters, while Annexure-A lists items with eight-digit headings; the circular does not say more on how the two relate. It mentions ISO tanks only in the Annexure's descriptions. It asks field formations to inform the trade through Trade or Public Notices, to issue Standing Orders for officers, and to report any difficulties to the Board. It is signed by Anshuman Yadav, OSD (Cus-III).

Issued by	Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance

Document	Circular No. 24/2026-Customs
File number	F. No. 401/04/2025-Cus.III
Dated	May 14, 2026
Applies to	Importers of goods that fall under the Chapters in Annexure-A
Declaration	Hazardous cargo, mandatorily, at item level in the bill of entry
Annexure-A	68 entries, each with a description and an eight-digit tariff heading: 61 in Chapter 29, four in Chapter 28 and three in Chapter 38
At assessment, examination and out of charge	The system shows the officer a message that the bill of entry contains hazardous cargo
In place by	July 1, 2026, across all customs formations
To follow	A detailed Advisory from the DG Systems; changes to the RMS by NCTC
Signed by	Anshuman Yadav, OSD (Cus-III)

The circular (PDF, 89 KB)

Source: CBIC's own copy.

Checked against the official copy on October 28, 2026.

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