In light of the international response to the earthquake in Nepal, customs requirements for humanitarian cargo entering Nepal are provided in this snapshot. Organisations are advised that as of 26 May, normal pre-emergency customs procedures have been reinstated for humanitarian cargo entering Kathmandu International Airport. Please note that this document is subject to change according to the situation on the ground and new information.

**Customs Procedures**

- For the first month of the humanitarian emergency response to the Nepal earthquake, customs procedures and import duties were largely waived for relief goods entering the country. **On May 26, normal pre-emergency customs requirements have been reinstated.**
- The following documents are required for customs clearance of humanitarian shipments:
  1. Bill of Lading/Airway bill, original copy
  2. Cargo Manifest
  3. Proforma Invoice stating the real value of the goods
- There is no blanket waiver in Nepal for humanitarian goods.
- The government approved list of items automatically eligible for duty exemption issued on 26 May, is no longer valid as of 4 June.
- To obtain duty exemption, an NGO must be registered with the government and have a Memorandum of Understanding (MoU) clearly indicating their right to exemption. A distribution plan might also be requested.
- Duty exemption has to be applied on a case-to-case basis via the appropriate ministry (ie. The Ministry of Health for Medical Goods, the Ministry of Foreign Affairs for mixed NFI/food, etc.). This ministry writes a letter to the Ministry of Finance, which then advises the Customs Authorities of the status. The process can take up to 7 working days.
- This process must take place well in advance to the arrival of the cargo in Nepal or the items will be blocked in customs until the appropriate paperwork is provided. This is already causing congestion at customs areas both at Kathmandu International Airport (KTM) and at Customs Offices at the border with India.
- It is likely that tax exemption will only be obtained for certain items and not for the full cargo.
- For customs clearance using a local NGO partner as consignee the process remains the same; customs clearance will have to be done by the local entity and duties paid when applicable.
- These procedures are applicable at all points of entry into Nepal.
- The import of telecommunications devices continues to be restricted.

**Kathmandu International Airport**

- Organisations should have a ground handling and clearing agent for all humanitarian flights that are not Nepal Airlines.
- Handling and landing fees will be payable to the airport authorities for all flights.
- For all incoming cargo facilitated through the Logistics Cluster, details of the flight and cargo should be provided at least 24 hours in advance. All customs clearance remains the responsibility of the receiving organisation.