

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 they are responsible for following the required customs procedures. Please note that this document is subject to change according to the situation on the ground and new information.

Customs Procedures for humanitarian cargo entering Nepal

- For the first month of the humanitarian emergency response to the Nepal earthquake, customs procedures and import duties were largely waived for humanitarian relief items entering the country.
- On 3 June 2015 a directive was issued requesting organisations to deposit their cargo at Government Central Warehouses at Kathmandu International Airport (KTM) in order to receive tax-exempt customs clearances. This system continues to remain in place.
- On 23 June 2015 pre-earthquake customs procedures were reinstated as the government moved from emergency to recovery phase.
- Though there are no special provisions for humanitarian cargo at present, it is still possible to apply for tax exemption provided the cargo is:
 1. Included in the Government Approved List of Humanitarian Relief items for Nepal:
<http://www.logcluster.org/document/government-approved-list-humanitarian-relief-items-nepal>
 2. Consigned to International or National Non-Governmental Organisations registered in Nepal.
- For all incoming humanitarian cargo the following documents are required:
 1. Waybill (Bill of Lading) / Road Waybill (CMR) / Air Waybill (AWB);
 2. Cargo Manifest;
 3. Pro-forma Invoice stating the real value of cargo, or donation letter.
- To apply for tax exemption, organisations should obtain a letter of recommendation from the relevant Ministry, with whom they may have a Memorandum of Understanding (MoU), and submit it to the Ministry of Finance. If approved, the Ministry of Finance will then authorise customs authorities to issue a waiver. Organisations are reminded that tax exemption will be considered on a case-by-case basis.
- Wherever possible the Government of Nepal is encouraging local procurement for relief and reconstruction materials.
- For further information please refer to the Customs Procedures of Government of Nepal for Earthquake Emergency Response (English and Nepalese):
<http://www.logcluster.org/document/customs-procedures-government-nepal-earthquake-emergency-response-english-and-nepalese>

Kathmandu Airport

- Organisations will need 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, a copy of the customs clearance documents and the packing list/Cargo Manifest will be requested, along with the MoU with the government if available. This should indicate organisations' focal point for requesting duty exemption.

- For cargo stored at the Government Central Warehouses at Kathmandu International Airport (KTM), charges will be applicable. Please note this does not apply to cargo stored at the Humanitarian Staging Area (HSA).

Corrugated Galvanised Iron sheets (CGI)

- On 5 June the import duty for CGI sheets was reduced from 30% to 15% for all CGI, provided the sheets are 120 grams zinc coating and meet Nepal standards or equivalent. The CGI must also enter Nepal through the Biratnagar, Birgunj, Bhairahawa or Dry Border customs offices. This is applicable for CGI imported for commercial purposes.
- To apply for tax exemption for CGI consignments, organisations should obtain a letter of recommendation from the relevant Ministry, with whom they may have a Memorandum of Understanding (MoU), and submit it to the Ministry of Finance. If approved, the Ministry of Finance will then authorise customs authorities to issue a waiver. Supporting documentation from the Chief District Officer (CDO) where the CGI will be distributed is also recommended, along with a tentative distribution plan. Exemptions will be considered on a case-by-case basis.
- Organisations looking to import CGI to preposition for the monsoon season and emergency preparedness, should make their case with the Ministry of Finance.
- For further information please refer to the Letter from the Department of Customs on CGI Sheets (English and Nepalese):
<http://www.logcluster.org/document/letter-department-customs-cgi-sheets-english-and-nepalese>