

F.No.-334/4/2026-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

New Delhi, dated 1st February, 2026

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Prev.),
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax,
All Principal Commissioners/ Commissioners of Customs/Customs (Prev.),
All Principal Commissioners/Commissioners of Customs & Central Tax,
All Principal Director Generals/Director Generals under CBIC.

Madam/Sir,

Subject: Clarification on the term “RPA (Remote Pilot Aircraft) for military use”– reg.

Reference is invited to S.No. 59 of Table II of notification No.45/2025-Customs dated 24.10.2025, wherein exemption from payment of Basic Customs Duty (BCD) and Integrated Goods and Services Tax (IGST) have been prescribed for ‘RPA (Remote Pilot Aircraft) for military use’.

2. The above said exemption is available only when the said goods are imported into India by the Ministry of Defence, or the Defence forces, or the Defence Public Sector Units, or other Public Sector Units, or any other entity, for the Defence forces. Further, the exemption is subject to the importer furnishing a certificate from an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Defence.

3. In this regard, it is clarified that for the purposes of S. No. 59 of Table II of notification No.45/2025-Customs dated 24.10.2025, the term RPA (Remote Pilot Aircraft) covers aircrafts that are remotely piloted, by whatever name known, i.e., Drones or Unmanned Aerial Vehicles (UAV) or Unmanned Aircraft System (UAS).

4. Difficulty faced, if any, in implementation, may be brought to the notice of the Board.

5. Hindi version will follow.

Yours faithfully,

Dheeraj Sharma
Under Secretary to the Government of India