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State of the Art



# FOOD & BEVERAGES

## IMPORTING

# INDIA

FLANDERS INVESTMENT & TRADE MARKET SURVEY

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IMPORTING FOOD & BEVERAGES

INDIA

Regulatory landscape and tax structure.

July 2022

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# 1. OVERVIEW

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The Food and Beverage landscape is evolving and presents an exciting proposition for brands, especially in a market that happens to have one of the largest consumer bases globally. The Indian consumer base appeals to both domestic and international brands, but the regulatory and food safety aspect of operating in the Indian F&B sector can at times be a bit challenging.

**Importing Food and Beverage – India** is a market guide outlining the regulatory framework, custom duties, and some of the practical points for Flemish companies looking to export to India.

**FSSAI (Food Safety & Standards Authority of India)** - [www.fssai.gov.in](http://www.fssai.gov.in) is a federal-level nodal agency responsible for drafting and implementing laws and guidelines pertaining to the food and beverage (F&B) sector. All F&B brands/companies entering India needs to adhere to the guideline and food import clearance system as laid down by FSSAI.

# 2. AGENCIES INVOLVED IN IMPORT OF F&B

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- **[Food Safety and Standards Authority of India \(FSSAI\)](#)** FSSAI is an autonomous body established under the **Ministry of Health & Family Welfare**, responsible for the drafting and implementation of the **Food Safety and Standards Act 2006**. This Act is responsible for formulating the standards of products and the labelling legislation. It samples and controls each consignment arriving in India. If the food products are not as per FSSAI regulations, the consignment will be rejected and will not be allowed into India. Flemish businesses exporting food products to India must be aware of the FSSAI procedures and regulations relating to food import.
- **[Ministry of Agriculture, Department for Plant Quarantine Organization](#)** This department is responsible for drafting and publishing the Plant Quarantine Order. If you take a look at the link you will come across products allowed to be exported from Belgium or the EU to India (<https://plantquarantineindia.nic.in/pqispub/pdf/files/pqorder2015.pdf>). The Department is also responsible for the issuance of import permits and phytosanitary certificates.
- **[Ministry of Agriculture, Department of Animal Husbandry & Dairying & Fisheries](#)** This department is responsible for issuing the conditions for the certificates and pre-requisite for the import of animal-origin products.
- **[Ministry of Consumer Affairs, Food & Public Distribution, Department of Consumer Affairs](#)** The Department is responsible for legal metrology. The Department defines the content of the labelling, but for food and beverages, FSSAI regulations supersede this legislation. The legal metrology is only superseding FSSAI for MRP (maximum retail price), consumer care details, and net weight.



- [Central Board of Indirect Taxes and Customs \(CBIC\)](#) is a part of the Department of Revenue under the Ministry of Finance, Government of India. CBIC is tasked with the formulation of policy concerning levy and collection of Customs, Central Goods & Services Tax (CGST), and IGST (Integrated Goods and Services Tax).

### 3. THUMB RULE FOR IMPORTING

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- Is your product permitted to be imported into India?
- Is your product labelling compliant with the Indian legislation?
- Is the potential Indian importer experienced in dealing with imported F&B products?
- Does the importer have the pertinent local market knowledge to assist you with market compliance and regulations for import?
- The documentation required for import can vary from port to port and from product to product.
- Alcoholic beverages have much more specific legislation in comparison to food items.

### 4. PRACTICALITIES

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#### 4.1 SENDING PRODUCT SAMPLES

- All regulations applicable for the import of food and beverages in India are also applicable for the import of samples.
- The main exemption on this rule is **food imported for the purpose of exhibitions and tastings**, subject to certain conditions like samples will be tested from the consignment arriving at the port of entry. This exemption cannot be used for sending samples to a potential Indian importer.
- In addition to the legislation, the Indian importer needs to submit exemption certificate FORM No 10 (as per the format given below) for purpose of importing F&B samples for trade fairs/exhibitions:





**FORM- 10**

[See regulation 7 (5)]

(For imported food consignment meant for Display Purpose in  
Trade Fair/Exhibition)

**Declaration and undertaking by Importer**

(To be printed on FBO/Importer/Company's Letterhead)

I/We, \_\_\_\_\_ [Proprietor/ Partner/ Managing Director/  
Director/ Authorised Signatory of M/S \_\_\_\_\_ <with address>  
\_\_\_\_\_ do hereby declare and undertake that:

- I/We have imported the consignment of \_\_\_\_\_ < Name of product > \_\_\_\_\_  
measuring \_\_\_\_\_ <Weight/ Units> from \_\_\_\_\_ \_<Country of origin of consignment>  
\_\_\_\_\_ vide \_\_\_\_\_ <Bill of entry number> \_\_\_\_\_ dated \_\_\_\_\_ at  
\_\_\_\_\_ <Port location> \_\_\_\_\_ ;
- The aforementioned Food Product is intended solely for the purpose of Display only in the  
Trade Fair/Exhibition\_< mention the specific event> \_\_\_\_\_ and not meant for any  
other commercial purpose.
- The aforementioned food, apart from Display, is also intended to be used for the purposes of Tasting and I/we  
undertake that no part of the said product shall be released in the market for consumption purposes in any other  
manner;
- I/We undertake that after conclusion of event, the opened packages of these articles will be destroyed and the  
packed food will be re-exported to the country of origin;
- I/We shall furnish the details of the total quantity of the consignment imported into India, the quantity  
consumed in the process of Tasting, the quantity destroyed and the quantity being re-exported to the competent  
authority in respect of the above said consignment after the conclusion of the Trade fair/Exhibition.

	Signatures of the Importer with Stamp/ Seal
	Name: _____
Place : _____	Address: _____
Date : _____	Contact Nos: _____

- Samples of Food and beverages (not for plant or animal products) can be sent to an individual who will not use the goods for commercial purposes.



## 4.2 PRODUCT TESTING & REGISTRATION

Prior to starting exports to India, your product is liable to be tested in an [FSSAI approved lab](#). If approved by the lab, the product gets registered with FSSAI and is allotted an FSSAI number. All food and beverage shipments arriving in India are eligible for random sample testing at the port. For exports of Fruits & vegetables, the responsible agency is the Plant Quarantine Organization (Ministry of Agriculture) and for non-processed meat, it is the Department of Animal Husbandry. The registration process for Alcoholic beverages is different from F&B. Please do refer to our guide specifically formulated for alcoholic beverages.

## 4.3 LICENSES / PRE-REQUISITE FOR SALES & DISTRIBUTION

The importer/distributor you identify to work with should have:

- The business needs to be registered as a proprietorship, partnership, private limited company or public limited company.
- Have a valid FSSAI license.
- Have a valid Import Export Code (IE Code as issued by DGFT – Directorate General of Foreign Trade).
- Empanelment with clearing and forwarding company dealing with F&B or In-house logistics team.
- Empanelment with FSSAI-approved food testing lab.

## 4.4 SHELF LIFE REQUIREMENT

All products entering India should have a valid shelf life of **not less than 60% of their original shelf life** or **three months before expiry**, whichever is less at the time of import. So products with a total shelf life of 120 days, must at entry have a remaining shelf life of at least 72 days (=60%). Products with a total shelf life of 180 days, must at entry have a remaining shelf life of 3 months (instead of 108 days (=60%).

**If the shelf life requirement is not fulfilled, the goods will NOT enter the country.**

From a commercial point of view, the longest shelf life possible for the imported product is of major importance to the Indian importer. This is due to the challenging logistics and a lack of (cold) storage in the country.



## 5. CLASSIFICATION OF F&B PRODUCTS

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Broadly, food and beverage products are classified under the following categories, especially by FSSAI.

- Processed Foods.
- Fresh fruits and vegetables.
- Frozen fruit and vegetables.
- Meat and dairy products.
- Alcoholic beverages.



### 5.1 PROCESSED FOODS

FSSAI has definitions for several products. In the past, the Authority used to define very specific standards but today they are tending toward international standards.

- Standards & additives:  
[www.fssai.gov.in/upload/uploadfiles/files/Compendium\\_Food\\_Additives\\_Regulations\\_30\\_06\\_2022.pdf](http://www.fssai.gov.in/upload/uploadfiles/files/Compendium_Food_Additives_Regulations_30_06_2022.pdf)
- Allowed contaminants, toxins & residues:  
[www.fssai.gov.in/upload/uploadfiles/files/Compendium\\_Contaminants\\_Regulations\\_28\\_01\\_2022.pdf](http://www.fssai.gov.in/upload/uploadfiles/files/Compendium_Contaminants_Regulations_28_01_2022.pdf)
- For non-specified foods:  
[www.fssai.gov.in/upload/uploadfiles/files/Gazette\\_Notification\\_NonSpecified\\_Food\\_Ingredients\\_15\\_09\\_2017.pdf](http://www.fssai.gov.in/upload/uploadfiles/files/Gazette_Notification_NonSpecified_Food_Ingredients_15_09_2017.pdf)

If your product is not matching with the defined standards, the potential importer can ask for a NOC (Non-Objectionable Certificate) with FSSAI. This procedure is time-consuming.





## 5.2 FRUITS & VEGETABLES

Fruit and vegetables can only be exported from Belgium to India if they are mentioned in the [Plant Quarantine Order \(PQO\)](#), India. In this Order, the additional declarations required to be incorporated into the phytosanitary certificate and the special conditions of import are also defined. Simultaneously as an exporter, you can also take a look at the [Handbook for EU Exporters of plants and plant products to India](#).

Apples and pears can be exported from Belgium to India. Belgium was one of the first EU member states to be allowed to export apples and pears. There is no need for Methyl Bromide fumigation when the goods enter India. If a kind of plant species is not listed in the Plant Quarantine Order, then a Pest Risk Analysis should be launched by FAVV/AFSCA ([www.favy-afsc.be/professionnels/exportation/vegetaux/default.asp#Inde](http://www.favy-afsc.be/professionnels/exportation/vegetaux/default.asp#Inde)) with the Indian authorities.

If you are interested in exporting plant species that are not in the Plant Quarantine Order, you should contact your sector organization. They can ask FAVV/AFSCA to start the negotiations. At this moment, there are Pest Risk Analysis pending with the Indian authorities for cucumber, tomato, raspberry, bell pepper, blueberries, and strawberry. The finalizing of these files can take several years. Once the product is in the Plant Quarantine Order, it opens the Indian market for all the Belgian exporters.

## 5.3 FROZEN FRUITS & VEGETABLES

Frozen fruit and frozen vegetables can only be imported from Belgium into India if they are mentioned in the [Plant Quarantine Order \(PQO\)](#). In this Order, the additional declarations which are required to be incorporated into the phytosanitary certificate and the special conditions of import are defined.

If a kind of plant species is not listed in the Plant Quarantine Order, then a Pest Risk Analysis should be launched by FAVV/AFSCA with the Indian authorities. If you are interested in exporting plant species that are not in the Plant Quarantine Order, you should contact your sector organization. They can ask FAVV/AFSCA to start the negotiations. At this moment, there is no Pest Risk Analysis pending with the Indian authorities.

At the moment, only frozen peas can be imported from Belgium.

## 5.4 MEAT & DAIRY PRODUCTS

The meat and dairy products that can be exported to India, can be found on the website of FAVV or AFSCA

- For Milk & Dairy Products:  
[www.favy-afsc.be/exportderdelanden/dierlijkeoorspronghumaneconsumptie/india/melk/](http://www.favy-afsc.be/exportderdelanden/dierlijkeoorspronghumaneconsumptie/india/melk/)
- For Pork meat & products:  
[www.favy-afsc.be/exportderdelanden/dierlijkeoorspronghumaneconsumptie/india/varken/](http://www.favy-afsc.be/exportderdelanden/dierlijkeoorspronghumaneconsumptie/india/varken/)
- For Poultry meat:  
[www.favy-afsc.be/exportderdelanden/dierlijkeoorspronghumaneconsumptie/india/pluimvee/](http://www.favy-afsc.be/exportderdelanden/dierlijkeoorspronghumaneconsumptie/india/pluimvee/)



Pork meat, milk, and dairy products and, poultry can be exported. If you are interested in exporting a product for which there is no certificate at this moment, you should contact your sector organization. They can ask FAVV/AFSCA to start the negotiations with the Indian authorities. This kind of negotiations take a long time and sometimes it is not possible to find a solution to the demands of the Indian authorities.

**It is prohibited to import beef products into India.**

## 5.5 ALCOHOLIC BEVERAGES

The standards in India on alcoholic beverages are a bit more complex as compared to F&B. Alcohol is one of the biggest revenue generators for the state but at the same time, the alcohol industry faces a lot of interference from the government. The complexity and creativity of the regulations, especially at the State level are a real burden for the Indian importers and the venues where alcoholic beverages are sold. Due to the specificity of the product, there is a separate manual published by FIT for the import of alcoholic beverages in India.

## 6. LABELLING REQUIREMENT

The labelling legislation is defined by FSSAI but also by the department for Legal Metrology. As the FSSAI requirements are inspected at entry and as most of these requirements have to be printed on the labels (stickers allowed at the entry for certain information only). We have primarily focused on the FSSAI requirements in this document.



Due to Legal Metrology legislation, it is possible that your Indian importer will ask for extra requirements (size of the labels, size of the letters,...).When you are starting up export, check with your importer if your labels are compliant with the Indian market.

**All information on the labels should be in English.**




### 6.1 LABELLING : PRE-PACKAGED FOOD (INCLUDING MULTI-PIECE PACKAGES)

Following data needs to be printed on the product label when goods enter the Indian border. If this information is not on the product labels, the goods will be stopped at the port of entry and they will have to be sent back.

- Name of the product
- **Manufacturer's name and address \***
- **Date of Manufacture (production date) \***
- **Lot/Batch number \***
- **List of Ingredients (in descending order – not required in case of single ingredient)**
- **Information/declaration on additives (if applicable). \***
- Net quantity in volume or weight



- **Best before or use by date or date of expiry \***
- Nutritional Information - per 100g or 100ml or per single consumption pack of the product and per serve percentage (%) contribution to Recommended Dietary Allowance (RDA). \*
- Instructions for use (if any)
- Country of Origin.
- **Generic Name. (Applicable only for proprietary food)\***
- Maximum Retail Price (maximum retail sales price (**MRP**) : at which the commodity may be sold to the end consumer. The **MRP** includes all taxes, or otherwise, freight, transport charges, commission payable to dealers, and charges for advertising, delivery, packing, forwarding, and any other relevant charges. Note: Pre-packaged food products meant for institutional use do not require the MRP, but a '**Not for Retail Sale**' declaration on the label is required)
- **Importers FSSAI License number and FSSAI Logo \***
- Customer care info
- **Importers Name & Address \***
- **Non-veg, veg & vegan Logo's \***
  - It is important to note that the classification of food as vegetarian or non-vegetarian is based on all ingredients in a product, including for example functional ingredients such as gelatin and food additives. Furthermore, eggs are considered non-vegetarian. Dairy is considered vegetarian unless it includes products of animal origin. Those products that adhere to [FSSAI standards](#) for vegan products will be liable to use the vegan logo.
  - These logos are not required on the label of alcoholic beverages.

• Non vegetarian logo	• Vegetarian logo	• Vegan logo
 <p>(brown triangle enclosed in brown square)</p>	 <p>(green enclosed in a green square)</p>	

With a view to facilitating ease of trade, FSSAI has given permission to rectify certain labelling information (those marked in **bold & \***). This set of information ( in **bold & \***) on the products can be labelled/rectified in a Custom-bonded warehouse upon arrival in India with prior permission from Indian Customs before the inspection of the goods. Stickers are allowed.



## 6.2 LABELLING : WHOLESALE / NON-RETAIL PACKAGES

Following data needs to be printed on the product label when goods enter the Indian port of entry. If this information is not on the product labels, the goods will be stopped at the port of entry and they will have to be sent back.

- Name of the product
- List of Ingredients (in descending order – not required in case of single ingredient)
- **Manufacturer's name and address (including country of origin) \***
- **Date of Manufacture (production date) \***
- **Best before or use by date or date of Expiry \***
- **Lot/Batch number \***
- **Non-veg, veg & vegan Logo's: Not applicable for alcoholic beverages (Logo illustrated in 6.1) \***
- **Importers Name & Address \***
- **Importers FSSAI License number \***
- Every package meant for non- retail sale shall be clearly identified as such with statements eg: *"Non-Retail Container - Not For Direct Sale To Consumer"*

With a view to facilitating ease of trade, FSSAI has given permission to rectify certain labelling information (those marked in **bold & \***). This set of information (**bold & \***) on the products can be labelled/rectified in a Custom-bonded warehouse upon arrival in India with prior permission from Indian Customs before the inspection of the goods. Stickers are allowed.

## 6.3 LABELLING : PRIMARY FOOD

The following information must be provided on the product label for primary food eg: grains, pulses, fruits, dry fruits and whole spices, etc when imported in packages:

1. Name of the product
2. **Manufacturer's / packers name and address (including country of origin) \***
3. **Date of packing \***
4. Net quantity in volume or weight
5. **Lot/Batch number \***
6. **Best before or use by date or date of Expiry \***
7. **Importers Name & Address \***
8. **Importers FSSAI License number \***

When Primary Food is imported in bulk –

The following information must be provided in the product label for primary food like grains, pulses, fruits, dry fruits, and whole spices, etc. imported loose in bulk:

1. Name of the product
2. **Importers Name & Address \***

With a view to facilitating ease of trade, FSSAI has given permission to certain labelling information (those marked in **bold & \***). This set of information (**bold & \***) on the products can be labelled/rectified in a Custom-bonded warehouse upon arrival in India with prior permission from Indian Customs before the inspection of the goods. Stickers are allowed.

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# 8. LIBRARY

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Food Safety Helpline – <https://foodsafetyhelpline.com/fssai-on-declaration-of-percentage-contribution-to-recommended-dietary-allowance/>

Food to be labelled as veg or non-veg irrespective of amount of ingredient used: Delhi HC told – [https://economictimes.indiatimes.com//industry/cons-products/food/food-to-be-labelled-as-veg-or-non-veg-irrespective-of-amount-of-ingredient-used-delhi-hc-told/articleshow/91819733.cms?utm\\_source=contentofinterest&utm\\_medium=text&utm\\_campaign=cppst](https://economictimes.indiatimes.com//industry/cons-products/food/food-to-be-labelled-as-veg-or-non-veg-irrespective-of-amount-of-ingredient-used-delhi-hc-told/articleshow/91819733.cms?utm_source=contentofinterest&utm_medium=text&utm_campaign=cppst)

FSSAI –

- [https://fssai.gov.in/upload/uploadfiles/files/FAQs\\_Food\\_Import\\_15\\_01\\_2020.pdf](https://fssai.gov.in/upload/uploadfiles/files/FAQs_Food_Import_15_01_2020.pdf)
- [https://www.fssai.gov.in/upload/uploadfiles/files/Food\\_Import\\_Regulations.pdf](https://www.fssai.gov.in/upload/uploadfiles/files/Food_Import_Regulations.pdf)
- [https://www.fssai.gov.in/upload/uploadfiles/files/Compendium\\_Labelling\\_Display\\_23\\_09\\_2021.pdf](https://www.fssai.gov.in/upload/uploadfiles/files/Compendium_Labelling_Display_23_09_2021.pdf)
- [https://www.fssai.gov.in/upload/uploadfiles/files/Compendium\\_Packaging\\_Labelling\\_Regulations\\_05\\_06\\_2022.pdf](https://www.fssai.gov.in/upload/uploadfiles/files/Compendium_Packaging_Labelling_Regulations_05_06_2022.pdf)
- [https://www.fssai.gov.in/upload/uploadfiles/files/Compendium\\_Food\\_Import\\_Regulations\\_05\\_06\\_2022.pdf](https://www.fssai.gov.in/upload/uploadfiles/files/Compendium_Food_Import_Regulations_05_06_2022.pdf)

USDA –

- [https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=India%27s%20FSSAI%20Expands%20its%20List%20of%20Rectifiable%20Labeling%20Deficiencies%20for%20Imported%20Food%20Products\\_New%20Delhi\\_India\\_IN2022-0058.pdf](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=India%27s%20FSSAI%20Expands%20its%20List%20of%20Rectifiable%20Labeling%20Deficiencies%20for%20Imported%20Food%20Products_New%20Delhi_India_IN2022-0058.pdf)
- [https://apps.fas.usda.gov/newgainapi/api/report/downloadreportbyfilename?filename=Rectifiable%20Labeling%20List%20for%20Food%20Imports%20Gets%20Expanded\\_New%20Delhi\\_India\\_6-8-2018.pdf](https://apps.fas.usda.gov/newgainapi/api/report/downloadreportbyfilename?filename=Rectifiable%20Labeling%20List%20for%20Food%20Imports%20Gets%20Expanded_New%20Delhi_India_6-8-2018.pdf)
- [https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Food%20Processing%20Ingredients\\_New%20Delhi\\_India\\_03-30-2021](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Food%20Processing%20Ingredients_New%20Delhi_India_03-30-2021)
- [https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Retail%20Foods\\_New%20Delhi\\_India\\_06-30-2020](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Retail%20Foods_New%20Delhi_India_06-30-2020)
- [https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Food%20and%20Agricultural%20Import%20Regulations%20and%20Standards%20Country%20Report\\_New%20Delhi\\_India\\_12-31-2020](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Food%20and%20Agricultural%20Import%20Regulations%20and%20Standards%20Country%20Report_New%20Delhi_India_12-31-2020)

India Filings - <https://www.indiafilings.com/learn/fssai-labelling-guidelines-imported-foods/>

FSSAI Food License – <https://www.fssaifoodlicense.com/labelling-requirements-food-imported-india/>

EU's F&B Market Entry Handbook - [https://ec.europa.eu/chafea/agri/system/files/ged/india\\_hb\\_final.pdf](https://ec.europa.eu/chafea/agri/system/files/ged/india_hb_final.pdf)

F&B News - <http://www.fnbnews.com/Top-News/fssai-orders-expanding-rectifiable-labelling-info-in-regard-to-imports-43249>





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