

**No.-19/45/2024-DAA-DOP**  
**Government of India**  
**Ministry of Communications**  
**Department of Posts**  
**(IR&GB Division)**

Dak Bhawan, Sansad Marg,  
New Delhi-110001  
Dated: 09 March, 2026

**OFFICE MEMORANDUM**

**Subject: Mandatory use of harmonized CN 22/CN 23 Customs Declaration Forms for international postal articles – regarding.**

In accordance with the provisions of the Universal Postal Union (UPU) Regulations, customs declaration forms CN22/CN23 are required to be affixed on each postal article addressed to a foreign destination. It has been observed that the CN22 and CN23 forms presently being used by customers are of varying formats, scales, and dimensions, which are not in conformity with the specifications prescribed by the UPU and the Department of Posts. The use of such non-standard declaration forms renders international postal articles incompatible with automated processing and customs systems at the destination, resulting in rejection or return of articles, avoidable delays, customer inconvenience, and operational inefficiencies.

2. In view of the above, the CN22 and CN23 customs declaration formats have been reviewed and harmonized. Standardized declaration labels with prescribed scale, dimensions, and layout have been finalized to ensure uniformity and compliance with international postal and customs requirements. **(Copy enclosed).**

3. Accordingly, it is reiterated that **all international postal articles shall mandatorily use only the harmonized CN22/CN23 declaration forms in the prescribed scale and dimensions.** The use of any non-standard, resized, or altered formats shall render the article liable for non-acceptance or return to the sender by the booking Post office/DNK/IBCs. Moreover, the instructions to correctly fill each CN22/23 labels are also enclosed.

4. The revised harmonized CN22 and CN23 declaration formats, along with details regarding scaling, dimensions, usage instructions and guidelines for filling in the content description, are enclosed. These formats should also be made available to bulk customers, aggregators, etc presenting articles in bulk over the PO/IBC counter (Copy enclosed). In case of self-service/DNK portal or booking over the PO counter, system shall generate required country-specific customs declaration form as per the standard formats, so as to avoid delay or return of international articles. **(Copy enclosed).**

5. Wherein case, the shipment size is smaller than the standard dimensions of CN22/CN23 (i.e. **6 × 8 inches**), an address slip in the prescribed format shall be affixed to the shipment. Further, the customs declaration CN22/CN23 shall be enclosed in a transparent pouch and securely attached to the article affixed with an address label having the 'From' and 'To'

addresses on the upper and lower sides respectively. It must be ensured that all details remain clearly visible, particularly the following:

- Description of contents
- Declared value
- HS code (where applicable)
- Sender and receiver details
- Signature and date

6. Further, a list of stop words/phrases (as issued by EU Customs) which must be avoided by customers while mentioning description of the content on CN22/CN23 forms. It has been advised that the automated customs system at the destination country may reject the shipment or mark it for physical examination if such stop words/phrases are detected during processing. **(list enclosed)**. Therefore, senders may be advised to specify correct and complete description of contents in the shipments. The generic description may result in delays in delivery or return from destination.

7. In case, where the booking of international articles is done through DNK portal/self-service portal, system shall generate the declaration label (CN22 / CN23 / or any country-specific label) with the following marking;

- **DNKC for commercial shipments, and**
- **DNKN for non-commercial shipments.**

8. The circle to ensure that all IBC/POs/DNKs follows the mandatory use of harmonized CN22/CN23 forms, and cross-check the correctness and completeness of data prior to booking/induction of international mail articles.

9. These measures are essential to ensure standardization, smooth processing, accurate customs data capture, and timely delivery of international postal articles, while avoiding rejection, delay, or unnecessary customs examination.

10. This is issued with the approval of competent authority.

Encl:

- a) Harmonised CN22/CN23 label generated by systems (DNK/PO counter).
- b) Harmonised CN22/CN23 available over the PO counter for the customer.
- c) Instructions on filling the CN22/23 label.
- d) List of stop-words/generic description



**(Himanshu Chaudhary)**  
**Assistant Director General (IR)**

To,

- a. **All Heads of Circles**
- b. **CGM Parcel, DDG MO**
- c. **DDG Technology/PMU**
- d. **GM CEPT, Bangalore**
- e. **All Foreign Post Offices/ Offices of Exchanges**

## CN 22 Instructions

To accelerate customs clearance, you must complete all applicable fields, and fill in this form in English (preferably) or in a language accepted by the origin and destination countries. If the content of the fields does not fit in the space available, you must use a CN 23 form. You must give the sender's full name and address on the front of the item.

For commercial items, it is recommended that you complete the fields marked with an asterisk (\*) and attach an invoice to the outside, as it will assist Customs in processing the items.

Select a reason for export. ("Gift" is not an acceptable reason for export for commercial items.)

(1) Give a detailed description (generic descriptions such as "clothes" are not acceptable), quantity and unit of measure for each article, e.g. two men's cotton shirts.

(2), (3) Give the weight and value with currency for each article, e.g. USD (for US Dollar), INR (for Indian Rupee)

(4\*) The HS tariff number (6 digits) is based on the Harmonized Commodity Description and Coding System developed by the World Customs Organization. In India, HS tariff number is of 8 digits.

(5\*) Country of origin means the country where the goods originated, e.g. were produced, manufactured or assembled.

(6), (7) Give the total weight and value of the item.

(8) Your signature and the date confirm your liability for the item.

(9) In case, the article is booked through DNK portal, the remark of DNKC for commercial and DNKN for non-commercial on the label shall be generated by the system.

(10) & (11) From and To address must be in format of:

Name

House/Building No., Street Number

Neighbourhood area/landmark

City/Town

State/Province/Region

PIN/ZIP Code

Country

(12) Barcode of zip code

(13) Track and Trace of the article

### Instructions for filling CN23 declaration form

You should attach this customs declaration and accompanying documents securely to the outside of the item, preferably in an adhesive transparent envelope. If the declaration is not clearly visible on the outside, or if you prefer to enclose it inside the item, you must fix a label to the outside indicating the presence of a customs declaration.

To accelerate customs clearance, complete this declaration in English(preferably) or in a language accepted by the origin and destination countries. If available, add importer/ addressee telephone number and e-mail address, and sender telephone number.

To clear your item the customs in the country of destination need to know exactly what the contents are. You must therefore complete your declaration fully and legibly; otherwise delay and inconvenience may result for the addressee. A false or misleading declaration may lead to a fine or seizure of the item.

Your goods may be subject to restrictions. It is your responsibility to enquire into import and export regulations (prohibitions, restrictions such as quarantine, Pharmaceuticals, restrictions, etc.) and to find out what documents, if any (Commercial invoice, certificate of origin, health certificate, license, authorization for goods, subject to quarantine (plant, animal, food products, etc.) are required in the destination country.

Commercial item means any goods exported / imported in the course of a business transaction, whether or not they are sold for money or exchanged.

- 1) Give a detailed description of each article in the item, e.g. "men's cotton shirts". General description, e.g. "spare parts", "samples" or "food products" are not permitted.
- 2) Give the quantity of each article and the unit of measurement used.
- 3) and 4) Give the net weight each article (in Kg.). Give the total gross weight of the item (in Kg), including packaging which corresponds to the weight used to calculate the postage.
- 5) and 6) Give the value of each article and the total, indicating the currency used e.g. INR (for Indian Rupee), USD (for US Dollar)
- 7) and 8) The HS tariff number (6-digit) must be based on the Harmonized commodity description and coding system developed by the world customs organization. In India, HS tariff number is of 8 digits. "Country of origin" means the country where the goods originated, e.g. were produced/manufactured or assembled. Senders of commercial items are advised to supply this information as it will assist customs in processing the items.
- 9) Give the amount of postage paid to the Post for the item. Office of Origin/Posting where item has been booked. No. of parcels, certificate and invoices contain in the shipment. Specify separately any other charges, e.g. insurance.
- 10) Tick the box or boxes specifying the category of item.
- 11) Provide details if the contents are subject to quarantine (Plant, animal, food product etc.) or other restrictions.
- 12) , 13) and 14) If your item is accompanied by a license or a certificate, tick the appropriate box and state the number. You should attach an invoice for all commercial item
- 15) Your signature and the date confirm your liability for the item.
- 16) Mention the treatment of the article, in case of non delivery. It may be noted that "RTS Charges" apply if return is chosen.
- 17) In case, the article is booked through DNK portal, the remark of DNKC for commercial and DNKN for non-commercial on the label shall be generated by the system.
- 18) & (19) From and To address must be in format of:

Name  
House/Building No., Street Number  
Neighbourhood area/landmark  
City/Town  
State/Province/Region  
PIN/ZIP Code  
Country

Please provide clear instruction in case of non-delivery of consignment by ticking on appropriate box in this form.