

Customs Regulations

187. Definition

For the purpose of the Baggage Rules

- (i) "**Tourist**": means a person not normally resident in India, who enters India for a stay of not more than six months in the course of any twelve months period, for legitimate non-immigrant purposes, such as touring, recreation, sports, health, family reasons, study, religious pilgrimage or business;
- (ii) "**Professional equipment**" means such portable equipment, instruments, apparatus and appliances as are required in his profession, by a carpenter, a plumber, a welder, a mason, and the like and shall not include items of common use such as camera, cassette recorder, dicta-phone, personal computer, typewriter, and other similar articles.

188. Declaration

Every passenger coming from abroad is required to declare all articles in the prescribed disembarkation card along with their value and also fill up the currency declaration form.

189. Baggage Rules

Indian residents or foreigners residing in India:

- (I) If coming from countries other than Bhutan, China, Myanmar or Nepal and from Pakistan by land route:

Duty free entitlement	For passengers of age 12 or above	For passengers of age below 12 years
i) Used personal effects required for satisfying daily necessities of life. ii) Other articles a) Stay abroad for more than three days b) Stay abroad upto 3 days	Free Rs 12,000/- (in value) Rs 6000/- (in value)	Free Rs 3000/- (in value) Rs 1500/- (in value)

Explanation: The free allowance cannot be pooled with the free allowance of any other passenger.

- (II) If coming from Nepal, Bhutan, Myanmar or China other than by land route and from Pakistan by land route:

Duty free entitlement	For passengers of age 12 or above	For passengers of age below 12 years
i) Used personal effects required for satisfying daily necessities of life. ii) Other articles Stay abroad for more than three days	Free Rs 3,000/- (in value)	Free Rs 750/- (in value)

Explanation: The free allowance cannot be pooled with the free allowance of any other passenger. In the context of the Baggage Rules, personal effects would include the following goods:

- (i) Personal jewelry
- (ii) One camera with film rolls not exceeding twenty
- (iii) One video camera, camcorder with accessories and with videocassettes not exceeding twelve
- (iv) One pair of binoculars
- (v) One portable colour television (not exceeding 15 cms in size)
- (vi) One music system, including compact disc player
- (vii) One portable typewriter
- (viii) One perambulator
- (ix) One tent and other camping equipment

- (x) One computer (laptop/notebook)
- (xi) One electronic diary
- (xii) One portable wireless receiving set (transistor radio)
- (xiii) Professional equipment, instruments and apparatus or appliances including professional audio/video equipment
- (xiv) Sports equipment such as one fishing out-fit, one sporting fire arm with fifty cartridges, one non-powered bicycle, one canoe less than 51 meters long, one pair of skis, two tennis rackets, one golf set (14 pieces, with a dozen golf balls).
- (xv) One cell phone.

(III) Passenger engaged in a profession abroad for over three months:

An Indian passenger who was engaged in his profession abroad shall on his return to India be allowed clearance free of duty, in addition to what he is allowed under (I) above or, as the case may be under (II) above, articles in his bonafide baggage to the extent as mentioned below -

Indian passenger returning	Used household articles and personal effects	Professional equipment
i) after at least 3 months ii) after at least 6 months iii) after a minimum stay of 365 days during the preceding 2 years on termination of his work, who has not availed this concession in the preceding 3 years.	Upto an aggregate value of Rs 6000/- -do- Upto a value of Rs 30,000/- (provided the articles have been in the possession and use abroad of the passenger and his family for at least 6 months, and which are not mentioned in Annex I or II)	Upto a value of Rs 10,000/- Upto a value of Rs 20,000/-

IV) Jewellery

An Indian passenger who has been residing abroad for over one year is allowed to bring jewellery, free of duty upto an aggregate value of Rs.10, 000/- (in the case of a gentleman passenger) or Rs. 20,000/- (in the case of a lady passenger).

V) Transfer of residence

A person who is transferring his residence to India shall be allowed clearance free of duty, in addition to what he is allowed under (I) above, or as the case may be, under (II) above articles in bonafide baggage to the extent and subject to conditions as mentioned below:

Articles allowed free	Conditions	Relaxation that may be considered
(a) Used personal and household articles other than those listed at Annex I or II, but including jewellery upto 10 thousand rupees by a gentleman passenger or twenty thousand rupees by a lady passenger (b) Jewellery taken out earlier by the passenger, or by a member of his family from India	(1) Minimum stay of two years abroad immediately preceding the date of his arrival on TR. (2) Total stay in India on short visit during the 2 preceding years should not exceed 6 months, and (3) Passenger has not availed this concession in the preceding 3 years.	a) In respect of condition (1), a shortfall upto 2 months can be condoned by an Assistant Commissioner of Customs if the early return is on account of - (i) terminal leave or vacation being availed of by the passenger, or (ii) any other special circumstances. b) In respect of condition (2), Commissioner of Customs may condone short visits in In excess of six months in deserving cases In excess of six months in deserving cases. c) For condition (3), no relaxation. Satisfaction of the Assistant Commissioner of Customs regarding the jewellery having been taken out earlier from India

VI. Tourist

A tourist arriving in India shall be allowed clearance free of duty articles in his bonafide baggage to the extent as mentioned below: -

Category of Tourist	Articles allowed free of duty
(a). Tourists of Indian origin other than those coming from Pakistan by land route (b) Tourists of foreign origin other than those of Nepalese origin coming from Nepal or Bhutanese origin coming from Bhutan or of Pakistani Origin coming from Pakistan. (c) Tourists of Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan. (d) Tourists of Pakistani origin or foreign tourists coming from Pakistan or tourists of Indian origin coming from Pakistan by land route.	i)Used personal effects and travel souvenirs, if - (a) these goods are for personal use of the tourist, and (b) these goods, other than those consumed during the stay in India, are re-exported when the tourist leaves India for a foreign destination. (ii) articles as allowed to be cleared under item 3(I) or 3(II) above. i) Used personal effects and travel souvenirs, if (a) these goods are for personal use of the tourist, and (b) these goods, other than those consumed during the stay in India, are re-exported when the tourist leaves India for a foreign destination. ii) articles upto a value of Rs 4000/- for making gifts. No free allowance. used personal effects and travel souvenirs, if (a)these goods are for personal use of the tourist, and (b) these goods, other than those consumed during the stay in India, are re-exported when the tourist leaves India, for a foreign destination. (ii) Articles up;to a value of Rs. 3000 for making gifts.

VII Calculation of Duty

In case the value of one item exceeds the duty free allowance, the duty shall be calculated only on the excess of such amount.

VIII Domestic pets

Domestic pets like dogs, cats, bird's etc. may be imported. Import of animals and birds is governed by strict health certificate regulations.

IX Provisions regarding unaccompanied baggage

1. Provisions of Baggage Rules are also extended to unaccompanied baggage except where they have been specifically excluded.
2. The unaccompanied baggage had been in the possession abroad of the passenger and is dispatched within one month of his arrival in India or within such furthers period as the Assistant Commissioner of Customs may allow.
3. The unaccompanied baggage may land in India upto two months before the arrival of the passenger or within such period, not exceeding one year, as the Assistant Commissioner of Customs may allow, for reasons to be recorded, if he is satisfied that the passenger was prevented from arriving in India within the period of two months due to circumstances beyond his control, such as sudden illness of the passenger or a member of his family, or natural calamities or disturbed conditions or disruption of the transport or travel arrangements in the country or countries concerned or any other reasons, which necessitated a change in the travel schedule of the passenger.

X Clearance of gold or silver on payment of duty

Any passenger of Indian origin having a valid passport under Passport Act, 1967 who is coming to India after a period of not less than six months of stay abroad can import gold or silver on payment of customs duty at the following rates: -

Gold: Rs.400/- per 10 gms (Maximum limit of 10 Kgs)

Silver: Rs.500/- per Kg. (Maximum limit of 100 Kgs)

The duty at the rate specified above shall be paid in convertible foreign currency.

XI Foreign exchange / currency

Declaration of Foreign Exchange / Currency is required to be made in the prescribed Currency Declaration Form in the following cases: -

(a) Where the value of foreign currency notes exceeds US\$ 5000/- or equivalent, (b) Where the aggregate value of foreign exchange (in the form of currency notes, bank notes, traveler cheques etc.) exceeds US\$ 10,000/- or its equivalent.

XII Channel of clearance

There are two channels of customs clearance: -

i) Green Channel for passengers not having any dutiable goods. ii) Red Channel for passengers having dutiable goods. Passengers walking through the Green Channel with dutiable prohibited goods are liable to prosecution/penalty and confiscation of goods.

XIII Mishandled baggage

In case the baggage has been lost or mishandled by the Airlines, the passenger is required to obtain a certificate to that effect from the airlines and get it countersigned by Customs indicating specifically the unutilized portion of the free allowance.

XIV. Special information

1. Trafficking in narcotic drugs like heroin, chares (hashish) and cocaine or in psychotropic substances is prohibited and is punishable with imprisonment.
2. Import of firearms as baggage is prohibited.
3. Export of most species or wildlife and articles made from flora and fauna such as ivory, musk, reptile skins, furs, shahtoosh etc. is prohibited. For clarification, passenger should approach the Regional Deputy Director (Wildlife preservation) Govt. Of India or the State Chief Wild Life Wardens posted at Calcutta, Delhi, Mumbai and Chennai.
4. Non declaration, misdeclaration and concealment of imported goods is an offence under the Customs Act which may result in confiscation, fine, penalty and even prosecution.
5. Export of foreign currency / foreign exchange without lawful authorization and/or without declaration before Customs is prohibited.
6. Export of Indian currency in excess of a total of Rs.1000/- is prohibited. However, export of Indian currency is permitted to Nepal and Bhutan, if the denomination of the notes is not above Rs.100/-.
7. Export of antiquities is prohibited.
8. In case of any difficulty or complaint, passengers may see the Deputy/Asset. Commissioner of Customs on duty in the Baggage Reclaim Area.

Annexure I

1. Fire arms
2. Cartridges of fire arms exceeding 50
3. Cigarettes exceeding 200 or cigars exceeding 50 or tobacco exceeding 250 gms
4. Alcoholic liquour and wines in excess of one litre each.
5. Gold or silver, in any form, other than ornaments.

Annexure II

1. Colour Television / Monochrome Television
2. Video Cassette Recorder / Video Cassette Player /Video Television Receiver

3. Washing Machine
4. Electrical / Liquefied Petroleum Gas Cooking Range (other than Electrical / Liquefied Petroleum Gas stoves with not more than two burners and without any extra attachment.)
5. Dish washer
6. Music System
7. Personal Computer
8. Air Conditioner
9. Refrigerator
10. Deep Freezer
11. Microwave Oven
12. Video Camera or the combination of such video camera with one or more of the following goods, namely: -

- (a) Television Receiver;
- (b) Sound recording or reproducing apparatus;
- (c) Video reproducing apparatus.

13. Word Processing Machine
14. Fax Machine
15. Vessels
16. Aircraft
17. Cinematographic films of 35 mm and above
18. Gold or silver, in any form, other than ornaments.

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