

FOREIGN TRAVEL TAX REGULATIONS, 1971

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FOREIGN TRAVEL TAX REGULATIONS, 1971

G.S.R.1459, dated 1st October, 1971.-In exercise of the powers conferred by Sec. 50 of the Finance (No. 2) Act, 1971 (32 of 1971), the Central Board of Excise and Customs hereby makes the following regulations, namely :-

1. Short title and commencement :-

(1) These regulations may be called the Foreign Travel Tax Regulations, 1971 .

(2) They shall come into force on the 15th day of October, 1971.

2. Definitions :-

In these regulations, unless the context otherwise requires-

(1) "Act" means the Finance (No. 2) Act, 1971 (32 of 1971);

(2) "Form" means a form appended to these regulations;

(3) "rule" means a rule contained in the Foreign Travel Tax Rules, 1971 ;

(4) "voyage" means the journey or movement of a ship or aircraft from the last customs port or customs airport of departure of the ship or aircraft in the territories to which Chapter VII of the Act extends to a place outside India, or the journey or movement of a ship or aircraft from a place outside India to the first customs port or customs airport of arrival of the ship or aircraft in the said territories;

(5) words and expressions used in these regulations and not

defined herein but defined in the Act or the rules have the meanings respectively assigned to them in the Act or the rules, as the case may be.

3. Passenger manifest :-

In respect of every voyage by ship or aircraft, the carrier concerned shall prepare a passenger manifest showing therein the names of all the passengers on the voyage in Form 1 and file the said passenger manifest with the officer of customs at, or having jurisdiction over, the last customs port or customs airport of departure of the ship or aircraft in the territories to which Chapter VII of the Act extends, or, as the case may be, the first customs port or customs airport of arrival of the ship or aircraft in the said territories, before such departure or arrival of the ship or aircraft:

Provided that the said officer, of customs may, for sufficient cause, permit such manifest to be filed at any time after the departure or, as the case may be, arrival of the ship or aircraft.

4. Returns regarding tax collected and refunds made :-

(1) Every carrier required under rule 4 to pay the tax into the Treasury shall file, in respect of every month, before the Collector of Customs or his nominee,-

(a) a return showing the particulars of the tax collected by the carrier during that month; and

(b) a return showing the amounts, if any, refunded, set off or adjusted under rule 7, during that month.

(2) The returns referred to in Cl. (a) and Cl. (b) of sub-regulation (1) shall be in Forms 2 and Rule 3 respectively and shall be filed under that sub-regulation before the expiry of sixty days from the end of the month to which they relate:

Provided that the Collector of Customs may, having regard to the system of accounting adopted by any carrier, allow such carrier to file such returns before the expiry of a longer than the period of sixty days aforesaid.

5. Monthly consolidated statement :-

Every carrier required under rule 4 to pay every calendar month within the period mentioned in sub-regulation (2) of regulation 4 and such statement shall be accompanied by the challan or voucher through which the tax is paid into the Treasury or by an

authenticated copy of such challan or voucher.]

6. Preservation of records by carrier :-

Relevant foils of all cancelled tickets purporting to relate to a taxable journey and relevant foils of all other tickets relating to such journey, copies of all treasury challans or vouchers against which amounts collected as tax are paid into the Treasury, returns and all other documents (not being a document the original or a copy whereof has been filed or submitted under any rule or under any of these regulations to any officer of customs) relating to such journey shall be preserved by the carrier for a period of two years from the date on which such ticket, foil, challan, voucher, return or other documents, was issued or prepared;

Provided that the Collector of Customs may, by order in writing and for reasons to be recorded therein, require any carrier to preserve for a longer period than the said period of two years any such ticket, foil, copy of challan, voucher, return or other document and the carrier against whom such order is made, shall comply with such order.