

## **RULES FOR SHIPPING OF PASSENGER'S BAGGAGE AND PASSING OF THE SAME THROUGH CUSTOM HOUSES**

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### **RULES FOR SHIPPING OF PASSENGER'S BAGGAGE AND PASSING OF THE SAME THROUGH CUSTOM HOUSES**

M.F. (R.D.) Notification No. 44-Cus., dated 11th May, 1954 In exercise of the powers conferred by S.75 of the Sea Customs Act, 1878, the Central Board of Revenue hereby makes the following rules for the shipping of passenger's baggage and the passing of the same through the Custom Houses, namely :-

#### **1. 1 :-**

(a) No passenger's baggage shall be shipped for export until the owner has delivered to the Customs <sup>1</sup> [Commissioner] or other proper officer, a declaration of such baggage in such form and containing such particulars as the Chief Customs Officer may, from time to time, by general or special order direct;

(b) such owner has paid the duties (if any) payable on the goods contained in such baggage;

(c) such licences or other authority for the shipment of the goods where necessary under any law for the time being in force are produced; and

(d) such declaration form has been passed by the proper officer of customs: Provided that the Chief Customs Officer may, in the case of any Customs port or wharf, by notification in the Official Gazette, and subject to such restrictions and conditions, if any, as he thinks fit, exempt any class of goods or any class of persons from all or any of the provisions of this rule.

1. Designation changed vide s. 50 of the Finance Act, 1995 (22 of 1995).