

BAGGAGE RULES, 1994

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BAGGAGE RULES, 1994

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CHAPTER 1

1. Short title and commencement :-

(1) These rules may be called the Baggage Rules, 1994.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions :-

In these rules, unless the context otherwise requires,-

(i) "resident" means a person holding a valid passport issued under Passport Act, 1967 and normally residing in India.

(ii) "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.

(iii) "family" includes all persons who are residing in the same house and form part of the same domestic establishment.

(iv) "concessional ticket" means a ticket issued after allowing a concession of seventy-five per cent, or more in the fare.

(v) "professional equipment" means such portable equipments, 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 cameras, cassette recorders, dictaphones, personal computers, typewriters, and other similar articles.

CHAPTER 2

CONCESSIONS FOR RESIDENTS

3. Chapter to apply to residents :-

Except as otherwise provided in these rules, the provisions of this Chapter shall not apply to any person except residents who arrive from any country other than ¹ ["Nepal, Bhutan, Burma, or China"].

1. Substituted for "Nepal or Bhutan", vide "THE BAGGAGE RULES, 1994" Dt.14th September, 1995 Published in Ministry of Finance (Deptt. of Revenue), Noti. No. G.S.R. 636(E), No.52/95-NT-Customs, dated September 14, 1995, published in the Gazette of India, Extra., Part II, Section 3(i), dated 14th September, 1995, p. 2, No. 375 [F. No. 495/20/95-Cus. VI]

4. Used personal effects :-

The used articles of personal wear excluding jewellery but including not more than one wrist-watch of value not exceeding five hundred rupees and articles in personal use of passengers for satisfying daily necessities of life may be passed free of duty,

5. General free allowance :-

In addition to the articles specified in Rule 4, a passenger of and above the age of twelve years, may also be allowed to import free of duty articles-

(i) in the case of passengers arriving from Maldives and Sri Lanka-

(a) up to a value of two thousand rupees in case the period of stay outside India does not exceed three days;

(b) up to a value of four thousand rupees in case the period of such stay exceeds three days; and

(ii) up to a value of rupees four thousand in the case of a passenger riving from a country other than Sri Lanka or Maldives; Provided that-

(a) the proper officer is satisfied that such articles are for the use of the passenger or his family or for making gifts or souvenirs;

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(c) a passenger below twelve years of age shall be eligible to import free of duty articles up to twenty-five per cent, of the value limits prescribed in this rule;

(d) subject to conditions and limitations laid down in this rule, a passenger shall be allowed to import free of duty a video cassette recorder or a video cassette player only up to two thousand rupees of its value;

(e) nothing contained in this rule shall apply to any unaccompanied baggage or to the articles listed under Appendix A to these rules. Explanation.- The general free allowance allowed under this rule shall not be allowed to be pooled with the general free allowance of any other passenger for the purposes of clearance of any dutiable article.

1. Omitted for " (b) in the cas6 of an air passenger who travels on a free or concessional ticket and returns to India after staying outside India for less than ten days, articles up to a value of four hundred

rupees in case of such passenger over twelve years of age shall only be allowed to be imported free of duty for each day's stay outside India; ", vide " THE BAGGAGE RULES, 1994" Dt.14th September, 1995 Published in Ministry of Finance (Deptt. of Revenue), Noti. No. G.S.R. 636(E), No. 52/95-NT-Customs, dated September 14, 1995, published in the Gazette of India, Extra., Part II, Section 3(i), dated 14th September, 1995, p. 2, No. 375 [F. No. 495/20/95-Cus. VI]

6. Additional allowance for used household articles :-

In the case of a passenger who was engaged in his profession abroad for over three months, articles used for running his household, such as linen, utensils, tableware, kitchen appliances and iron, up to an aggregate value of four thousand and five thousand rupees may be imported free of duty.

7. Allowance for professional equipment :-

A passenger who was engaged in his profession abroad for over three months may be allowed to import free of duty his professional equipment up to a value of seven thousand and five hundred rupees: Provided that where such passenger was engaged in his profession abroad for over six months, he may be allowed to import his professional equipment, free of duty, up to a value of fifteen thousand rupees.

8. Additional allowance for used personal effects and household articles in respect of certain categories of passengers :-

A resident, who has been working abroad and is returning to India on termination of such work after having stayed abroad for at least three hundred and sixty-five days during the two years immediately preceding the date of his arrival in India, shall be allowed to import free of duty his personal effects and household articles up to an aggregate value of thirty thousand rupees, which have been in his or his family's possession and use abroad for a minimum period of six months subject to the condition that such passenger affirms by declaration before the proper officer such possession and use: Provided that -

(a) articles, listed under Appendices A and B to these rules, shall not be allowed to be imported free of duty under this rule;

(b) such a passenger shall be allowed to avail himself of these benefits only once in every three years.

9. Jewellery :-

A passenger who has been residing abroad for over one year and is returning to India may be allowed to import, free of duty jewellery in his use up to an aggregate value of ten thousand rupees in the case of a male passenger and twenty thousand rupees in the case of a female passenger.

CHAPTER 3

CONCESSIONS FOR TOURISTS

10. Chapter to apply to tourists :-

The provisions of this Chapter shall apply to tourists other than tourists of Nepalese origin arriving from Nepal and tourists of Bhutanese origin arriving from Bhutan.

11. Exemption from duty for personal effects imported temporarily :-

Subject to other conditions laid down in these rules, the personal effects of a tourist shall be allowed to be imported temporarily free of duty : Provided that,-

(a) they are for the personal use of the tourist :

(b) they are carried on the person or in the baggage accompanying the tourist;

(c) there is no reason to fear abuse; and

(d) these personal effects, other than those consumed during his stay, are re-exported by the tourist on his leaving India for a foreign destination. Explanation.- The expression "personal effects" means all clothings and other articles, new or used, which a tourist may personally and reasonably require taking into account all the circumstances of his visit but excluding all merchandise imported for commercial purposes.

12. Exemption from duty for travel souvenirs imported temporarily :-

In addition to the articles specified in Rule 2, a tourist may also be allowed to import temporarily free of duty, travel souvenirs for a total value not exceeding six hundred rupees: Provided that -

(a) such souvenirs are carried on the person or in the baggage accompanying the tourists;

(b) they are not intended for commercial purpose; and

(c) they are re-exported by the tourist on his leaving India for a

foreign destination.

13. Exemption from duty on gifts imported by tourist of foreign origin :-

In addition to articles allowed under Rule 12 above, a tourist of foreign origin staying in India for more than twenty-four hours may also be allowed to import free of duty, at the discretion of the proper officer, article^ other than those mentioned in Appendix A to these rules up to a value of six hundred rupees if these are intended for personal use or for making gifts.

14. Exemption from customs duty on gifts etc. imported by tourists of Indian origin :-

Tourists of Indian origin, who are normally residents abroad and are staying in India for more than twenty-four hours, may also be allowed to import free of duty, at the discretion of the proper officer, articles intended to be given away as gifts : Provided that the articles are such as are allowed to residents under Rule 5; Provided further that all the conditions and limitations mentioned in Rule 5 are satisfied.

CHAPTER 4

CONCESSIONS FOR PERSONS TRANSFERRING THEIR RESIDENCE

15. Eligibility :-

The concessions under this Chapter may be availed by a person who has been residing abroad for a minimum period of two years, immediately preceding the date of his arrival, and who is transferring his residence to India for a minimum stay of one year : Provided that:

(a) shortfall up to a period of two months in a person's stay abroad may be condoned by the Assistant Collector of Customs, if he is satisfied that the person's early return to India had been caused by his availing the terminal leave or a vacation or by any other special circumstances;

(b) short visits, if any, made by the person concerned to India during the aforesaid period of two years shall be ignored if the total duration of stay on these visits does not exceed six months : Provided that on sufficient cause being shown by the person concerned, the Collector of Customs may condone the period of stay in India in excess of six months;

(c) the shortfall up to a period of two months in a person's stay in

India for a period of one year after availing these benefits may be condoned by the Additional Collector of Customs or the Deputy Collector of Customs on sufficient cause for his early departure from India being shown by the person concerned;

(d) the Central Government may, if so satisfied, condone such shortfall in the period of stay in India in excess of two months.

16. Exemption from duty on personal and household effects

:-

(1) The personal and household effects of a person on bona fide transfer of residence to India, shall be exempted from duty; Provided that,-

(a) no such exemption shall apply in respect of articles specified in Appendices A and B to these Rules; and

(b) the articles have been in his or his family's possession and use abroad for a minimum period of one year. Explanation.- For the purpose of this rule, the expression "personal and household effects" shall not include jewellery of which the value is mainly on account of gold content as is in excess of the value of ten thousand rupees in the case of male passenger and twenty thousand rupees in the case of female passenger. The said limits shall, however, not apply to the jewellery in respect of which the Assistant Collector of Customs is satisfied on the basis of the evidence produced that it had been taken out of India by the passenger or by a member of his or her family.

2. In addition to exemption from duty provided under sub-rule (1), a person on bona fide transfer of residence to India shall also be entitled to import free of duty articles for his use or for the use of his family or for making gifts or souvenirs up to the value limits specified in Rule 5 subject to the conditions and limitations specified in the said Rule 5.

CHAPTER 5

MISCELLANEOUS

17. Unaccompanied baggage :-

(1) Subject to the conditions and limitations laid down in these rules, the provisions of these rules shall apply to the import of bona fide unaccompanied baggage arriving in India after the arrival of the passenger, if it was in his possession abroad and was shipped by sea within one month or despatched by air within a fortnight of

the passenger's arrival in India; Provided that if the Assistant Collector of Customs or the Collector of Customs, as the case may be, is satisfied that the passenger could not ship or despatch his bona fide unaccompanied baggage within the period aforesaid, in spite of his having taken all reasonable steps for the purpose, the Assistant Collector of Customs may extend the time limit of one month to three months or of a fortnight to two months, as the case may be, and the Collector of Customs may extend the time limit up to any further time.

(2) Bona fide unaccompanied baggage of a passenger landed at any customs station within two months before his arrival in India may be allowed to be imported by the proper officer in the manner provided in these rules subject to the conditions and limitations laid down in these rules; Provided that if the Assistant Collector of Customs or the Collector of Customs, as the case may be, is satisfied for reasons to be recorded in writing, that the passenger was prevented from arriving in India within the aforesaid 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, the time limit of two months may be extended up to a period of,-

(i) four months by the Assistant Collector of Customs; and

(ii) one year by the Collector of Customs.

18. Application of these rules to members of the crew :-

rule 4, rule 5, rule 6, rule 7, rule 8 and rule 9 shall apply in respect of officers and members of the crew engaged in a foreign-going vessel for importation of their baggage at the time of final pay off on termination of their engagement: Provided that nothing contained in this rule shall apply to the articles listed under Appendix A.

19. 19 :-

Notwithstanding anything contained in these rules, a person shall be entitled to avail the concessions either of Chapter III or Chapter IV or Chapter V at a time.