

## GENERAL EXEMPTION NO. 144

**Exemption to firearms and ammunitions when imported as personal baggage or gift by "renowned shot" -**

[Notfn. No. 147/94-Cus. dt. 13.7.1994 as amended by Notfn. Nos. 101/95, 24/02, 106/08].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods (hereinafter referred to as the said goods) of the description specified in column (2) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from so much of that portion of the duty of customs leviable thereon, which is specified in the said First Schedule, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table subject to the conditions specified in column (4) against each serial number in column (1) of the said Table.

TABLE

S.No.	Description of goods	Rate	Conditions
1	2	3	4
1.	Omitted		
2.	Firearms and ammunition	50% ad valorem	(i) The said goods have been imported as personal baggage, or as gifts exempted from the Import Trade Control restrictions, or covered by Customs Clearance Permit or Import License issued by the Director General of Foreign Trade; and  (ii) the goods are for the use of a renowned shooter who has been certified as such by the National Rifle Association.

**Explanation.** For the purpose of this notification, "renowned shooter" means a person who has participated in a National Shooting Championship in an Open Men's Event or Open Women's Event or Open Civilian's Event whether through Qualifying Tournament or Wild Card Entry conducted in accordance with the rules of the International Shooting Union, and has attained the Minimum Qualifying Score prescribed by the National Rifle Association".

