

GENERAL EXEMPTION NO.168

Exemption to tourist Literature/material**[Notfn. No. 33/35-Cus. dt. 22.6.35 as amended by Notfn. No. 113/57].**

Goods described in column (2) and subject to the limitations or conditions, if any, specified in the corresponding entry in column (3) of the applicable schedule, are exempt from the whole of the customs duty leviable thereon.

SCHEDULE

Sl.No.	Goods	Limitations and conditions
1	2	3
(i)	Documents (folders, pamphlets, books, magazines, guides, posters, framed or unframed photographs and photographic enlargements, maps, whether illustrated or not, printed window transparencies).	<p>Provided that -</p> <p>(a) they are imported from a country which has ratified or acceded to Additional Protocol to the Convention concerning Customs facilities for touring relating to the importation of tourist publicity documents and materials;</p> <p>(b) they are for free distribution, the chief purpose of which is to encourage the public to visit foreign countries, inter alia to attend cultural, touristic, sporting, religious or professional meetings or demonstrations held in such foreign countries;</p> <p>(c) they do not contain more than 25 per cent private commercial advertising material and are obviously designed for general publicity purposes;</p> <p>(d) in the event of fraud, contravention or abuse, the Customs authorities shall be free to take proceedings for the recovery of customs duties and also for the imposition of any penalties in accordance with any provision of law for the time being in force;</p> <p>(e) their importation is not prohibited on consideration of public morality, public security, public health or hygiene, in accordance with any law for the time being in force;</p>
(ii)	Lists and year-books of foreign hotels published or sponsored by official tourist agencies and time-tables of transport services operated abroad.	<p>Provided that -</p> <p>(a) they are imported from a country which has ratified or acceded to Additional Protocol to the Convention concerning Customs facilities for touring relating to the importation of tourist publicity documents and materials;</p> <p>(b) they are for free distribution;</p> <p>(c) they do not contain more than 25 per cent. private commercial advertising material;</p> <p>(d) in the event of fraud, contravention or abuse, the Customs authorities shall be free to take proceedings</p>

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		<p>for the recovery of customs duties and also for the imposition of any penalties in accordance with any provision of law for the time being in force;</p> <p>(e) their importation is not prohibited on consideration of public morality, public security, public health or hygiene, in accordance with any law for the time being in force;</p>
<p>(iii) Technical material sent to the accredited representatives or correspondents appointed by national official tourist agencies, not intended for distribution, i.e., year books, telephone directories, lists of hotels, catalogues of fairs, samples of negligible value of handicraft, documentation about museums, universities, spas and similar institutions.</p>		<p>Provided that -</p> <p>(a) they are imported from a country which has ratified or acceded to Additional Protocol to the Convention concerning Customs facilities for touring relating to the importation of tourist publicity documents and materials;</p> <p>(b) in the event of fraud, contravention or abuse, the Customs authorities shall be free to take proceedings for the recovery of Customs duties and also for the imposition of any penalties in accordance with any provision of law for the time being in force;</p> <p>(c) their importation is not prohibited on consideration of public morality, public security, public health or hygiene, in accordance with any law for the time being in force;</p>
<p>(iv) Material intended for display in the offices of the accredited representatives or correspondents appointed by the official national tourist agencies or in other places approved by the Customs authorities, pictures and drawings, framed photographs and photographic enlargements, art books, paintings, engravings or lithographs, sculptures and tapestries and other similar work of art.</p>		<p>Provided that -</p> <p>(a) they are imported from a country which has ratified or acceded to Additional Protocol to the Convention concerning Customs facilities for touring relating to the importation of tourist publicity documents and materials</p> <p>(b) they are imported chiefly for the purpose of encouraging the public to visit the country of despatch inter-alia to attend cultural, touristic, sporting, religious or professional meetings or demonstration held in that country;</p> <p>(c) they are imported either by an official tourist agency or by a national tourist publicity agency affiliated therewith and proof thereof is furnished by presenting to the Customs authorities a declaration made out in accordance with the model (not reproduced);</p> <p>(d) they are imported for and on the responsibility of either the accredited representative of the official national tourist agency of the country of despatch or of the correspondent appointed by the aforesaid agency and approved by the Customs authorities. The responsibility of the accredited representative of the approved correspondent includes in particular the payment of the import duties which will</p>

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		<p>be chargeable if the conditions laid down here are not fulfilled;</p> <p>(e) they are re-exported without alteration by the importing agency unless they have been destroyed in accordance with any conditions laid down by the Customs authorities, in which event, the importer shall be free the obligation to re-export;</p> <p>(f) in the event of fraud, contravention or abuse, the Customs authorities shall be free to take proceedings for the recovery of customs duties and also for the imposition of any penalties in accordance with any provision of law for the time being in force;</p> <p>(g) their importation is not prohibited on consideration of public morality, public security, public health or hygiene, in accordance with any law for the time being in force.</p>
<p>(v) Display material (show cases, stands and similar articles), including electrical and mechanical equipment required for operating such display.</p>		
<p>(vi) Documentary films, records, tape recordings and other sound recordings intended for use in performances at which no charge is made, but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in the country of importation.</p>		
<p>(vii) A reasonable number of flangs.</p>		
<p>(viii) Diagrams, scale models, lantern slide, printing blocks, photographic negatives.</p>		
<p>(ix) Specimens in reasonable number, of articles of national handicrafts, local costumes and similar articles of folk lore.</p>		

