

GENERAL EXEMPTION NO. 169

Exemption to import of Vehicles and parts by tourists -

[Notfn. No. 296/76-Cus. dt. 2.8.1976 as amended by Notfn. Nos. 53/77, 160/94, 101/95 and 86/18].

Goods specified in column (2) of the Table below are exempt from the duty of customs leviable thereon to the extent indicated in the corresponding entry in column (3) of the said Table, subject to the conditions specified in the corresponding entry in column (4) thereof.

TABLE

Sl. No.	Name of Goods	Extent of Exemption	Conditions of Exemption
(1)	(2)	(3)	(4)
1.	(a) Vehicles as defined in Article 1 of the Convention. (b) Fuel and component parts referred to in Article 3 and 4 respectively of the convention.	Whole of the duty of Customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and the integrated tax and goods and services compensation cess leviable thereon under Section 3 of the said Act.	(1) The importer shall (a) be a member of an Automobile Club or Association belonging to the Federation of Alliance Internationale DeTourisme; (b) produce to the proper Officer for the same being duly signed and stamped by purpose of the him the triptyque or carnets de passages-endouance issued by the Alliance Internationale De Tourisme in the form approved and issued by him by a Club or Association guaranteed by the Federation of India Automobile Association and in respect of which all the rules and conditions relating to triptyque or carnets de passages endouance have been complied with; and (c) satisfy the proper Officer that the vehicles and component parts, which he has imported correspond in all respects with those described in triptyque or carnets de passages endouance and for this purpose produce the said vehicles and component parts for examination and record of particulars by such Officer. (2) The period of retention of the vehicle in India does not exceed six months; Provided that where a vehicle imported under triptyque or carnets de passages endouance is exported out of India and is re-imported within the period of six months from the date of its exportation from India, then for the purpose of determining the total period of retention of the vehicle in India after such re-import, the period of its retention in India after first importation will be added:

Provided further that where the Central Govt. or the Commissioner of Customs is satisfied that it is necessary in the public interest so to do, it may

(1)	(2)	(3)	(4)
			extend the period of six months by a further period of six months
			(3) Generally subject to the provisions of the convention.
2. Vehicle (including component parts) referred to in the Convention which is permitted to be imported in accordance with the conditions, specified against serial number 1 above and which, on account of accident requiring repairs of the vehicle or due to death or illness of the holder of the temporary importation documents, or a person accompanying him or a family member, is not exported out of India within six months after the date of importation.	Whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and the integrated tax and goods and services compensation cess leviable thereon under section 3 of the said Act. then this condition shall not apply.	(1) The vehicle is garaged, except, when it is being repaired in a premises approved by the Commissioner of Customs under a double lock, one of the owner and the other of the Customs, provided that where the holder of the temporary importation documents or the person accompanying him or his family members is hospitalised, (2) The vehicle is re-exported before the expiry of six months from the date of its importation into India extended by the period of garaging or hospitalisation referred to in condition (1) above.	
3. Vehicles and component parts referred to in the Convention, other than those specified in serial number 2 above, which are permitted to be imported in accordance with the conditions specified against serial number 1 above and which are exported out of India after six months and within one year of the date of importation.	So much of the duty of Customs and integrated tax and goods and services compensation cess duty as is equal to the amount of drawback calculated by taking into account the use of the vehicle from the date of its first entry into India to the date on which the vehicle is finally re-exported.	The holder of carnet continues to remain in India during the period of retention of the vehicle in India.	

Explanation: In this notification “*Convention*” means the Customs Convention on the Temporary Importation of private road vehicles.

2. Nothing contained in this notification shall apply to:
- (a) legal persons referred to in Article 1(e) of the Convention;
 - (b) persons normally resident outside India, who on the occasion of temporary visit to India take up paid employment or any other form of gainful occupation.

