

GENERAL EXEMPTION NO. 141**Exemption to articles of gift imported as baggage by Union or State Ministers, public servants and foreign dignitaries -**

[Notfn. No. 326/83-Cus. dt. 23.12.1983 as amended by Notfn. No. 101/95, 43/17].

The Central Government, exempts **articles of gift** received **from any foreign Government** by a person belonging to any class of persons specified in the Schedule annexed hereto and imported by the said person into India as part of his **baggage**, and articles of gift imported into India by a **foreign dignitary**, visiting India for any official purposes, as part of his **baggage** and to be gifted to persons belonging to any class of persons specified in the aforesaid Schedule, from -

(a) the **whole of the duty of customs** leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); and

(b) the **whole of the** integrated tax under sub-section (7) of section 3 of the said Customs Tariff Act, subject to the conditions that -

(i) a declaration is made by the concerned person or foreign dignitary, as the case may be, in accordance with the provisions of section 77 of the Customs Act, 1962 (52 of 1962); and

(ii) (a) in the case of articles of gift received from any foreign Government by a person, belonging to any class of persons specified in the said Schedule and imported by the said person into India as part of his baggage, the said person, at the time of clearance of such articles of gift makes a declaration to the Assistant Commissioner of Customs or Deputy Commissioner of Customs that he is a person belonging to any class of persons specified in the said Schedule; and

(b) in the case of articles of gift imported into India by a foreign dignitary, visiting India for any official purpose, as part of his baggage and such articles of gift are to be gifted to persons belonging to any class of persons specified in the said Schedule, such foreign dignitary, at the time of clearance of such articles of gift, makes a declaration to the Assistant Commissioner of Customs or Deputy Commissioner of Customs that such articles of gift are to be gifted to persons belonging to any class of persons specified in the said Schedule.

SCHEDULE

1. **Ministers of** the Union or a State or of a Union territory.

2. **Persons holding any appointment in any public service or post** in connection with the affairs of the Union or of any State, but not being persons appointed in any Corporation established by or under any law or any Corporation owned or controlled by Government.

