

**X. BAGGAGE AND PERSONAL IMPORTATION BY
PASSENGERS AND TOURISTS**

GENERAL EXEMPTION NO. 159

Baggage Rules, 1998,

[Notifn. No. 30/98-Cus. (N.T.), dated 2-6-1998, M.F.(D.R.) F.No.334/6/97-TRU, dt. 2.6.1998, 291/99-(NT), 50/00(N.T.), 11/02-(NT), 5/04-(NT), and 13/04-(NT), 25/13-(N.T)].

In exercise of the powers conferred by section 79 of the Customs Act, 1962 (52 of 1962), and in supersession of the Baggage Rules, 1994, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement.

- (i) These rules may be called the Baggage (amendment) Rules, 2013.
- (ii) 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) "*appendix*" means an Appendix to these rules;
- (ii) "*resident*" means a person holding a valid passport issued under the Passports Act, 1967 (15 of 1967) and normally residing in India;
- (iii) "*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;
- (iv) "*family*" includes all persons who are residing in the same house and form part of the same domestic establishment;
- (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.

3. Passengers returning from countries other than Nepal, Bhutan, Myanmar or China. - An Indian resident or a foreigner residing in India, returning from any country other than Nepal, Bhutan, Myanmar or China, shall be allowed clearance free of duty articles in his *bona fide* baggage to the extent mentioned in column (2) of Appendix A.

Provided that such Indian resident or such foreigners returning from Pakistan, by land route, shall be allowed clearance free duty articles in his *bona fide* baggage to the extent mentioned in column (2) of Appendix B.

4. Passengers returning from Nepal, Bhutan Myanmar or China. - An Indian resident or a foreigner residing in India, returning from Nepal, Bhutan, Myanmar or China, other than by land route, shall be allowed clearance free of duty articles in his *bona fide* baggage to the extent mentioned in column (2) of Appendix B.

5. Professionals returning to India - An Indian passenger who was engaged in his profession abroad shall on his return to India be allowed clearance free of duty, in addition to what he is allowed under rule 3 or, as the case may be, under rule 4, articles in his *bona fide* baggage to the extent mentioned in column (2) of Appendix C.

6. Jewellery. - A passenger returning to India shall be allowed clearance free of duty jewellery in his *bona fide* baggage to the extent mentioned in column (2) of Appendix D.

7. Tourists. - A tourist arriving in India shall be allowed clearance free of duty articles in his *bona fide* baggage to the extent mentioned in column (2) of Appendix E.

8. Transfer of residence. (1) A person who is transferring his residence to India shall be allowed clearance free of duty, in addition to what he is allowed under rule 3 or, as the case may be, under rule 4, articles in his *bona fide* baggage to the extent mentioned in column (1) of Appendix F, subject to the conditions, if any, mentioned in the corresponding entry in column (2) of the said Appendix.

(2) The conditions may be relaxed to the extent mentioned in column (3) of the said Appendix.

9. Provisions regarding unaccompanied baggage. (1) Provisions of these Rules are also extended to unaccompanied baggage except where they have been specifically excluded.

(2) The unaccompanied baggage had been in the possession abroad of the passenger and is despatched within one month of his arrival in India or within such further period as the Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow.

(3) The unaccompanied baggage may land in India upto 2 months before the arrival of the passenger or within such period, not exceeding one year, as the Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow, for reasons to be recorded, if he is satisfied that the passenger was prevented from arriving in India within the 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.

10. Application of these Rules to members of the crew. - The provisions of these Rules shall apply in respect of 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 except as specified in this sub-rule, a crew member of a vessel shall be allowed to bring items like chocolates, cheese, cosmetics and other petty gift items for their personal or family use which shall not exceed the value of rupees one thousand five hundred.

(2) Notwithstanding anything contained in these rules a crew member of an aircraft shall be allowed to bring gift items like chocolates, cheese, cosmetics and other petty gift items at the time of the returning of the aircraft from foreign journey for their personal or family use which shall not exceed the value of rupees one thousand five hundred.

APPENDIX A
(See rule 3)

1	Articles allowed free of duty 2
(a) All passengers of and above 10 years of age and returning after stay abroad of more than three days.	<ul style="list-style-type: none"> (i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life. (ii) Articles other than those mentioned in Annex. I upto a value of Rs. 25,000 if these are carried on the person or in the accompanied baggage of the passenger.
(b) All passengers of and above 10 years of age and returning after stay abroad of three days or less	<ul style="list-style-type: none"> (i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life. (ii) Articles other than those mentioned in Annex. I upto a value of Rs. 12,000 if these are carried on the person or in the accompanied baggage of the passenger.
(c) All passengers upto 10 years of age and returning after stay abroad of more than three days	<ul style="list-style-type: none"> (i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life. (ii) Articles other than those mentioned in Annex. I upto a value of Rs. 6,000 if these are carried on the person or in the accompanied baggage of the passenger.
(d) All passengers upto 10 years of age and returning after stay abroad of three days or less.	<ul style="list-style-type: none"> (i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life. (ii) Articles other than those mentioned in Annex. I Upto a value of Rs. 3,000 if these are carried on the person or in the accompanied baggage of the passenger

Explanation - The free allowance under this rule shall not be allowed to be pooled with the free allowance of any other passenger.

APPENDIX B
(See rule 4)

1	2
(a) Passengers of and above 10 years of age and returning after stay abroad of more than three days.	(i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life. (ii) Articles other than those mentioned in Annex. 1 Upto a value of Rs. 6,000 if these are carried on the person or in the accompanied baggage of the passenger.
(b) Passengers upto 10 years of age and returning after stay abroad of more than three days.	(i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life. (ii) Articles other than those mentioned in Annex. 1 upto a value of Rs. 1500 if these are carried on the person or in the accompanied baggage of the passenger.

Explanation - The free allowance under this rule shall not be allowed to be pooled with the free allowance of any other passenger.

APPENDIX C
(See rule 5)

1	Articles allowed free of duty 2
(a) Indian passenger returning after at least 3 months.	(i) Used household articles upto an aggregate value of Rs. 12,000. (ii) Professional equipment upto a value of Rs.20,000.
(b) Indian passenger returning after at least 6 months	(i) Used household articles upto an aggregate value of Rs. 12,000. (ii) Professional equipment upto a value of Rs.40,000.
(c) Indian passenger returning after a stay of minimum 365 days during the preceding 2 years on termination of his work, and who has not availed this concession in the preceding three years	(i) Used household articles and personal effects, (which have been in the possession and use abroad of the passenger or his family for at least six months), and which are not mentioned in Annex. 1, Annex.II or Annex.III upto an aggregate value of Rs. 75,000.

APPENDIX D
(See Rule 6)

1	Jewellery 2
Indian passengers who has been residing abroad for over one year.	(i) Jewellery upto an aggregate value of Rs.50,000 by a gentleman passenger, or (ii) Upto an aggregate value of Rs.1,00,000 by a lady passenger.

APPENDIX E
(See rule 7)

1	Article allowed free of duty 2
(a) Tourists of Indian origin other than those coming from Pakistan by land route.	(i) Used personal effects and travel souvenirs, if- (a) these goods are for personal use of the tourist, and (b) these goods, other than those consumed during the stay in India, are re-exported when the tourist leaves India for a foreign destination. (ii) articles as allowed to be cleared under rule 3 or rule 4.
(b) Tourists of foreign origin other than those of Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan or Pakistani origin coming from Pakistan	(i) Used personal effects and travel souvenirs, if - (a) these goods, are for personal use of the tourist and (b) these goods, other than those consumed during the stay in India, are re-exported when the tourist leaves India for a foreign destination. (ii) articles upto a value of Rs. 8,000/- for making gifts.
(c) Tourists of Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan.	No free allowance.
(d) Tourists of Pakistani origin or foreign tourists coming from Pakistan or tourists of Indian origin coming from Pakistan by land route.	(i) used personal effects and travel souvenirs, if (a) these goods are for personal use of the tourist, and

1	Article allowed free of duty 2
	(b) these goods, other than those consumed during the stay in India, are re-exported when the tourist leaves India for a foreign destination.
	(ii) articles upto a value of Rs. 6000 for making gifts.

APPENDIX F
(See rule 8)

Articles allowed free of duty	Conditions	Relaxation that may be considered
(a) Used personal and household articles, other than those listed at Annex. 1 or Annex, 2, but including the article listed at Annex. III and jewellery up to fifty thousand rupees by a gentleman passenger or rupees one lakh thousand by a lady passenger.	(1) Minimum stay of two years abroad, immediately preceding the date of his arrival on TR, (2) total stay in India on short visit during the 2 preceding years should not exceed 6 months, and (3) passenger has not availed this concession in the preceding three years.	(a) <i>For condition (1)</i> Shortfall of upto 2 months in stay abroad can be condoned Assistant Commissioner of Customs or Dy. Commissioner of Customs of the early return is on account of : (i) terminal leave or vacation being availed of by the passenger; or (ii) any other special circumstances. (b) <i>For condition (2)</i> Commissioner of Customs may condone short visits in excess of 6 months in deserving cases. (c) <i>For condition (3)</i> No relaxation
(b) Jewellery taken out earlier by the passenger or by a member of his family from India.	Satisfaction of the Asstt. Commissioner of Customs regarding the jewellery having been taken out earlier from India.	-----

Annexure - I

1. Fire arms.
2. Cartridges of fire arms exceeding 50.
3. Cigarettes exceeding 200 or cigars exceeding 50 or tobacco exceeding 250 gms.
4. Alcoholic liquor or wines in excess of two litres.
5. Gold or silver, in any form, other than ornaments.

Annexure - II

1. Colour Television or Monochrome Television.
2. Digital Video Disc Player.
3. Video Home Theatre System.
4. Dish Washer.
5. Music System.
6. Air-Conditioner.
7. Domestic refrigerators of capacity above 300 litres or its equivalent .
8. Deep Freezer.
9. Microwave Oven.
10. Video camera or the combination of any such video camera with one or more of the following goods, namely:-
 - (a) Television Receiver;
 - (b) Sound recording or reproducing apparatus;
 - (c) Video reproducing apparatus.
11. Word Processing Machine.
12. Fax Machine.
13. Portable Photocopying Machine.
14. Vessel.
15. Aircraft.
16. Cinematographic films of 35 mm and above.
17. Gold or Silver , in any form , other than ornaments.”

Annexure III

1. Video Cassette Recorder or Video Cassette Player or Video Television Receiver or Video Cassette Disk Player.
2. Washing Machine.
3. Electrical or Liquefied Petroleum Gas Cooking Range
4. Personal Computer(Desktop Computer)
5. Laptop Computer(Laptop Computer)
6. Domestic Refrigerators of capacity up to 300 litres or its equivalent.”

