

GENERAL EXEMPTION NO. 161

Effective rate of duty on passenger's baggage.**[Notfn. No. 26/16-Cus. dt.31.3.2016].**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962(52 of 1962), and in supersession of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 136/1990- Customs, dated the 20 th March, 1990, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.366(E), dated the 20 th March, 1990 except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts articles falling under Heading 9803 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in column (1) of the Table hereto annexed, when imported into India by a passenger or a member of a crew as baggage, from so much 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 (2) of the said Table.

TABLE

Description of articles	Rate
(1)	(2)
Any article the value of which exceeds the duty free allowance admissible to such passenger or member under the Baggage Rules, 2016.	35% ad valorem
On the unaccompanied baggage.	35% ad valorem

Explanation .- Where the value of any one article exceeds the duty free allowance admissible to such passenger or member under the Baggage Rules, 2016, the amount of duty shall be calculated only on the value in excess of the duty free allowance so admissible to the extent not availed of by such passenger or member for clearing any other article of baggage, if any.

2. Nothing contained in this notification shall apply to -

- (i) fire arms;
- (ii) cartridges of fire arms exceeding 50;
- (iii) cigarettes, cigars or tobacco in excess of the quantity prescribed for importation free of duty under the relevant baggage rules;
- *(iv) goods imported through a courier service.

3. This notification shall come into force on the 1 st day of April, 2016.

**read with corrigendum dt. 2.4.2016.*

