

## Information of Travellers

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### CLEARANCE OF INCOMING PASSENGERS (GREEN AND RED CHANNELS)

For the purpose of Customs clearance of arriving passengers, a two channel system has been adopted

- (i) Green Channel for passengers not having any dutiable goods.
- (ii) Red Channel for passengers having dutiable goods.

However,

- (i) All the passengers shall ensure to file correct declaration of their baggage.
- (ii) Green channel passengers must deposit the customs portion of the disembarkation card to the custom official at the gate before leaving the terminal.
- (iii) Declaration of foreign exchange/currency has be made before the custom officers in the following cases :
  - (a) where the value of foreign currency notes exceed US \$ 5000 or equivalent
  - (b) where the aggregate value of foreign exchange including currency exceeds US \$ 10,000 or equivalent

**- Passengers walking through the Green Channel with dutiable / prohibited goods are liable to prosecution/penalty and confiscation of goods.**

**- Trafficking of Narcotics and Psychotropic substances is a serious offence and is punishable with imprisonment.**

### DUTY FREE ALLOWANCES AND ENTITLEMENTS FOR INDIAN RESIDENTS AND FOREIGNERS RESIDING IN INDIA

A Resident means a person holding a valid passport issued under the Passports Act,1967 and normally residing in India

#### I. For passengers coming from countries other than

- (a) Nepal, Bhutan, Myanmar, Hongkong or China.
- (b) Pakistan by Land Route

Duty Free allowance for bonafide baggage consisting of	For passengers of age	
	10 years and above	below 10 years
(i) Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Free	Free
(ii) Other articles carried in person or in accompanied baggage		
(a) if Stay abroad for more than three days	Valued upto Rs.25000/-	Valued upto Rs.6,000/-
(b) if Stay abroad upto three days	Valued upto	Valued upto

Rs.12000/-

Rs.3000/-

**Note:**

1. The free allowance shall not be pooled with the free allowance of any other passenger.
2. The free allowance is not applicable to the following goods
  - 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 2 litres.
  - 5.Gold or silver, in any form, other than ornaments.
3. One laptop computer (notebook computer) over and above the said free allowances mentioned above is also allowed duty free if imported by any passenger of the age of 18 years and above
4. The goods over and above the free allowances shall be chargeable to customs duty @ 35% + an education cess of 2% i.e. to say the effective rate is 35.7%.
5. Alcoholic drinks and tobacco products imported in excess of free allowance are chargeable to custom duty at the rates applicable to their commercial imports as per the Customs tariff Act.
6. Import of Indian currency is prohibited. However, in the case of passengers normally resident of India who are returning from a visit abroad Indian currency upto Rs. 5000 is allowed.
7. In case the value of one item exceeds the duty free allowance, the duty shall be calculated only on the excess of such amount.

**II. For passengers coming from****(i) Nepal, Bhutan, Myanmar, Hongkong or China, other than by land route****(ii) Pakistan by land route**

Duty Free allowance for bonafide baggage consisting of		For passengers of age	
		10 years and above	below 10 years
(i)	Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Free	Free
(ii)	Other articles carried in person or in accompanied baggage	Valued upto Rs.6000/-	Valued upto Rs.1500/-
(a)	Stay abroad for more than three days	Nil	Nil
(b)	Stay abroad upto three days	Nil	Nil

**Note:**

1. The free allowance shall not be allowed to be pooled with the free allowance of any other passenger.
2. The free allowance is not applicable to the following goods
  - (a) Fire arms.
  - (b) Cartridges of fire arms exceeding 50.
  - (c) Cigarettes exceeding 200 or cigars exceeding 50 or tobacco exceeding 250 gms.
  - (d) Alcoholic liquor and wines in excess of 2 litre each.
  - (e) Gold or silver, in any form, other than ornaments.

3. One laptop computer (notebook computer) over and above the said free allowances mentioned above is also allowed duty free if imported by any passenger of the age of 18 years and above

4. The goods over and above the free allowances shall be chargeable to customs duty @ 40% + an education cess of 2% i.e. to say the effective rate is 40.8%.

5. Alcoholic drinks and tobacco products imported in excess of free allowance are chargeable to custom duty at the rates applicable to their commercial imports.

6. Import of Indian currency is prohibited. However, in the case of passengers normally resident of India who are returning from a visit abroad Indian currency upto Rs. 5000 is allowed.

7. In case the value of one item exceeds the duty free allowance, the duty shall be calculated only on the excess of such amount.

### III. For passengers coming from Nepal, Bhutan, Myanmar or China by Land Route

Duty Free allowance for bonafide baggage consisting of		For passengers of age	
		10 years and above	below 10 years
(i)	Used personal effects (excluding jewelry) required for satisfying daily necessities of life	Free	Free
(ii)	Other articles carried in person or in accompanied baggage	Nil	Nil

### SPECIAL ALLOWANCES FOR 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 the aforesaid allowances, articles in his bonafide baggage to the extent as mentioned below:-

(a)	Indian passenger returning after atleast 3 months	(i) Used household articles (such as linen, utensils, tableware, kitchen, appliances and an iron) upto an aggregate value of Rs.12000/- (ii) Professional equipment upto a value of Rs.20,000/-
(b)	Indian passenger returning after at least 6 months	(i) Used household articles (such as linen, utensils, tableware, kitchen, appliances and an iron) an aggregate value of Rs.12000/- (ii) Professional equipment upto a value of Rs.40,000/-
(c)	Indian passenger returning after a stay of a minimum of 365 days during the preceding two years on termination of his work and who has not availed this concession in the preceding three years.	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.I , Annex. II & Annex. III upto an aggregate value of Rs.75,000/- (including one unit each of <b>specified articles</b> * on payment of 15% advalorem + 2% education cess)

### 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 2 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 i; ½Conditioner.
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. VCR or VCP or VTR or VCDP.
2. Washing Machine
3. Electrical or LPG Cooking Range
4. Personal Computer (Desktop Computer)
5. Lap Top Computer (Notebook Computer)
6. Domestic Refrigerator upto 300 Ltr. Capacity or its equivalent.

## DUTY FREE ALLOWANCES AND ENTITLEMENTS FOR TOURISTS

### WHO IS A TOURIST?

#### A tourist is a passenger

a) who is not normally a resident in India;

b) 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; A tourist arriving in India shall be allowed clearance free of duty articles in his bonafide baggage to the extent as mentioned below:-

**A tourist arriving in India shall be allowed clearance free of duty articles in his bonafide baggage to the extent as mentioned below:-**

		<b>Articles allowed free of duty</b>
I	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) duty free allowances applicable to Indian Residents.
II	Tourists of foreign origin other than those of Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan or of 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-8000/- (Rs.2500/- for tourists of Indian origin) for making gifts.
III	Tourists of Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan.	No free allowance.
IV	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 (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.

#### **DUTY FREE ALLOWANCES AND ENTITLEMENTS FOR PERSONS TRANSFERRING RESIDENCE**

I. A person who is transferring his residence to India shall be allowed clearance free of duty, in addition to allowances applicable to Indian residents or foreigners residing in India or to passengers returning from Nepal, Bhutan, Myanmar or China, other than by land route articles in bonafide baggage to the extent and subject to conditions as mentioned below :

<b>Articles allowed Free of Duty</b>	<b>Conditions</b>	<b>Relaxation that may be considered</b>
(a) Used personal and household articles other than those listed at Annex I or Annex II, but including (the articles listed at Annexure-III and) Jewellery upto Rs. 10000 by a gentleman passenger or Rs. 20000 for a lady passenger	(1) Minimum stay of two years abroad, immediately preceding the date of his arrival on transfer of residence (2) Total stay in India on short visits during the 2 preceding years should not exceed 6 months, and (3) Passenger has not availed this concession in the preceding three years.	(a) For condition (1) Shortfall of upto 2 months in stay abroad can be condoned by Deputy / Assistant Commissioner of Customs if 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) For condition (2) Commissioner of Customs may condone short visits in excess of 6 months in deserving cases. (c) For condition (3) No relaxation.
(b) Jewellery taken out earlier by the passenger or by a member of his family from India.	Satisfaction of the Assistant Commissioner of Customs regarding the jewellery having been	-----

taken out earlier from India.
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**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 2 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 $\frac{1}{2}$ 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( Notebook Computer)
6. Domestic Refrigerators of capacity up to 300 litres or its equivalent.

**II. Rate of duty applicable on transfer of residence :-**

Concessional rate of duty is applicable to the following categories of persons transferring their residence to India:

(a) any person holding a valid passport under the passport act 1967 and returning to India after having stayed abroad for atleast 365 days during the two years immediately preceding the date of arrival in India.

(b) any person on bonafide transfer of residence to India

Such persons shall be allowed

(i) clearance of items listed in Annexure-II, whether old or new, at a concessional rate of duty of 15% ad valorem + 2% educational cess

(ii) clearance of items listed in Annexure-III free of duty Subject to the conditions that

In case of (a) above :

i) Such person has been working abroad and is returning to India on termination of such work after having stayed abroad for at least 365 days during the two years immediately preceding the date of arrival in India;

ii) Such person affirms by a declaration that the goods have been in his possession abroad or, the goods are purchased by such person at the time of his arrival, but before clearance from customs, from the duty free shop located in the arrival hall of the International airports;

iii) The goods (other than those purchased from the duty free shops at the time of arrival of such passenger) not accompanying such passenger were shipped or dispatched or arrived within the time limits specified in the Baggage Rules, 1998; and

iv) in respect of such goods not more than one unit shall be permissible to such person and the total aggregate of value of such goods including other goods imported free of duty by him under Rule 5 of the Baggage Rules, 1998, shall not exceed rupees seventy five thousand.

In case of (b) above :

i) Such person has been residing abroad for a minimum period of two years immediately preceding the transfer of residence and has not availed this concession in the preceding three years;

ii) Such persons affirms by a declaration that the goods have been in his possession abroad or, the goods are purchased by such person at the time of his arrival, but before clearance from customs, from the duty free shop located in the arrival hall of the International airport;

iii) The goods (other than those purchased from the duty free shops at the time of arrival of such passenger) not accompanying such passenger were shipped or dispatched or arrived within the time limits specified in the Baggage Rules, 1998;

iv) Not more than one unit of each item of such goods shall be permissible per family and the person claiming the benefit shall affirm by a declaration that no other member of the family had availed of or would avail of such benefit in respect of that item; and

v) The total aggregate value of such goods shall not exceed rupees five lakhs.

Note: Transfer of residence entitlements are applicable to returning Indians as well as Foreigners transferring their residence to India subject to the fulfillment of prescribed eligibility conditions

## **IMPORT OF PROFESSIONAL EQUIPMENT AS BAGGAGE**

**Professional Equipment is permitted to be imported to the following persons to the extent indicated below:**

a. Indian Passengers returning after a stay abroad of atleast 3 months : upto a value of Rs. 20000

b. Indian Passengers returning after a stay of atleast 6 months : upto a value of Rs. 40000

### **For the purposes of baggage rules Professional Equipment means:**

Such portable equipment, instruments, apparatus and appliances as are ordinarily required in the profession in which the returning passenger was engaged. This expression includes items used by carpenters, plumbers, welders, masons and the like; This concession is not available for items of common use such as Cameras, Cassette Recorders, Dictaphones, Typewriters, Personal Computers and similar items.

### **IMPORT OF JEWELLERY**

An Indian passenger who has been residing abroad for over one year is allowed to bring jewellery, free of duty in his bonafide baggage upto an aggregate value of Rs. 10,000/- (in the case of a male passenger) or Rs.20,000/- (in the case of a lady passenger).

### **IMPORT OF ALCOHOLIC DRINKS/ CIGARETTES AS BAGGAGE**

Following quantities of Alcoholic drinks and Tobacco products may be included for import within the duty free allowances admissible to various categories of incoming passengers :

- Alcoholic liquors or Wines upto 2 litres
- 200 Cigarettes or 50 Cigars or 250 gms. Tobacco.

The rate of duty applicable on these products over and above the above mentioned free allowance is as under :

(i)	Cigarettes	BCD @150%+ educational cess @ 2% i.e. to say that effective rate of duty is 153%.
(ii)	Whisky	BCD @150% + CVD @ 25% + 2% education cess on BCD & CVD i.e. to say that effective rate of duty is 218%.
(iii)	Wines and Beer *	BCD @100% + CVD @ 50% + 2% education cess on BCD & CVD i.e. to say that effective rate of duty is 206%.

\* Beer of Nepalese origin is not chargeable to any CVD.

### **IMPORT OF GOLD AS BAGGAGE**

#### **Who can import gold as baggage?**

Any passenger of Indian Origin or a passenger holding a valid passport, issued under the Passport Act, 1967, who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days.

#### **Other Conditions**

- (i) The duty shall be paid in convertible foreign currency.
- (ii) The weight of gold (including ornaments) should not exceed 10 kgs. per passenger.
- (iii) The passenger should not have brought gold or other ornaments during any of his visits (short visits) in

the last six months i.e. he has not availed of the exemption under this scheme, at the time of short visits.

(iv) Ornaments studded with stones and pearls are not allowed to be imported. (v) The passenger can either bring the gold himself at the time of arrival or import the same within fifteen days of his arrival in India as unaccompanied baggage.

(vi) The passenger can also obtain the permitted quantity of gold from Customs bonded warehouse of State Bank of India and Metals and Minerals Trading Corporation subject to conditions (i) and (ii) above. He is required to file a declaration in the prescribed Form before the Customs Officer at the time of arrival in India stating his intention to obtain the gold from the Customs bonded warehouse and pay the duty before clearance.

## **RATE OF DUTY**

<b>Sl.No.</b>	<b>Description of Goods</b>	<b>Rate</b>
1.	Gold bars, other than tola bars, bearing manufacturers or refiners engraved serial number and weight expressed in metric units and gold coins	Rs. 100 per 10 gms.+ 2% Edu. Cess i.e. Rs. 2/-
2.	Gold in any form other than at Sl.No. 1 above including tola bars and ornaments, but excluding ornaments studded with stones or pearls	Rs. 250 per 10 gms.+ 2% Edu. Cess i.e. Rs. 5/-

**Note:-** The Jewellery which is in addition to the jewellery otherwise allowed without payment of duty, only is liable to payment of duty under the above mentioned scheme of import of gold

## **IMPORT OF SILVER AS BAGGAGE**

### **Who can import silver as baggage?**

- (a) Any passenger of Indian origin (even if a foreign national).
- (b) Any passenger holding a valid passport issued under the Passport Act, 1967.

### **Conditions**

- (i) The weight of silver (including ornaments) should not exceed the quantity of 100 kgs. per passenger.
- (ii) Such passenger is coming to India after a period of not less than six months of stay abroad. However, short visits during these six months shall be ignored if the total duration of such short visits does not exceed 30 days and the passenger has not availed of the exemption under this scheme, at the time of such short visits.
- (iii) The duty at the rate of Rs.500 per kg. + 2% Education Cess(total Rs. 510/- per kg.) is paid by the passenger in convertible foreign currency.
- (iv) Ornaments studded with stones and pearls will not be allowed to be imported under the scheme. (iv) The passenger can either bring the silver himself at the time of arrival or import the same within fifteen days of his arrival in India.
- (v) The passenger can also obtain the permitted quantity of silver From Customs bonded warehouse of State Bank of India and Metal and Mineral Trading Corporation subject to conditions (i) and (iii). He is required to file a declaration in the prescribed Form before the Customs Officer at the time of arrival in India stating his intention to obtain the silver from the Customs bonded warehouse and pay the duty before clearance.

## **IMPORT OF FOREIGN EXCHANGE/CURRENCY**

Any person can bring into India from a place outside India foreign exchange without any limit. However, declaration of foreign exchange/currency is required to be made in the prescribed Currency Declaration Form in the following cases:-

(a) Where the value of foreign currency notes exceeds US\$ 5000/- or equivalent

(b) Where the aggregate value of foreign exchange (in the form of currency notes, bank notes, traveler cheques etc.) exceeds US\$ 10,000/- or its equivalent

## **IMPORT OF INDIAN CURRENCY**

**Import of Indian Currency is prohibited.** However, in the case of passengers normally resident in India who are returning from a visit abroad, import of Indian Currency upto Rs. 5000 is allowed.

## **IMPORT OF FIRE ARMS**

- Import of firearms is strictly prohibited.

- Import of Cartridges in excess of 50 is also prohibited.

However, in the case of persons transferring their residence (as per conditions specified in the rules) to India for a minimum period of one year, one firearm of permissible bore can be allowed to be imported subject to the conditions that:

1) the same was in possession and use abroad by the passenger for a minimum period of one year and also subject to the condition that such firearm, after clearance, shall not be sold, loaned, transferred or otherwise parted with, for consideration or otherwise, during the lifetime of such person;

2) the passenger has a valid arms licence from the local (Indian) authorities;

3) the customs and other duties as applicable shall be paid.

## **IMPORT OF PET ANIMALS**

Domestic pets like dogs, cats, birds etc. are permitted to be imported. Import of pets (dog and cat only) upto two numbers per passenger are allowed at one time subject to production of required health certificate from country of origin and examination of the said pets by the concerned quarantine officer.

Imports of pets over and above this quantity shall be allowed only against an Import sanitary permit issued by the department of animal husbandry and dairying or against an import licence issued by the DGFT.

## **IMPORT OF BAGGAGE OF DECEASED PERSON**

Used, bonafide personal and household effects belonging to a deceased person are allowed to be imported free of duty subject to the condition that a Certificate from the concerned Indian mission (Embassy / High Commission) is produced at the time of clearance regarding the ownership of the goods by the deceased person.

## IMPORT OF UNACCOMPANIED BAGGAGE

The passengers can also send their baggage through cargo which is treated as unaccompanied baggage. However, no free allowance is admissible in case of unaccompanied baggage which is chargeable to Customs duty @ 35% Advalorem + 2% Education Cess and only used personal effects can be imported free of duty.

1. Provisions of Baggage Rules are also extended to unaccompanied baggage except where they have been specifically excluded.
2. The unaccompanied baggage should be in the possession abroad of the passenger and shall be dispatched within one month of his arrival in India or within such further period as the Deputy / Assistant Commissioner of Customs may allow.
3. The unaccompanied baggage may land in India upto two months before the arrival of the passenger or within such period, not exceeding one year as the Deputy / Assistant 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 on any other reasons, which necessitated a change in the travel schedule of the passenger.
4. All the unaccompanied baggage is chargeable to customs duty @ 35% advalorem + education cess @ 2%.

## RATE OF DUTY

1. Generally items imported as baggage are subjected to a uniform rate of duty for ease of assessment
2. The general rate of duty for items imported in excess of the permissible free allowance is 35% advalorem + educational cess @ 2% i.e. to say that effective rate of duty is 35.7%.
3. The rate of duty applicable to items in Annexure II imported by passengers transferring their residence or returning to India after a stay of 365 days abroad in the preceding two years is 15% + educational cess @ 2% i.e. to say that effective rate of duty is 15.3%.
4. Alcoholic drinks and Tobacco products imported in excess of the free allowance are charged to duty at the rates applicable to their commercial imports. These rates for some of the items are as follows:-

(i)	Cigarettes	BCD @150%+ educational cess @ 2% i.e. to say that effective rate of duty is 153%.
(ii)	Whisky	BCD @150% + CVD @ 25% + 2% education cess on BCD & CVD i.e. to say that effective rate of duty is 218%.
(iii)	Wines and Beer *	BCD @100% + CVD @ 50% + 2% education cess on BCD & CVD i.e. to say that effective rate of duty is 206%.

\* Beer of Nepalese origin is not chargeable to any CVD.

5. Silver is charged to a duty of Rs. 500 per Kg.+ 2% Education Cess for passengers importing silver

under the prescribed scheme

**Note:** In case the value of one item exceeds the duty free allowance, the duty shall be calculated only on the excess of such amount.

### **DETAINED BAGGAGE**

A passenger may request the Customs to detain his baggage either for re-export at the time of his departure from India or for clearance subsequently on payment of duty.

The detained baggage would be examined and full details will be inventorised.

Such baggage are kept in the custody of the customs.

### **MISHANDLED BAGGAGE**

In case the baggage has been lost or mishandled by the Airlines, a simplified procedure is in place for clearance of such baggage which allows the passenger to have delivery of his baggage at his door step by the Airlines.

There is no need to handover the passport or the keys of the baggage. The passenger is merely required to complete the Custom declaration form at counter no. 1 authorizing the Airline to complete the formalities when the baggage arrives. The passenger is required to obtain a certificate to that effect from the airlines and get it countersigned by Customs indicating specifically the unutilized portion of the free allowance. This would enable the passenger to avail the unutilised portion of the duty free allowance when his baggage is delivered by the airlines.

### **AIRLINE CREW**

Crewmembers are required to submit the correct declaration before Custom authorities with respect to the currency gold ornaments and electronic goods etc. in their possession on arrival as well as departure.

Crew member is allowed to bring items like chocolates, cheese, cosmetics and other petty gift items for their personal or family use upto a value of Rs. 600 only at the returning of the Aircraft from foreign journey. However, a crew member on final pay off or at the termination of his engagement with the Airline shall be eligible for allowances as a common passenger.

### **IMPORT OF PASSENGER CARS**

#### **Import of passenger Cars / Jeep / Multiutility vehicles:**

The following rates of Duty are applicable for import of motor cars and other motor vehicles principally designed for the transport of persons including station wagons and racing cars. Since motor vehicles are excluded from the definition of Baggage, duties are to be collected at the Tariff rate taking into consideration Exemption Notifications if any. The present rates are as under :

<b>Vehicle</b>	<b>Basic Customs Duty</b>	<b>Other Duties</b>
New, which have not been registered anywhere prior to importation-	20%	CVD - 16% SAD - 8%

(a) if imported as Completely knock down (CKD) Unit		CESS - .125 % NATIONAL CALAMITY FUND 1% EDUCATIONAL CESS ON BCD & CVD 2%
(b) if imported in any other form	60%	-do-
Other i.e. already registered	105%	-do-

As per the above rates of duty the duty incidence on a new imported vehicle in completely build up form comes to 103.39%.

Value of these vehicles for the purpose of levy of customs duty is CIF value, where C stands for the cost of the goods, I is the insurance and F is the freight. Cost in the case of new vehicle is the transaction value between the seller and the buyer. However, in the case of old and used vehicles, cost is arrived at by taking value of the new vehicle in its year of manufacture and then allowing depreciation at following rates.

(i)	For every quarter during 1st year -	4%
(ii)	For every quarter during 2nd year -	3%
(iii)	For every quarter during 3rd year -	2.5%
(iv)	For every quarter during 4th year - and thereafter	2% subject to a maximum depreciation of 70%

#### **OUT GOING PASSENGERS**

All the passengers leaving India by Air are subject to clearance by Custom Authorities. Only bonafide baggage is allowed to be cleared by passengers. There is a procedure prescribed whereby the passengers leaving India can take the export certificate for the various high value items as well as jewellery from the Customs authorities. Such an export certificate comes handy while bringing back the things to India so that no duty is charged on such goods exported by the passenger.

#### **OTHER INFORMATION**

1. Export of most species of wild life and articles made from wild flora and fauna, such as ivory, musk, reptile skins, furs, shahtoos etc. is prohibited.
2. Trafficking of narcotic drugs and psychotropic substances is prohibited.
3. Export of goods purchased against foreign exchange brought in by foreign passengers are allowed except for prohibited goods.
4. Carrying of Indian currency notes in the denomination of Rs. 500 and Rs. 1000 to Nepal is prohibited.
5. Export of Indian Currency is strictly prohibited. However Indian residents when they go abroad are allowed to take with them Indian currency not exceeding Rs. 5000.
6. Tourists while leaving India are allowed to take with them foreign currency not exceeding an amount brought in by them at the time of their arrival in India. As no declaration is required to be made for bringing in foreign exchange / currency not exceeding equivalent of U.S. \$ 10000, generally tourists can take out of India with them at the time of their departure foreign exchange/currency not exceeding the above amount.

#### **EXPORT OF GOLD JEWELLERY**

There is no value limit on the export of Gold jewellery by a passenger through the medium of baggage so long as it constitutes the bonafide baggage of the passenger. A passenger may request the Customs for issue of an export certificate at the time of his/her departure from India, in respect of jewelry carried by him / her, to facilitate its reimport subsequently.

Commercial export of gold jewelry through the courier mode is permitted subject to observance of prescribed procedures.

## **EXPORT OF INDIAN CURRENCY**

**Export of Indian Currency is strictly prohibited.** However Indian residents when they go abroad are allowed to take with them Indian currency not exceeding Rs. 5000 .

## **EXPORT OF FOREIGN CURRENCY**

Tourists while leaving India are allowed to take with them foreign currency not exceeding an amount brought in by them at the time of their arrival in India. As no declaration is required to be made for bringing in foreign exchange / currency not exceeding equivalent of U.S. \$ 10000, generally tourists can take out of India with them at the time of their departure foreign exchange/currency not exceeding the above amount.

**The export of foreign currency is otherwise prohibited.**

## **PROHIBITED AND RESTRICTED GOODS**

Certain goods are prohibited (banned) or restricted (subject to certain conditions) for import and/or export. These are goods of social, health, environment, wild life and security concerns. While it is not possible to list all the goods, more common of these are :

### **PROHIBITED GOODS**

- Narcotic Drugs and Psychotropic substances.
- Pornographic material
- Counterfeit and pirated goods and good infringing any of the legally enforceable intellectual property rights.
- Antiquities.

### **RESTRICTED GOODS**

- Firearms and ammunition.
- Live birds and animals including pets.
- Plants and their produce e.g. fruits, seeds.
- Endangered species of plants and animals, whether live or dead.
- Any goods for commercial purpose: for profit , gain or commercial usage.

- Radio transmitters not approved for normal usage.
- Gold and Silver, other than ornaments (For import only)
- Indian and foreign currency in excess of prescribed limits :
  - foreign currency in excess of US\$ 5000 in the form of currency notes or equivalent US\$ 10000 or equivalent in the form of currency notes, bank notes or travellers cheque is required to be declared on arrival.
  - foreign currency in excess of amount legally obtained or in the case of tourists in excess of the amount declared on arrival or in excess of the exempted limit of declaration at the time of departure.
- Trafficking in Narcotic Drugs like Heroin, Charas, Cocaine or in Psychotropic substances is a serious offence and is punishable with imprisonment.
- Export of most species of wild life and articles made from flora and fauna such as Ivory, Musk, Reptile skins, Furs, Shahtoosh etc. is prohibited. For any clarifications passenger should approach the Regional Deputy Director (Wildlife Preservation) Govt. of India or the Chief Wildlife Wardens of State Governments posted at Calcutta, Delhi, Mumbai and Chennai.
- Export or Import in prohibited and restricted goods commonly leads to arrest.

## **PENAL PROVISIONS**

The Indian Customs Act empowers imposition of heavy penalties for those passengers who :

- attempt to walk through the Green Channel with prohibited, restricted or dutiable goods.
- misdeclare their goods at the Red Channel
- attempt to export prohibited or restricted goods.
- abet the commission of any of the above offences.

### **The Penal Provision may lead to :**

- absolute confiscation of goods, or
- imposition of heavy fine in respect of the concerned goods if these are released;
- imposition of penalty on individual or concerned entities upto five times the value of goods or the duty involved.
- Arrest and prosecution including invocation of preventive detention in serious cases.

## Information of Travellers

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### CLEARANCE OF INCOMING PASSENGERS (GREEN AND RED CHANNELS)

For the purpose of Customs clearance of arriving passengers, a two channel system has been adopted

- (i) Green Channel for passengers not having any dutiable goods.
- (ii) Red Channel for passengers having dutiable goods.

However,

- (i) All the passengers shall ensure to file correct declaration of their baggage.
- (ii) Green channel passengers must deposit the customs portion of the disembarkation card to the custom official at the gate before leaving the terminal.
- (iii) Declaration of foreign exchange/currency has be made before the custom officers in the following cases :
  - (a) where the value of foreign currency notes exceed US \$ 5000 or equivalent
  - (b) where the aggregate value of foreign exchange including currency exceeds US \$ 10,000 or equivalent

**- Passengers walking through the Green Channel with dutiable / prohibited goods are liable to prosecution/penalty and confiscation of goods.**

**- Trafficking of Narcotics and Psychotropic substances is a serious offence and is punishable with imprisonment.**

### DUTY FREE ALLOWANCES AND ENTITLEMENTS FOR INDIAN RESIDENTS AND FOREIGNERS RESIDING IN INDIA

A Resident means a person holding a valid passport issued under the Passports Act,1967 and normally residing in India

#### I. For passengers coming from countries other than

- (a) Nepal, Bhutan, Myanmar, Hongkong or China.
- (b) Pakistan by Land Route

Duty Free allowance for bonafide baggage consisting of	For passengers of age
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	<b>10 years and above</b>	<b>below 10 years</b>
(i) Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Free	Free
(ii) Other articles carried in person or in accompanied baggage		
(a) if Stay abroad for more than three days	Valued upto Rs.25000/-	Valued upto Rs.6,000/-
(b) if Stay abroad upto three days	Valued upto Rs.12000/-	Valued upto Rs.3000/-

**Note:**

- The free allowance shall not be pooled with the free allowance of any other passenger.
- The free allowance is not applicable to the following goods
  - Fire arms.
  - Cartridges of fire arms exceeding 50.
  - Cigarettes exceeding 200 or cigars exceeding 50 or tobacco exceeding 250 gms.
  - Alcoholic liquor or wines in excess of 2 litres.
  - Gold or silver, in any form, other than ornaments.
- One laptop computer (notebook computer) over and above the said free allowances mentioned above is also allowed duty free if imported by any passenger of the age of 18 years and above
- The goods over and above the free allowances shall be chargeable to customs duty @ 35% + an education cess of 2% i.e. to say the effective rate is 35.7%.
- Alcoholic drinks and tobacco products imported in excess of free allowance are chargeable to custom duty at the rates applicable to their commercial imports as per the Customs tariff Act.
- Import of Indian currency is prohibited. However, in the case of passengers normally resident of India who are returning from a visit abroad Indian currency upto Rs. 5000 is allowed.
- In case the value of one item exceeds the duty free allowance, the duty shall be calculated only on the excess of such amount.

**II. For passengers coming from**

**(i) Nepal, Bhutan, Myanmar, Hongkong or China, other than by land route**

**(ii) Pakistan by land route**

<b>Duty Free allowance for bonafide baggage consisting of</b>		<b>For passengers of age</b>	
		<b>10 years and above</b>	<b>below 10 years</b>
(i)	Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Free	Free
(ii)	Other articles carried in person or in accompanied baggage	Valued upto Rs.6000/-	Valued upto Rs.1500/-
(a)	Stay abroad for more than three days		
(b)	Stay abroad upto three days	Nil	Nil

**Note:**

1. The free allowance shall not be allowed to be pooled with the free allowance of any other passenger.
2. The free allowance is not applicable to the following goods
  - (a) Fire arms.
  - (b) Cartridges of fire arms exceeding 50.
  - (c) Cigarettes exceeding 200 or cigars exceeding 50 or tobacco exceeding 250 gms.
  - (d) Alcoholic liquor and wines in excess of 2 litre each.
  - (e) Gold or silver, in any form, other than ornaments.
3. One laptop computer (notebook computer) over and above the said free allowances mentioned above is also allowed duty free if imported by any passenger of the age of 18 years and above
4. The goods over and above the free allowances shall be chargeable to customs duty @ 40% + an education cess of 2% i.e. to say the effective rate is 40.8%.
5. Alcoholic drinks and tobacco products imported in excess of free allowance are chargeable to custom duty at the rates applicable to their commercial imports.
6. Import of Indian currency is prohibited. However, in the case of passengers normally resident of India who are returning from a visit abroad Indian currency upto Rs. 5000 is allowed.
7. In case the value of one item exceeds the duty free allowance, the duty shall be calculated only on the excess of such amount.

### III. For passengers coming from Nepal, Bhutan, Myanmar or China by Land Route

Duty Free allowance for bonafide baggage consisting of		For passengers of age	
		10 years and above	below 10 years
(i)	Used personal effects (excluding jewelry) required for satisfying daily necessities of life	Free	Free
(ii)	Other articles carried in person or in accompanied baggage	Nil	Nil

### SPECIAL ALLOWANCES FOR 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 the aforesaid allowances, articles in his bonafide baggage to the extent as mentioned below:-

(a)	Indian passenger returning after atleast 3 months	(i) Used household articles (such as linen, utensils, tableware, kitchen, appliances and an iron) upto an aggregate value of Rs.12000/- (ii) Professional equipment upto a value of Rs.20,000/-
(b)	Indian passenger returning after at least 6 months	(i) Used household articles (such as linen, utensils, tableware, kitchen, appliances and an iron) an aggregate value of Rs.12000/- (ii) Professional equipment upto a value of Rs.40,000/-
(c)	Indian passenger returning after a stay of a minimum of 365 days during the preceding two years on termination of his work and who has	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.I , Annex. II &

not availed this concession in the preceding three years.	Annex. III upto an aggregate value of Rs.75,000/- (including one unit each of <b>specified articles*</b> on payment of 15% advalorem + 2% education cess)
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#### **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 2 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 ĩ½Conditioner.
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. VCR or VCP or VTR or VCDP.
2. Washing Machine
3. Electrical or LPG Cooking Range
4. Personal Computer (Desktop Computer)
5. Lap Top Computer (Notebook Computer)
6. Domestic Refrigerator upto 300 Ltr. Capacity or its equivalent.

### **DUTY FREE ALLOWANCES AND ENTITLEMENTS FOR TOURISTS**

#### **WHO IS A TOURIST?**

**A tourist is a passenger**

a) who is not normally a resident in India;

b) 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; A tourist arriving in India shall be allowed clearance free of duty articles in his bonafide baggage to the extent as mentioned below:-

**A tourist arriving in India shall be allowed clearance free of duty articles in his bonafide baggage to the extent as mentioned below:-**

		<b>Articles allowed free of duty</b>
I	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) duty free allowances applicable to Indian Residents.
II	Tourists of foreign origin other than those of Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan or of 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-8000/- (Rs.2500/- for tourists of Indian origin) for making gifts.
III	Tourists of Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan.	No free allowance.
IV	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 (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.

**DUTY FREE ALLOWANCES AND ENTITLEMENTS FOR PERSONS TRANSFERRING RESIDENCE**

I. A person who is transferring his residence to India shall be allowed clearance free of duty, in addition to allowances applicable to Indian residents or foreigners residing in India or to passengers returning from Nepal, Bhutan, Myanmar or China, other than by land route articles in bonafide baggage to the extent and subject to conditions as mentioned below :

<b>Articles allowed Free of Duty</b>	<b>Conditions</b>	<b>Relaxation that may be considered</b>
(a) Used personal and household articles other than those listed at Annex I or Annex II, but including (the articles listed at Annexure-III and) Jewellery upto Rs. 10000 by a gentleman passenger or Rs. 20000 for a lady passenger	(1) Minimum stay of two years abroad, immediately preceding the date of his arrival on transfer of residence (2) Total stay in India on short visits during the 2 preceding years should not exceed 6 months, and (3) Passenger has not availed this concession in	(a) For condition (1) Shortfall of upto 2 months in stay abroad can be condoned by Deputy / Assistant Commissioner of Customs if the early return is on account of - (i) terminal leave or vacation being availed of by the passenger, or (ii) any other special circumstances.

	the preceding three years.	(b) For condition (2) Commissioner of Customs may condone short visits in excess of 6 months in deserving cases. (c) For condition (3) No relaxation.
(b) Jewellery taken out earlier by the passenger or by a member of his family from India.	Satisfaction of the Assistant 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 2 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 i½Conditioner.
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( Notebook Computer)
6. Domestic Refrigerators of capacity up to 300 litres or its equivalent.

#### II. Rate of duty applicable on transfer of residence :-

Concessional rate of duty is applicable to the following categories of persons transferring their residence to India:

(a) any person holding a valid passport under the passport act 1967 and returning to India after having stayed abroad for atleast 365 days during the two years immediately preceding the date of arrival in India.

(b) any person on bonafide transfer of residence to India

Such persons shall be allowed

(i) clearance of items listed in Annexure-II, whether old or new, at a concessional rate of duty of 15% ad valorem + 2% educational cess

(ii) clearance of items listed in Annexure-III free of duty Subject to the conditions that

In case of (a) above :

i) Such person has been working abroad and is returning to India on termination of such work after having stayed abroad for at least 365 days during the two years immediately preceding the date of arrival in India;

ii) Such person affirms by a declaration that the goods have been in his possession abroad or, the goods are purchased by such person at the time of his arrival, but before clearance from customs, from the duty free shop located in the arrival hall of the International airports;

iii) The goods (other than those purchased from the duty free shops at the time of arrival of such passenger) not accompanying such passenger were shipped or dispatched or arrived within the time limits specified in the Baggage Rules, 1998; and

iv) in respect of such goods not more than one unit shall be permissible to such person and the total aggregate of value of such goods including other goods imported free of duty by him under Rule 5 of the Baggage Rules, 1998, shall not exceed rupees seventy five thousand.

In case of (b) above :

i) Such person has been residing abroad for a minimum period of two years immediately preceding the transfer of residence and has not availed this concession in the preceding three years;

ii) Such persons affirms by a declaration that the goods have been in his possession abroad or, the goods are purchased by such person at the time of his arrival, but before clearance from customs, from the duty free shop located in the arrival hall of the International airport;

iii) The goods (other than those purchased from the duty free shops at the time of arrival of such passenger) not accompanying such passenger were shipped or dispatched or arrived within the time limits specified in the Baggage Rules, 1998;

iv) Not more than one unit of each item of such goods shall be permissible per family and the person claiming the benefit shall affirm by a declaration that no other member of the family had availed of or would avail of such benefit in respect of that item; and

v) The total aggregate value of such goods shall not exceed rupees five lakhs.

Note: Transfer of residence entitlements are applicable to returning Indians as well as Foreigners transferring their residence to India subject to the fulfillment of prescribed eligibility conditions

## **IMPORT OF PROFESSIONAL EQUIPMENT AS BAGGAGE**

**Professional Equipment is permitted to be imported to the following persons to the extent indicated below:**

- a. Indian Passengers returning after a stay abroad of atleast 3 months : upto a value of Rs. 20000
- b. Indian Passengers returning after a stay of atleast 6 months : upto a value of Rs. 40000

**For the purposes of baggage rules Professional Equipment means:**

Such portable equipment, instruments, apparatus and appliances as are ordinarily required in the profession in which the returning passenger was engaged. This expression includes items used by carpenters, plumbers, welders, masons and the like; This concession is not available for items of common use such as Cameras, Cassette Recorders, Dictaphones, Typewriters, Personal Computers and similar items.

## **IMPORT OF JEWELLERY**

An Indian passenger who has been residing abroad for over one year is allowed to bring jewellery, free of duty in his bonafide baggage upto an aggregate value of Rs. 10,000/- (in the case of a male passenger) or Rs.20,000/- (in the case of a lady passenger).

## **IMPORT OF ALCOHOLIC DRINKS/ CIGARETTES AS BAGGAGE**

Following quantities of Alcoholic drinks and Tobacco products may be included for import within the duty free allowances admissible to various categories of incoming passengers :

- Alcoholic liquors or Wines upto 2 litres
- 200 Cigarettes or 50 Cigars or 250 gms. Tobacco.

The rate of duty applicable on these products over and above the above mentioned free allowance is as under :

(i)	Cigarettes	BCD @150%+ educational cess @ 2% i.e. to say that effective rate of duty is 153%.
(ii)	Whisky	BCD @150% + CVD @ 25% + 2% education cess on BCD & CVD i.e. to say that effective rate of duty is 218%.
(iii)	Wines and Beer *	BCD @100% + CVD @ 50% + 2% education cess on BCD & CVD i.e. to say that effective rate of duty is 206%.

\* Beer of Nepalese origin is not chargeable to any CVD.

## **IMPORT OF GOLD AS BAGGAGE**

**Who can import gold as baggage?**

Any passenger of Indian Origin or a passenger holding a valid passport, issued under the Passport Act, 1967, who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days.

#### Other Conditions

- (i) The duty shall be paid in convertible foreign currency.
- (ii) The weight of gold (including ornaments) should not exceed 10 kgs. per passenger.
- (iii) The passenger should not have brought gold or other ornaments during any of his visits (short visits) in the last six months i.e. he has not availed of the exemption under this scheme, at the time of short visits.
- (iv) Ornaments studded with stones and pearls are not allowed to be imported. (v) The passenger can either bring the gold himself at the time of arrival or import the same within fifteen days of his arrival in India as unaccompanied baggage.
- (vi) The passenger can also obtain the permitted quantity of gold from Customs bonded warehouse of State Bank of India and Metals and Minerals Trading Corporation subject to conditions (i) and (ii) above. He is required to file a declaration in the prescribed Form before the Customs Officer at the time of arrival in India stating his intention to obtain the gold from the Customs bonded warehouse and pay the duty before clearance.

#### RATE OF DUTY

Sl.No.	Description of Goods	Rate
1.	Gold bars, other than tola bars, bearing manufacturers or refiners engraved serial number and weight expressed in metric units and gold coins	Rs. 100 per 10 gms.+ 2% Edu. Cess i.e. Rs. 2/-
2.	Gold in any form other than at Sl.No. 1 above including tola bars and ornaments, but excluding ornaments studded with stones or pearls	Rs. 250 per 10 gms.+ 2% Edu. Cess i.e. Rs. 5/-

**Note:-** The Jewellery which is in addition to the jewellery otherwise allowed without payment of duty, only is liable to payment of duty under the above mentioned scheme of import of gold

#### IMPORT OF SILVER AS BAGGAGE

##### Who can import silver as baggage?

- (a) Any passenger of Indian origin (even if a foreign national).
- (b) Any passenger holding a valid passport issued under the Passport Act, 1967.

##### Conditions

- (i) The weight of silver (including ornaments) should not exceed the quantity of 100 kgs. per passenger.
- (ii) Such passenger is coming to India after a period of not less than six months of stay abroad. However, short visits during these six months shall be ignored if the total duration of such short visits does not exceed 30 days and the passenger has not availed of the exemption under this scheme, at the time of such short visits.
- (iii) The duty at the rate of Rs.500 per kg. + 2% Education Cess(total Rs. 510/- per kg.) is paid by the passenger in convertible foreign currency.

(iv) Ornaments studded with stones and pearls will not be allowed to be imported under the scheme. (iv) The passenger can either bring the silver himself at the time of arrival or import the same within fifteen days of his arrival in India.

(v) The passenger can also obtain the permitted quantity of silver From Customs bonded warehouse of State Bank of India and Metal and Mineral Trading Corporation subject to conditions (i) and (iii). He is required to file a declaration in the prescribed Form before the Customs Officer at the time of arrival in India stating his intention to obtain the silver from the Customs bonded warehouse and pay the duty before clearance.

### **IMPORT OF FOREIGN EXCHANGE/CURRENCY**

Any person can bring into India from a place outside India foreign exchange without any limit. However, declaration of foreign exchange/currency is required to be made in the prescribed Currency Declaration Form in the following cases:-

(a) Where the value of foreign currency notes exceeds US\$ 5000/- or equivalent

(b) Where the aggregate value of foreign exchange (in the form of currency notes, bank notes, traveler cheques etc.) exceeds US\$ 10,000/- or its equivalent

### **IMPORT OF INDIAN CURRENCY**

**Import of Indian Currency is prohibited.** However, in the case of passengers normally resident in India who are returning from a visit abroad, import of Indian Currency upto Rs. 5000 is allowed.

### **IMPORT OF FIRE ARMS**

- Import of firearms is strictly prohibited.

- Import of Cartridges in excess of 50 is also prohibited.

However, in the case of persons transferring their residence (as per conditions specified in the rules) to India for a minimum period of one year, one firearm of permissible bore can be allowed to be imported subject to the conditions that:

1) the same was in possession and use abroad by the passenger for a minimum period of one year and also subject to the condition that such firearm, after clearance, shall not be sold, loaned, transferred or otherwise parted with, for consideration or otherwise, during the lifetime of such person;

2) the passenger has a valid arms licence from the local (Indian) authorities;

3) the customs and other duties as applicable shall be paid.

### **IMPORT OF PET ANIMALS**

Domestic pets like dogs, cats, birds etc. are permitted to be imported. Import of pets (dog and cat only) upto two numbers per passenger are allowed at one time subject to production of required health certificate from country of origin and examination of the said pets by the concerned quarantine officer.

Imports of pets over and above this quantity shall be allowed only against an Import sanitary permit issued by the department of animal husbandry and dairying or against an import licence issued by the DGFT.

### **IMPORT OF BAGGAGE OF DECEASED PERSON**

Used, bonafide personal and household effects belonging to a deceased person are allowed to be imported free of duty subject to the condition that a Certificate from the concerned Indian mission (Embassy / High Commission) is produced at the time of clearance regarding the ownership of the goods by the deceased person.

### **IMPORT OF UNACCOMPANIED BAGGAGE**

The passengers can also send their baggage through cargo which is treated as unaccompanied baggage. However, no free allowance is admissible in case of unaccompanied baggage which is chargeable to Customs duty @ 35% Advalorem + 2% Education Cess and only used personal effects can be imported free of duty.

1. Provisions of Baggage Rules are also extended to unaccompanied baggage except where they have been specifically excluded.
2. The unaccompanied baggage should be in the possession abroad of the passenger and shall be dispatched within one month of his arrival in India or within such further period as the Deputy / Assistant Commissioner of Customs may allow.
3. The unaccompanied baggage may land in India upto two months before the arrival of the passenger or within such period, not exceeding one year as the Deputy / Assistant 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 on any other reasons, which necessitated a change in the travel schedule of the passenger.
4. All the unaccompanied baggage is chargeable to customs duty @ 35% advalorem + education cess @ 2%.

### **RATE OF DUTY**

1. Generally items imported as baggage are subjected to a uniform rate of duty for ease of assessment
2. The general rate of duty for items imported in excess of the permissible free allowance is 35% advalorem + educational cess @ 2% i.e. to say that effective rate of duty is 35.7%.
3. The rate of duty applicable to items in Annexure II imported by passengers transferring their residence or returning to India after a stay of 365 days abroad in the preceding two years is 15% + educational cess @ 2% i.e. to say that effective rate of duty is 15.3%.
4. Alcoholic drinks and Tobacco products imported in excess of the free allowance are charged to duty at the rates applicable to their commercial imports. These rates for some of the items are as follows:-

(i)	Cigarettes	BCD @150%+ educational cess @ 2% i.e. to say that effective rate of duty is 153%.
(ii)	Whisky	BCD @150% + CVD @ 25% + 2% education cess on BCD & CVD i.e. to say that effective rate of duty is 218%.
(iii)	Wines and Beer *	BCD @100% + CVD @ 50% + 2% education cess on BCD & CVD i.e. to say that effective rate of duty is 206%.

\* Beer of Nepalese origin is not chargeable to any CVD.

5. Silver is charged to a duty of Rs. 500 per Kg.+ 2% Education Cess for passengers importing silver under the prescribed scheme

**Note:** In case the value of one item exceeds the duty free allowance, the duty shall be calculated only on the excess of such amount.

### **DETAINED BAGGAGE**

A passenger may request the Customs to detain his baggage either for re-export at the time of his departure from India or for clearance subsequently on payment of duty.

The detained baggage would be examined and full details will be inventorised.

Such baggage are kept in the custody of the customs.

### **MISHANDLED BAGGAGE**

In case the baggage has been lost or mishandled by the Airlines, a simplified procedure is in place for clearance of such baggage which allows the passenger to have delivery of his baggage at his door step by the Airlines.

There is no need to handover the passport or the keys of the baggage. The passenger is merely required to complete the Custom declaration form at counter no. 1 authorizing the Airline to complete the formalities when the baggage arrives. The passenger is required to obtain a certificate to that effect from the airlines and get it countersigned by Customs indicating specifically the unutilized portion of the free allowance. This would enable the passenger to avail the unutilised portion of the duty free allowance when his baggage is delivered by the airlines.

### **AIRLINE CREW**

Crewmembers are required to submit the correct declaration before Custom authorities with respect to the currency gold ornaments and electronic goods etc. in their possession on arrival as well as departure.

Crew member is allowed to bring items like chocolates, cheese, cosmetics and other petty gift items for their personal or family use upto a value of Rs. 600 only at the returning of the Aircraft from foreign journey. However, a crew member on final pay off or at the termination of his engagement with the Airline shall be eligible for allowances as a common passenger.

### **IMPORT OF PASSENGER CARS**

### Import of passenger Cars / Jeep / Multiutility vehicles:

The following rates of Duty are applicable for import of motor cars and other motor vehicles principally designed for the transport of persons including station wagons and racing cars. Since motor vehicles are excluded from the definition of Baggage, duties are to be collected at the Tariff rate taking into consideration Exemption Notifications if any. The present rates are as under :

Vehicle	Basic Customs Duty	Other Duties
New, which have not been registered anywhere prior to importation-	20%	CVD - 16% SAD - 8% CESS - .125 % NATIONAL CALAMITY FUND 1% EDUCATIONAL CESS ON BCD & CVD 2%
(a) if imported as Completely knock down (CKD) Unit		
(b) if imported in any other form	60%	-do-
Other i.e. already registered	105%	-do-

As per the above rates of duty the duty incidence on a new imported vehicle in completely build up form comes to 103.39%.

Value of these vehicles for the purpose of levy of customs duty is CIF value, where C stands for the cost of the goods, I is the insurance and F is the freight. Cost in the case of new vehicle is the transaction value between the seller and the buyer. However, in the case of old and used vehicles, cost is arrived at by taking value of the new vehicle in its year of manufacture and then allowing depreciation at following rates.

(i)	For every quarter during 1st year -	4%
(ii)	For every quarter during 2nd year -	3%
(iii)	For every quarter during 3rd year -	2.5%
(iv)	For every quarter during 4th year - and thereafter	2% subject to a maximum depreciation of 70%

### OUT GOING PASSENGERS

All the passengers leaving India by Air are subject to clearance by Custom Authorities. Only bonafide baggage is allowed to be cleared by passengers. There is a procedure prescribed whereby the passengers leaving India can take the export certificate for the various high value items as well as jewellery from the Customs authorities. Such an export certificate comes handy while bringing back the things to India so that no duty is charged on such goods exported by the passenger.

### OTHER INFORMATION

1. Export of most species of wild life and articles made from wild flora and fauna, such as ivory, musk, reptile skins, furs, shahtoos etc. is prohibited.
2. Trafficking of narcotic drugs and psychotropic substances is prohibited.
3. Export of goods purchased against foreign exchange brought in by foreign passengers are allowed except for prohibited goods.

4. Carrying of Indian currency notes in the denomination of Rs. 500 and Rs. 1000 to Nepal is prohibited.
5. Export of Indian Currency is strictly prohibited. However Indian residents when they go abroad are allowed to take with them Indian currency not exceeding Rs. 5000.
6. Tourists while leaving India are allowed to take with them foreign currency not exceeding an amount brought in by them at the time of their arrival in India. As no declaration is required to be made for bringing in foreign exchange / currency not exceeding equivalent of U.S. \$ 10000, generally tourists can take out of India with them at the time of their departure foreign exchange/currency not exceeding the above amount.

#### **EXPORT OF GOLD JEWELLERY**

There is no value limit on the export of Gold jewellery by a passenger through the medium of baggage so long as it constitutes the bonafide baggage of the passenger. A passenger may request the Customs for issue of an export certificate at the time of his/her departure from India, in respect of jewelry carried by him / her, to facilitate its reimport subsequently.

Commercial export of gold jewelry through the courier mode is permitted subject to observance of prescribed procedures.

#### **EXPORT OF INDIAN CURRENCY**

**Export of Indian Currency is strictly prohibited.** However Indian residents when they go abroad are allowed to take with them Indian currency not exceeding Rs. 5000 .

#### **EXPORT OF FOREIGN CURRENCY**

Tourists while leaving India are allowed to take with them foreign currency not exceeding an amount brought in by them at the time of their arrival in India. As no declaration is required to be made for bringing in foreign exchange / currency not exceeding equivalent of U.S. \$ 10000, generally tourists can take out of India with them at the time of their departure foreign exchange/currency not exceeding the above amount.

**The export of foreign currency is otherwise prohibited.**

#### **PROHIBITED AND RESTRICTED GOODS**

Certain goods are prohibited (banned) or restricted (subject to certain conditions) for import and/or export. These are goods of social, health, environment, wild life and security concerns. While it is not possible to list all the goods, more common of these are :

##### **PROHIBITED GOODS**

- Narcotic Drugs and Psychotropic substances.
- Pornographic material
- Counterfeit and pirated goods and good infringing any of the legally enforceable intellectual property rights.
- Antiquities.

## **RESTRICTED GOODS**

- Firearms and ammunition.
- Live birds and animals including pets.
- Plants and their produce e.g. fruits, seeds.
- Endangered species of plants and animals, whether live or dead.
- Any goods for commercial purpose: for profit , gain or commercial usage.
- Radio transmitters not approved for normal usage.
- Gold and Silver, other than ornaments (For import only)
- Indian and foreign currency in excess of prescribed limits :
  - foreign currency in excess of US\$ 5000 in the form of currency notes or equivalent US\$ 10000 or equivalent in the form of currency notes, bank notes or travellers cheque is required to be declared on arrival.
  - foreign currency in excess of amount legally obtained or in the case of tourists in excess of the amount declared on arrival or in excess of the exempted limit of declaration at the time of departure.
- Trafficking in Narcotic Drugs like Heroin, Charas, Cocaine or in Psychotropic substances is a serious offence and is punishable with imprisonment.
- Export of most species of wild life and articles made from flora and fauna such as Ivory, Musk, Reptile skins, Furs, Shahtoosh etc. is prohibited. For any clarifications passenger should approach the Regional Deputy Director (Wildlife Preservation) Govt. of India or the Chief Wildlife Wardens of State Governments posted at Calcutta, Delhi, Mumbai and Chennai.
- Export or Import in prohibited and restricted goods commonly leads to arrest.

## **PENAL PROVISIONS**

The Indian Customs Act empowers imposition of heavy penalties for those passengers who :

- attempt to walk through the Green Channel with prohibited, restricted or dutiable goods.
- misdeclare their goods at the Red Channel
- attempt to export prohibited or restricted goods.
- abet the commission of any of the above offences.

**The Penal Provision may lead to :**

- absolute confiscation of goods, or
- imposition of heavy fine in respect of the concerned goods if these are released;

- imposition of penalty on individual or concerned entities upto five times the value of goods or the duty involved.
- Arrest and prosecution including invocation of preventive detention in serious cases.