

**FAQ ON BAGGAGE ALLOWANCES AND OTHER PROVISIONS FOR PASSENGERS COMING TO INDIA AND PASSENGERS VISITING ABROAD**

**Q. What is the rate of Customs duty on Baggage?**

A. The rate of Customs duty in excess of Free Allowance is 36.05% (35% is Customs duty + 3% Education Cess on this 35% ) [CUS NTF NO. 136/90 dt. 20/03/1990 as amended from time to time]

**Q. How much is duty on Laptop?**

A. One Laptop computer (notebook computer) can be brought by a passenger (excluding a member of the crew of a ship / aircraft) without making any payment of duty if the passenger is of the age of 18 years or above.

**Q. How much is Free Allowance for a passenger ?**

There are various types of passengers. For a better understanding, the facilities are shown under category wise.

**1. INDIAN RESIDENTS AND FOREIGNERS RESIDING IN INDIA RETURNING FROM TRIP ABROAD**

**(1) If coming from other countries EXCEPT -**

**(a) Nepal , Bhutan , Myanmar or China (Please see SI (2) below)**

**(b) Pakistan by Land Route (Please see SI.(3) below)**

ITEMS	For passengers of age	
	10 years and above	Upto 10 years
Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Duty Free	Duty Free
Other articles (except those mentioned under Annex-I of the Baggage Rules) carried on the person or as accompanied baggage.	Free allowance	Free allowance
(a) Stay abroad for <b>more than three days</b>	<b>up to Rs.25000/-</b> (in value)	<b>up to Rs.6000/-</b> (in value)

(b) Stay abroad <b>upto three days</b>	<b>Rs.12000/ -</b> (in value)	<b>Rs.3000/ -</b> (in value)
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**Note :** The free allowance shall not be pooled with the free allowance of any other passenger.

**2(a). If a passenger is coming from Nepal , Bhutan , Myanmar or China , other than by land route (i.e. by Air or by Sea)**

ITEMS	For passengers of age	
	10 years and above	Upto 10 years
Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Free	Free
Other articles (except those mentioned under Annex-I of the Baggage Rules) carried on the person or as accompanied baggage.	Free allowance	Free allowance
(a) Stay abroad for more than three days	<b>up to Rs.6000/ -</b> (in value)	<b>up to Rs.1500/ -</b> (in value)
(b) Stay abroad upto three days	NIL ALLOWANCE	NIL ALLOWANCE

**2(b). If coming from Nepal, Bhutan, Myanmar or China by Land Route**

ITEMS	For passengers of age	
	10 years and above	Upto 10 years
Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Free	Free
Other articles (except those mentioned under Annex-I of the Baggage Rules) carried on the person or as accompanied baggage..	NIL ALLOWANCE	NIL ALLOWANCE

**3. If coming from Pakistan by Land Route**

ITEMS	For passengers of age	
	10 years and above	Upto 10 years
Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Duty Free	Duty Free
Other articles (except those mentioned under Annex-I of the Baggage Rules) carried on the person or as accompanied baggage.	Free allowance	Free allowance
(a) Stay abroad for more than three days	up to <b>Rs. 6000/-</b> (in value)	<b>up to Rs.1500/-</b> (in value)
(b) Stay abroad upto three days	NIL	NIL

**Q. What is the rate of duty on the value of baggage exceeding the free allowance?**

A. If the total value of the goods being brought exceeds the prescribed duty free allowance limit for a passenger, then customs duty has to be paid on the value which is in excess of the free allowance. The duty liability on this exceeded amount would be to the extent of 36.05%.

**Eg.** If a passenger has brought various dutiable goods worth Rs.40000/- in total and that the duty free allowance applicable to him is Rs.25000/-, the value which is in excess of the free allowance is Rs 15000/-. (Rs.40000 - Rs.25000) . The Custom Duty payable would be **36.05 %** of Rs.15000 i.e. Rs. **5408/-**

**Q. What is the quantity of the following goods that can be brought by a passenger ?**

**Cigarettes**

**Cigars**

**tobacco and**

**alcoholic liquors**

A. Following quantities of Tobacco products and Alcohols may be included for import

**within the duty free allowance :**

(1) 200 cigarettes or 50 cigars or 250 gms tobacco.

(2) Alcoholic liquor or wines upto **two** litres.

Duty to be paid if -

(b) items are brought in excess of the prescribed limits.

### **Q. What is Free Allowance for Un-accompanied Baggage ?**

A. There is no free allowance for Unaccompanied Baggage which is subject to Customs duty of **36.05 %**.

### **Q. What are the provisions/rules regarding the import of un- accompanied baggage ?**

The articles of baggage which a passenger purchased / was using abroad and which could not be brought along with him/her, can be brought before or after arrival of the passenger within the stipulated time limit as unaccompanied baggage. This can be cleared at any of the international airports, Customs Ports , Land Customs Stations and Inland Container Depots (ICDs).

++ All provisions of Baggage Rules are also extended to unaccompanied baggage except where they have been specifically excluded.

++ The unaccompanied baggage had been in the possession abroad of the passenger and is dispatched within **one month** of his arrival in India or within such further period as the Assistant Commissioner of Customs may allow.

++ The unaccompanied baggage may land in India **upto two months** before of the passenger or within such period, **not exceeding one year** , the 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.

### **Q. What are the conditions for availing benefit of " Transfer of Residence" ?**

**Transfer of Residence** : - Transfer of Residence (TR) is a facility provided to a person (either an Indian or a foreign passport holder, whether a minor or not and even a student) who intends to transfer his/her residence to India after a stay abroad of at least two years. This facility allows the person and his/her family to import personal and household articles free of duty and certain other listed items on payment of a concessional rate of duty.

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### **Conditions of eligibility for availing Transfer of Residence :-**

1. Minimum stay of two years abroad, immediately preceding the date of the passenger's arrival on transfer of residence.

**(Shortfall of up to 2 months in stay abroad can be condoned by 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.)**

2. Total stay in India on short visits during the 2 preceding years should not exceed 6 months.

**(Commissioner of Customs may condone short visits in excess of 6 months in deserving cases.)**

3. Passenger or any member of his family have not availed this concession in the preceding three years.

4. The person claiming this benefit affirms by declaration that no other member of the family had availed, or would avail this benefit within the above time-period. The term "family" includes all persons in the same house and forming part of the same establishment.

**Note :** Earlier there was a clause of minimum stay in India of 1 year after taking TR. This has since been abolished.

### **Articles allowed duty free under Transfer of Residence**

Used personal and household effects including items listed at Annexure-III of the Baggage Rules, except those listed in the Annexure-I & II of the baggage Rules are allowed duty free. This is in addition to the usual allowance applicable to each passenger returning from abroad. Certain amount of jewellery, as detailed below are also allowed free of duty.

**Used personal articles** - Items required for day-to-day personal use like all used items of personal wear including shirts, suits, shoes, shoe brush & polish, sarees, cosmetics in use, towels, toiletries, bedding, blankets, shaving kit, umbrella, pants, neckties, handkerchiefs, spectacles, hair dryers, blouses, undergarments, dentures, hearing aids, gloves, etc. etc.

**Household effects** - For the purpose of TR, Household effects comprise items already in use in the household of the passenger like furniture, kitchen utensils, books, cassettes and CDs, wall clocks, fans, lights etc. However, articles listed in the Annexure-I & II are dutiable and do not comprise articles allowed duty free as

household effects. Articles which do not come under household effects or under Annexure-III of the [Baggage Rules](#) but are not a part of listed dutiable items either, can be brought as general baggage, which are liable to duty if the total value exceeds the duty free allowance limit of a passenger.

**Jewellery** - Jewellery, which had been taken out of India by the passenger concerned after procuring an Export Certificate from Customs during his/her departure, can be brought in duty free. This is also applicable for any other article taken from India . Apart from this, Jewellery valued upto Rs. 10000/- by a gentleman passenger and upto Rs. 20000/- by a lady passenger can be brought free of duty if he/she has resided abroad for over one year. This facility is also available to passengers eligible for TR.

**Annexure-III items** The following 6 items which are listed under Annexure-III of the Baggage Rules are allowed **free of duty** under Transfer of Residence subject to certain conditions given below.

1. Video Cassette Recorder or Video Cassette Player or Video television receiver or Video Cassette Disc Player.
2. Washing machine.
3. Electrical or LPG Cooking range.
4. Personal Computer (Desk Top).
5. Laptop Computer ( Note Book Computer).
6. Domestic Refrigerators of capacity up to 300 litres or its equivalent.

*Conditions for Annexure-III items :*

(i) Passenger to affirm by a declaration that the goods (at Sl.No. 1 to 6) have been in his/her possession abroad or the goods are purchased from the duty-free shop by him/her at the time of his/her arrival but before clearance from Customs.

ii) Only one unit of each item (at Sl.No. 1 to 6) per family is allowed and total value of these items along with the items listed at Annexure-II of the Baggage Rules (at Sl. No. 1 to 17 below) should not exceed Rs.5 Lakhs.

iii) Unaccompanied goods must be shipped or despatched and arrive in India within the prescribed time limits (within two months before arrival and within after one month of arrival - see rules regarding **unaccompanied baggage** for details) .

(iv) Only one unit of each item will be allowed under TR. If more than one unit is brought, the excess unit(s) will be classified as general baggage in which case the

usual rate of baggage duty of 36.05% (after deduction of the free allowance from the total value of all such items) will be applicable. Similarly, if the total value of the above Annexure-III items and items listed at Annexure-II (at Sl. No. 1 to 17 below) exceed Rs.5 Lakhs, then the item(s) due to which the value is exceeding the ceiling amount must be brought as a general baggage item.

**Q. What is the extra allowance for Indian passenger returning after one year ?**

A. 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 is allowed the following benefit:

- 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](#) or [Annexure II](#) or [Annexure III](#) [of the Baggage Rules 1998] upto an aggregate value of Rs 75,000.**
- Items listed under [Annexure III](#) of the Baggage Rules and allowed duty free for one **unit each**, within the above-mentioned value ceiling.
- Further, Indian passenger who has been residing abroad for over one year is allowed

(i) Jewellery upto an aggregate value of **Rs. 10000** by a gentleman passenger,

(ii) upto an aggregate value of **Rs. 20000** by a lady passenger.

Articles listed at [Annexure-II](#) of the Baggage Rules **are not allowed free** under this scheme, but at a concessional rate of duty of **15.45 % (15% Customs Duty + 3% Education cess on 15%)**

**There are Certain Conditions for the import of the above concessional-rate items :**

a) Passenger to confirm by a declaration that the goods at Annexure II & Annexure III above have been in his/her possession abroad or the goods are purchased from the duty-free shop by him/her at the time of his/her arrival but before clearance from Customs.

b) Only one unit of each item at [Annexure II](#) & [Annexure III](#) above is allowed under concessional rate of duty and total value of these items plus the value of the used personal effects & household goods mentioned above, should not exceed Rs.75000/-

**Q. What are the additional/extra allowance permitted to Indian passengers who are engaged in his/her profession abroad 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 , articles in his bonafide baggage to the extent as under:

**For Indian passenger returning after atleast 3 months:**

- (i) Used household articles upto an aggregate value of **Rs.12000**.
- (ii) Professional equipment upto a value of **Rs.20000**.

**Indian passenger returning after at least 6 months:**

- (i) Used household articles upto an aggregate value of **Rs.12000**.
- (ii) Professional equipment 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 such as those of 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, e.g. persons in the computer profession cannot import computers under this scheme. While the articles mentioned at Sl. No. (i) can be brought by any Indian passenger engaged in a profession abroad, professional equipment can be brought by only those categories of professionals mentioned here.*

**Q. Who can be called a "TOURIST" ?**

**A tourist is a passenger (either an Indian or a Foreign Passport holder)**

- 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.

**NOTE :** This is not applicable to:

++ Indian Citizens who are staying/working abroad on a visa and coming to India on a short trip with the intention to return abroad.

++ foreign citizens of Indian / Foreign origin coming to India on a short trip with the intention to return abroad. A short trip is as defined at point (b) above.

**Q. What are the allowances for Tourists & Foreign Citizens coming on short trips ?**

**For 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.

**For 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 for making gifts.

**For Tourists or Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan :**

No free allowance.

For Tourists of Pakistani origin or foreign tourists coming from Pakistan or tourists of India 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.

### Q. What are the Personal Effects usually allowed duty free in respect of tourists?

Personal jewellery, 1 electronic diary, portable radio, 1 camera with film rolls  $\leq 20$ , 1 video camera/camcorder with accessories 1 pair of Binoculars, One portable color television  $< 15$  cms in size 1 music system, 1 portable typewriter, 1 perambulator 1 tent and other camping equipment, 1 One computer (laptop or notebook) Professional equipment, instruments and apparatus or appliances including professional audio/video equipments Sports equipments such as one fishing outfit, one sporting fire arm with fifty cartridges, one non-powered bicycle, one canoe or ranges less than 51 meters long, one pair of skids, two tennis rackets, one golf set (14 pcs. with a dozen of golf balls). A tourist is supposed to take back the items which have not been consumed during the stay in India when he/she returns

### Q. How much jewellery can be imported by a passenger?

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). This is in addition to his/her usual free allowances.

If a passenger who is a Indian passport holder has been working abroad and returning after termination of work following a stay of 365 days abroad during the two previous years, he/she can also bring Gold & Silver in any form other than ornaments (**Sl. 17 of Annexure-II**) as part of the baggage on paying **15.45%** duty, subject to the upper total value limit of **Rs.75,000/-** for all listed items.

Passengers of Indian Origin who have stayed abroad for **at least 6 months** can import raw gold and silver / jewellery in excess of the above mentioned amount on payment of duty at the prescribed rate. However, stone or pearl studded jewellery are not allowed under this scheme. Details of the scheme has been given below.

### Import of Gold as baggage on payment of duty

#### Who can import gold as baggage?

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

#### Conditions :

- (i) The weight of gold (including ornaments) should not exceed **10 Kgs. per passenger**.



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.** is payable by the passenger in convertible foreign currency.

(iv) Ornaments studded with stones and pearls will not be allowed to be imported under the scheme.

(v) 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 . There is no restriction of the sale of the silver in India .

(vi) 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.

**Note :**

1. 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 for import of gold/silver.

2. Import of silver by concealment in baggage coupled with no declaration will lead to confiscation along with imposition of fine/penalty and the offender may also be arrested.

**Q. What are the items Prohibited for export or import by a passenger?**

1. Possession / trafficking in Narcotic drugs like Heroin, Charas (Hashish), Cocaine or in Psychotropic substances is prohibited and is punishable with imprisonment. The quantum of punishment will be decided in accordance with the law of the country where the passenger is caught carrying such drugs. The punishment can even extend to death sentence.

2. Import of Firearms and cartridges exceeding 50 as baggage is prohibited, except under certain circumstances. Import of explosives are also prohibited.

3. Export of most species of wild life, exotic birds, wild orchids and articles made from flora and fauna such as Ivory, Musk, Reptile skins, Furs, Tiger Skin, Shahtoosh, Sea shells, Peacock feathers etc. are 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. Import of certain wildlife articles are also prohibited.

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4. Non-declaration, misdeclaration and concealment of imported goods is an offence under the Customs Act, which may result in confiscation, fines, penalties and even prosecution. In case of doubt, contact the P.R.O. of Customs regarding prohibition of any item.

5. Export of Antique items is prohibited. Artifacts/items over 100 years old are considered antiques. In certain cases, articles which are more than 75 years old are considered antiques.

6. Export/Import of Indian Currency is prohibited except by Indian Residents, who can take out/bring in Indian Currency upto Rs.5000/- (to/from countries other than Nepal or Bhutan ). Bringing in Indian Currency notes above Rs.100/- denomination is prohibited at the moment for persons entering India .

7. Import of fictitious stamps and counterfeit coins are prohibited.

8. Import of books, CDs, DVDs, Cassettes etc. containing obscene or pornographic materials and contents encouraging violence or sabotage, and materials showing or questioning the frontiers of India by way of maps or articles etc. are prohibited.

#### Q. Whether a vehicle can be imported under Baggage ?

A. Import of vehicles is not allowed under Baggage. However, passengers coming to India under **Transfer of Residence** are allowed to bring one vehicle subject to specified conditions. However, no duty concession is admissible and **Tariff rate of duty** is required to be paid.

These vehicle should have right hand steering and controls (applicable on vehicles other than 2 and 3 wheelers).

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 vehicle in year of manufacture and after allowing depreciation at the 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%

**Q. What are the provisions regarding carrying Currency while visiting abroad and while coming to India ?**

	Foreign Currency	Indian Currency
<p><b>How much of currency can be brought into India by a passenger ?</b></p>	<p><b>There is no limit.</b></p> <p>However, declaration before Customs in the prescribed Currency Declaration Form (CDF) to be given in the following cases:-</p> <p><b>(a)</b> Where the value of foreign currency notes (cash) exceeds <b>US\$ 5000/-</b> or equivalent</p> <p><b>(b)</b> Where the aggregate value of foreign exchange (in the form of cash + bank notes, traveler cheques etc.) exceeds <b>US\$ 10,000/-</b> or its equivalent.</p>	<p>Passengers normally resident in India who are returning from a visit abroad (Except from Nepal or Bhutan ) – <b>not exceeding Rs. 5000 in 100 and below denomination.</b></p> <p><b>Passengers coming from Nepal or Bhutan- No limit</b></p> <p>(But the denomination of Rs.500 or above not permitted)</p>
<p><b>How much of currency can be taken out of India by a passenger ?</b></p>	<p><b>(a) Tourists from abroad while returning to their place -</b></p> <p><b>Not exceeding an amount brought in by them at the time of their arrival in India</b></p> <p><b>(b) Resident Indian citizens visiting abroad in connection with private visits to countries other than Nepal and Bhutan, for tourism purposes, private</b></p>	<p><b>(a) Indian residents, going abroad (except to Nepal &amp; Bhutan ) - not exceeding Rs. 5000 in any denominations.</b></p> <p><b>(b) Indian residents if going to Nepal or Bhutan – any amount of Indian currency but not in denomination of Rs.500/- above.</b></p>

	travel etc., - up to US\$10,000.	
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**Q. Can Pet Animals and Plants be brought as a part of baggage?**

A. Pet animals brought by passengers may be allowed to be brought into the country only against an import sanitary permit issued by the Department of Animal Husbandry & Dairying or against an import licence to be issued by the DGFT as is done in the case of other live animals. Presently, import of two pets per passenger (only dogs and cats) may be allowed at one time subject to the production of the required health certificate from the country of origin and examination of the said pets by the concerned Quarantine Officer. In such cases, the passengers may not be asked to produce the import licences or **import sanitary permits**.

The health requirements for **Dogs and Cats** are as follows:

++ A health certificate from a veterinary officer authorised to issue a valid certificate by the Government in the country of export to the effect that the dog imported -

a) shows no clinical sign of diseases including rabies, canine distemper, parvo virus infection, leptospirosis etc..

b) has been vaccinated for rabies (in case it is more than three months of age) within the time limit recommended by the manufacturer of vaccine licensed and approved by the exporting country (name of the vaccine, batch number and the date of vaccination must be shown on the veterinary certificate)

**Q. Can a single passenger arriving into India bring goods said to be belonging to other persons as his unaccompanied baggage ?**

No. All the provisions of Customs Act, 1962 and Baggage Rules, 1998 are applicable to unaccompanied baggage as they are applicable to baggage (accompanied), except the free allowance which is not available for unaccompanied baggage. The clearance of the unaccompanied baggage of "bonafide" nature alone is allowed clearance. All cases of import of unaccompanied baggage other than in the nature of "bonafide" baggage will be adjudicated for levy of fines / penalties for violation of law.

**Q. What is the procedure for passengers on arrival into any Indian airport before clearance ?**

- **Fill up the Disembarkation Card** : All airlines usually provide the Disembarkation Card to the passengers in the aircraft itself. Every passenger must fill up the Disembarkation Card clearly mentioning the quantity and value of goods that he has brought.

- **Immigration** : On his arrival the passenger is first cleared by immigration, who retain the Immigration portion of the Disembarkation Card.

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- **Collection of baggage :** The passenger ,after immigration, takes the delivery of his baggage from the conveyer belts & passes through Customs.
- **Green/Red channels :** At all international Airports in the Customs Areas in our country the passenger has the option of seeking clearance through the Green Channel or through the Red Channel – a practice/facility available at most other major international airports in the world. The **Green Channel or Walk through Channel** – without any question being asked by Customs and is meant for passengers who have nothing to declare and are carrying dutiable goods within the prescribed free allowance . The passengers can simply walk through the Green Channel with their baggage on the basis of their Oral declaration/Declaration on their Disembarkation Card. The **Red Channel** is meant for passengers who have something to declare or are carrying goods in excess of the duty free allowance. The passenger hands over the Customs portion of the Disembarkation Card to the officer on duty at the channel. In case the card is incomplete the Customs officer helps record the Oral declaration (O.D) of the passenger and thereafter he countersigns/stamps the same, after taking the passenger's signature. In order to identify the frequent short visit passengers the Customs officer also generally scrutinizes the passport and other travel documents of the passengers. The declaration of goods and their values is generally accepted and duty assessed.
- **Payment of duty if any and exit :** On payment of this duty the passenger is allowed clearance.

### **Q. What are various offences and what is the legal action for offences by a**

passenger ?

Any passenger,

- (1) found walking through the Green Channel with dutiable/prohibited goods or
- (2) found misdeclaring the quantity, description or value of dutiable goods at the "Red Channel" (the baggage is examined where misdeclaration suspect) or
- (3) brings any goods in baggage which are essentially for commerce & not for personal use,

is liable to strict penal action including arrest/prosecution - apart from seizure/confiscation of the offending goods depending upon gravity of violation detected.

Only bonafide baggage items for personal use or use by members of his family are allowed to be imported freely. In case of frequent short visit passengers and repeat offenders, instructions exist to the Customs officers to impose higher levels of fines and penalties and even consider prosecution action in the court of law so that there

is a deterrent effect & the facilities provided to expedite Customs clearances are not abused.

**Q. Whether baggage of a deceased person is allowed duty free?**

**Yes-** Used, bonafide personal and household articles of a deceased person are allowed free of duty subject to the condition that a Certificate from the concerned Indian Embassy / High Commission is produced regarding the ownership of the goods by the deceased person .

**Q. Whether baggage can be detained ? In what circumstances such detention may**

take place ?

There may be occasions when the passenger may not be in a position to clear his baggage for any reasons e.g. inability to pay up the Customs duty demanded. In such a situation, the 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 are inventorised before being taken in the custody of customs. Action is initiated by the Customs authorities for disposal of goods after confiscation if the passenger does not come up for clearance of goods within the time limit given in the detention receipt. To give effect to the above decision it may be ensured that the full address of passengers in India is retained at the time of issue of the Detention Receipt. In case the passengers are not resident in India , they should be requested to give the name of an authorised representative who would be accepting the amount due to the passenger from the Department. From the sale proceeds the customs duty etc., can be deducted and the balance may be sent to the passenger.

**Q. What is mishandled baggage ?**

**Mishandled Baggage**

Often passenger baggage gets lost or mishandled by the Airlines. In all such cases 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. A simplified system of clearance of mishandled baggage, by the Airlines, has also been recently introduced at almost all airports.

**Q. Is there any limit for taking out jewellery as baggage by a passenger leaving India?**

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.

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## **Q. How the value of a baggage item is determined by Customs ?**

As it is necessary for customs to determine the value of a baggage item so as to ascertain whether the total value of the dutiable articles brought by a passenger as baggage is within the duty free allowance or not and also for determining the amount of Customs Duty payable.

For newly purchased items (less than 3 months old), the value at which the same have been purchased abroad are taken as the value for customs purposes after converting the same to Indian Rupees at the current exchange rates. For old and used or second hand items, the present value of the item is to be determined by applying rate of depreciation .

As a proof of the purchase price, it is better that a passenger should bring along the original purchase receipt / cash memo / bill etc. issued by the shop, indicating his/her name as the buyer and the date of purchase. Further, if possible, the passenger can bring a manufacturer's price list or advertisement or any other document (e.g. printout from internet, indicating the URL, mail order catalogue etc.) indicating the market price / discounted price of the item. Having these documents ready at hand will greatly facilitate the assessment procedure and will result in quick clearance by the customs. This will also minimise any chance of a dispute on valuation. In absence of the actual bills, the airport customs may use their own resources to ascertain the correctness of the value declaration. Most commonly used resources include a price-list of international prices of various items manufactured by various manufacturers and of different models, which is periodically published for departmental use by the Customs department, websites of various companies and traders in the internet, mail order catalogues, manufacturer's price-lists, advertisements, valuation data from previous clearances by general importers and passengers all over India etc. If it is found that the verbally declared price of the passenger is marginally less than the ascertained price, then the passenger's declaration regarding valuation is accepted. However, if the passenger's declared price falls much short of the ascertained price, then the price ascertained by customs will be taken for duty/valuation purposes.

Any willful attempt to suppress or misdeclare the value of an item or misdeclare or attempt to hide/not declare any dutiable / prohibited item may attract fine/penalty and even lead to arrest in certain cases.

In case a passenger disputes the value of an item determined by customs, he/she has the option to appeal to the higher authority (above the assessing customs officer) against the valuation order of the lower officer (after payment of duty "under protest" or without paying duty and keeping the item under customs' custody against a detention receipt or DR). This is a quasi-judicial adjudication process. During the process of adjudication, opportunity of hearing the view of the passenger and the department is given and an unbiased decision is made. Both the department as well as the passenger, has the opportunity to go for appeal against the adjudication order to the next higher authority. In case of a decision in favour of the passenger, any higher amount of duty taken from the passenger is refunded with interest, if

applicable. On the other hand, if the decision goes in the favour of the department, the passenger has to pay duty and/or fine/penalty.

For disputes on goods involving lower value a process of Spot Adjudication is resorted to, whereby, the goods are usually released very quickly. Any duty and/or fine/penalty can be paid to the Customs counter at the spot after the issuance of an ASA (Airport Spot Adjudication) order and goods can be released. In case of grievous offences or goods involving very high value, the usual mode of adjudication is resorted to, whereby the goods are detained under a [Detention Receipt](#) pending adjudication process. In both cases, the option of appeal remains open.

### **ANNEXURE I , II and III**

#### **Annex I**

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

#### **Annex II**

1. Colour Television/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 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. Vessels.
15. Aircraft.
16. Cinematographic films of 35 mm and above.
17. Gold or silver, in any form, other than ornaments.

#### **Annex III**

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1. Video Cassette Recorder or Video Cassette Player or Video television receiver or Video Cassette Disc Player.
2. Washing machine.
3. Electrical or LPG Cooking range.
4. Personal Computer (Desk Top).
5. Laptop Computer ( Note Book Computer).
6. Domestic Refrigerators of capacity up to 300 litres or its equivalent.

**[Compiled By J.M.Kishore, Customs Appraiser]**

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