

Baggage Rules

Introduction

Baggage includes all articles on which duty can be applied, imported by a passenger or a member of a crew in his baggage including unaccompanied baggage but not including motor vehicle.

Section 79 of the Customs Act, 1962 exempts *bona fide baggage*. It provides for the import of free of duty articles in the baggage of a passenger in respect of which the proper officer of Customs is satisfied that it is for the use of the passenger or his family, or is a *bona fide* gift or souvenir, subject to the provisions contained in the Baggage Rules.

General Prohibitions and Restrictions

- Foreign and Indian currency can be taken out/brought in as per restrictions of RBI under FEMA.
- Narcotic Drugs and Psychotropic substances.
- Pornographic material
- Counterfeit and pirated goods and good infringing any of the legally enforceable intellectual property rights.
- Antiquities.
- Domestic pets can be brought as per strict health certificate regulation.
- Taking out exotic birds, wild orchids and wild life is strictly prohibited.
- Endangered species of plants and animals, whether live or dead.

Rate of Customs Duty on Baggage

The total customs duty on baggage is 36.05% (including Education Cess and Secondary and higher education Cess)

Exemptions from Customs duty

- Laptop computer brought as baggage by person over 18 years of age is fully exempt.
- Personal property re-imported.
- Free replacement under warranty of articles which are private personal property of passenger.
- Foodstuff up to Rs. 50,000/-
- Free gifts and donations to Red Cross, CARE or Govt. Of India for relief and rehabilitation.
- Samples, Price lists, prototypes, Commercial samples.
- Goods brought for display, exhibition, fair etc., subject to various conditions.
- Agricultural products or goods manufactured or produced in Nepal.
- Newspapers, drawing and designs and other goods as specified.
- Customs duty is not payable if amount of duty is equal to or less than Rs. 100.

Free Allowance for Passengers returning to India

An Indian resident or a foreigner residing in India, returning from any country other than Nepal, Bhutan, Myanmar or China shall be allowed clearance free of duty in his bona fide baggage (Other than articles mentioned in annexure I) as mentioned below:

| S.No. | Category of persons | Free Allowance |
|-------|---|-------------------------------|
| 1 | All passengers \geq 10 years of age and returning after stay abroad of $>$ 3 days. | Up to a value of Rs. 35,000/- |
| 2 | All passengers \geq 10 years of age and returning after stay abroad of \leq 3 days. | Up to a value of Rs. 15,000/- |
| 3 | All passengers $<$ 10 years of age and returning after stay abroad of $>$ 3 days. | Up to a value of Rs. 15,000/- |
| 4 | All passengers $<$ 10 years of age and returning after stay abroad of \leq 3 days. | Up to a value of Rs. 3,000/- |

For a passenger returning from Pakistan

| | | |
|---|--------------------------------|---|
| 1 | Passengers $>$ 10 Years of age | Up to a value of Rs. 6,000/- |
| 2 | Passengers $<$ 10 Years of age | Up to a value of Rs. 3,000/- (Rs. 1,500 if returning by land route) |

For passengers coming from Nepal , Bhutan, Myanmar and China (by other than land route)

| | | |
|---|--|---------------------------------------|
| 1 | All passengers \geq 10 years of age and returning after stay abroad of $>$ 3 days. | Up to India to a value of Rs. 6,000/- |
| 2 | All passengers $<$ 10 years of age and returning after stay abroad of $>$ 3 days. | Up to a value of Rs. 1,500/- |

For professionals returning to India

In addition to the allowances mentioned above, an Indian passenger who was engaged in his profession abroad shall on his return to India be allowed the below mentioned allowance

| S.No | Category of person | Used household articles | Professional equipment |
|------|---|---|------------------------|
| 1 | Indian Passenger returning after at least 3 months | 12,000 | 20,000 |
| 2 | Indian Passenger returning after at least 6 months | 12,000 | 40,000 |
| 3 | Indian Passenger returning on termination of work after a stay of minimum 365 days during the preceding 2 years | Used household articles and personal effects (used for at least 6 months abroad and articles other than as specified in Annex. I, II and III) upto Rs. 75,000/- | |

Other allowances and exemptions

Jewellery: Can be imported free by a passenger residing abroad for over 1 year up to Rs. 10,000/- in case of gentleman and Rs. 20,000/- in case of lady passenger.

Import of Gold and Silver: If a person returns to the country after 6 months of stay abroad, he/she can bring gold up to 10KG on payment of Customs duty @ 2.06% and silver up to 100 Kg on payment of Customs duty @6.18%.

Transfer of residence: Additional Concession is available if a person transfers his/her residence after a stay abroad of two years. The transferee is eligible for a concessional rate of 15% duty (plus 2% Ed. Cess) of goods up to Rs. 5,00,000/-. In case of some goods, duty is NIL. He/she is also allowed to General free allowance.

Baggage by foreign tourists coming to India: They can bring used personal effects and travel souvenirs free of duty. Articles up to Rs. 8,000/- can be brought as gifts.

Foreign Currency by foreign tourists: If the value of foreign currency notes exceeds US\$ 5,000 or aggregate of foreign exchange (in the form of currency note, bank notes, travelers cheques etc.) exceed US\$10,000, the passenger has to make a declaration in Currency Declaration Form (CDF).

Earlier, tourists coming from Nepal and Bhutan were not entitled to any exemptions. Now w.e.f 14-11-2011, they will be eligible for exemption available to any other tourist of foreign origin. Also it is worth noting that there is no general free allowance on unaccompanied baggage. So, in order to claim the benefit of exemptions and allowances, it is suggested that you carry your baggage yourself.

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