

CUSTOMS GUIDE FOR TRAVELLERS

Every passenger entering India has to pass through a Customs check. The passenger has to declare the contents of his baggage in the prescribed Indian Customs Declaration Form. At airports the passenger has the option of seeking clearance through the Green Channel or through the Red Channel subject to the nature of goods being carried.

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, Green channel passengers must deposit the Customs portion of the disembarkation card to the Customs official at the exit gate before leaving the terminal. Declaration of foreign exchange/currency has to 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 or China.**
- (b) **Pakistan by Land Route**

Duty-Free Entitlements For Bonafide Baggage	For Passengers of age 10 Years & Above	For Passengers of age below 10 Years
Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Free*	Free*
Other articles carried on person or in accompanied baggage		
(a) if stay abroad is for more than three days.	Valued upto Rs.45,000/-	Valued upto Rs.17,500/-
(b) if stay abroad is upto three days.	Valued upto Rs.17,500/-	Valued upto Rs.3,000/-

*If returning after stay abroad of more than three days.

II. For passengers coming from

(I) Nepal, Bhutan, Myanmar or China, other than by land route

(ii) Pakistan by land route

Duty – Free Entitlements For Bonafide Baggage if Stay abroad for more than three days	For Passengers of age 10 Years & above	For Passengers of age below 10 Years
Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Free	Free
Other articles carried in person or in accompanied baggage	Rs.6,000/-	Rs.1,500/-

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 100 or cigars exceeding 25 or tobacco exceeding 125 gms.
 4. Alcoholic liquor or wines in excess of 2 litres.
 5. Gold or silver any form, other than ornaments.
 6. Flat Panel (LCD/LED/Plasma) Television.
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 3% i.e. to say the effective rate is 36.05%.
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, 1975.
6. Passengers normally resident of India who are returning from a visit abroad may carry Indian currency upto Rs. 25,000/-.
7. In case the value of any one item exceeds the duty free allowance, the duty shall be calculated only on the value in excess of free allowance.

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:-

Eligible Passenger	Articles allowed free of duty
(a) Indian passenger returning after atleast 3 month	(i) Used household articles upto an aggregate value of Rs.12,000/- (ii) Professional equipment upto a value of Rs.20,000/-
(b) Indian passenger returning after atleast 6 month	(i) Used household articles upto an aggregate value of Rs.12,000/- (ii) Professional equipment upto a value of Rs.40,000/-
(c) Indian passenger returning after a stay of minimum 365 days during the preceding 2 years on	(i) Used household articles and personal effects, (which have been in the possession and use abroad of the passenger or his family for at least

termination of his work, and who has not availed this concession in the preceding three years.	six months), and which are not mentioned in Annex I, Annexure II or Annexure III of the Baggage Rules 1998 upto an aggregate value of Rs.75,000/-.
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Note: For the purposes of Baggage Rules, 1998 Professional Equipment means such portable equipments, instruments, apparatus and appliances are 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.

DUTY FREE ALLOWANCES AND ENTITLEMENTS FOR TOURISTS DEFINITION OF 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 duty free clearance of articles in his bonafide baggage to the extent as mentioned below:-

Eligible Tourists	Articles allowed free of duty
(a) Tourists of Indian origin coming to India other than tourists of Indian origin coming by land routes as specified in Annexure IV	(i) Used personal effects and travel souvenirs, if - (a) these goods are for personal use of the tourist, and (b) these goods, other than those consumed during the stay in India, are re-exported when the tourist leaves India for a foreign destination. (ii) Articles as allowed to be cleared under rule 3 or rule 4.
(b) Tourists of foreign origin, other than those of Pakistani origin coming from Pakistan, coming to India by air.	(i) Used personal effects (ii) Articles other than those mentioned in Annexure I upto a value of '8000 for personal use of the tourist or as gifts and travel souvenirs if these are carried on the person or in the accompanied baggage of the passenger.
(c) Tourists – (i) Of Pakistani origin coming from Pakistan other than by land routes; (ii) Of Pakistani origin or foreign tourists coming by land routes as specified in Annexure IV; (iii) Of Indian origin coming by land routes as specified in Annexure IV.	(i) Used personal effects (ii) Articles other than those mentioned in Annexure I upto a value of '6000 for personal use of the tourist or as gifts and travel souvenirs if these are carried on the person or in the accompanied baggage of the passenger.”