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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

Notification No. 43/2016-Customs (N.T.)

New Delhi, the 31<sup>st</sup> March, 2016

In exercise of the powers conferred by section 79 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules further to amend the Baggage Rules, 2016, namely:-

1. (1) These rules may be called the Baggage (Amendment) Rules, 2016.

(2) They shall come into force on the 1<sup>st</sup> of April, 2016.

2. In the Baggage Rules, 2016 (hereinafter referred to as the said rules), for rule 3., the following shall be substituted, namely:-

**"3. Passenger arriving from countries other than Nepal, Bhutan or Myanmar.**-An Indian resident or a foreigner residing in India or a tourist of Indian origin, not being an infant arriving from any country other than Nepal, Bhutan or Myanmar, shall be allowed clearance free of duty articles in his *bona fide* baggage, that is to say, -

(a) used personal effects and travel souvenirs; and

(b) articles other than those mentioned in Annexure-I, upto the value of fifty thousand rupees if these are carried on the person or in the accompanied baggage of the passenger:

Provided that a tourist of Indian origin, not being an infant, shall be allowed clearance free of duty articles in his *bona fide* baggage, that is to say,

(a) used personal effects and travel souvenirs; and

b) articles other than those mentioned in Annexure- I, upto the value of fifteen thousand rupees if these are carried on the person or in the accompanied baggage of the passenger:

Provided further that where the passenger is an infant, only used personal effects shall be allowed duty free.

*Explanation.*- The free allowance of a passenger under this rule shall not be allowed to pool with the free allowance of any other passenger."

3. In the said rules, for rule 4., the following shall be substituted, namely:-

**" 4. Passenger arriving from Nepal, Bhutan or Myanmar.**-An Indian resident or a foreigner residing in India or a tourist, not being an infant arriving from Nepal, Bhutan or Myanmar, shall be allowed clearance free of duty articles in his *bona fide* baggage, that is to say,

(a) used personal effects and travel souvenirs; and

(b) articles other than those mentioned in Annexure -I up to the value of fifteen thousand rupees if these are carried on the person or in the accompanied baggage of the passenger:

Provided that where the passenger is an infant, only used personal effects shall be allowed duty free:

Provided further that where the passenger is arriving by land, only used personal effects shall be allowed duty free.

*Explanation.*- The free allowance of a passenger under this rule shall not be allowed to pool with the free allowance of any other passenger."

4. In the said rules, in rule 6, for the appendix, the following shall be substituted, namely:-

" APPENDIX

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
From three months upto six months	Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of sixty thousand rupees.	Indian passenger	-
From six months upto one year	Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III, upto an aggregate value of one lakh rupees.	Indian passenger	-
Minimum stay of one year during the preceding two years.	Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of two lakh rupees.	The Indian passenger should not have availed this concession in the preceding three years.	-
Minimum stay of two years or more.	Personal and household articles, other than those listed at Annexure I or Annexure II but including articles	(i) Minimum stay of two years abroad, immediately preceding the date of his arrival on transfer of residence;	(a) For condition (i), shortfall of upto two months in stay abroad can be condoned by Deputy Commissioner of Customs or 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 for reasons to be recorded in writing.

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
	mentioned in Annexure III upto an aggregate value of five lakh rupees.	<p>(ii) Total stay in India on short visit during the two preceding years should not exceed six months; and</p> <p>(iii) Passenger has not availed this concession in the preceding three years.</p>	<p>(b) For condition (ii), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits in excess of six months in special circumstances for reasons to be recorded in writing.</p> <p>No relaxation.” .</p>

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5. In the said rules, in rule 7., for the figure “ 2000” the figure “ 2015” shall be substituted.

6. In the said rules, in ANNEXURE II, for the entry at serial number 4, the following shall be substituted, namely:-

“ 4. Domestic refrigerators of capacity above 300 litres or its equivalent.” .

[F. No. 520/9/2016- Cus-VI]

(B. Konthoujam)  
Under Secretary

Note: The principal notification No. 30/2016- Customs (N.T.), dated the 1<sup>st</sup> March, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.218(E), dated the 1<sup>st</sup> March, 2016.