

## INDIRECT TAXES UPDATE - 62

### CUSTOMS

#### Limits for duty free baggage for tourists revised

Rule 7 of Baggage Rules, 1998 contains the provisions for clearance of free of duty articles by tourist in his bonafide baggage. The limit of baggage allowed is contained in Appendix E of the Rules. The Appendix E has been revised as under:

(1)	(2)
(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 up to 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 up to 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.”

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Source: [www.cbec.gov.in](http://www.cbec.gov.in)

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