Circular No.25 / 2010-Customs

F.No.495/9/2010-Cus.VI

Government of India

Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

North Block, New Delhi-1.
4th August, 2010.

To

All Chief Commissioners of Customs / Customs (Prev).
All Chief Commissioners of Customs & Central Excise.
All Commissioners of Customs / Customs (Prev).
All Commissioners of Customs (Appeals).
All Commissioners of Customs & Central Excise.
All Commissioners of Customs & Central Excise (Appeals).

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Subject: **Clarification about permissible free baggage allowance under Baggage Rules, 1998 for the persons returning from Hong Kong Special Administrative Region (SAR), People's Republic of China - regarding.**

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Sir / Madam,

The Consulate General of India in Hong Kong has brought to the notice of the Board that the divergent practices are being followed at different airports in India for allowing free allowance under the Baggage Rules, 1998, as amended, for the passengers coming from Hong Kong Special Administrative Region (SAR), P.R. China. At some airports, the passengers from Hong Kong are being given full free allowance of Rs.25,000/- while at some other airports, they are allowed only Rs.6,000/- as free allowance. It was, therefore, requested that the Board should issue suitable clarification in this regard.

2. As per the Baggage Rules, 1998, as amended, the passengers returning from Nepal, Bhutan, Myanmar or China, other than by land route, are allowed clearance free of duty articles in their bonafide baggage to the extent mentioned in column (2) of Appendix-B. As per Appendix-B, the passengers of and above 10 years of age and returning after stay abroad of more than three days, are allowed for clearance free of duty on articles other than those mentioned in Annexure I upto value of Rs.6,000/-. Whereas passengers of and above 10 years of age and returning after stay abroad of more than 3 days, coming from any country other than Nepal, Bhutan, Myanmar or China shall be allowed free baggage allowance Rs.25,000/-, on articles other than those mentioned in Annexure - I as per Rule 3 read with Appendix 'A' of the Baggage Rules.

3. The matter has been examined in consultation with the Ministry of External Affairs. The Ministry of External Affairs has clarified that Hong Kong Special Administrative Region (SAR) is a separate Customs territory from China. Therefore, they are not to be treated as one.

4. Accordingly, it is clarified that an Indian resident or a foreigner residing in India of and above 10 years of age and returning after stay abroad of more than 3 days, returning from Hong Kong Special Administrative Region (SAR), P.R. China shall be allowed clearance free of duty upto Rs.25,000/- on articles other than those mentioned in Annexure - I under the Baggage Rules, 1998, as amended.

5. These instructions may be brought to the notice of the field officers by issuing suitable Standing orders/instructions.

Yours faithfully,

(R. P. Singh)
Director (Customs)

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