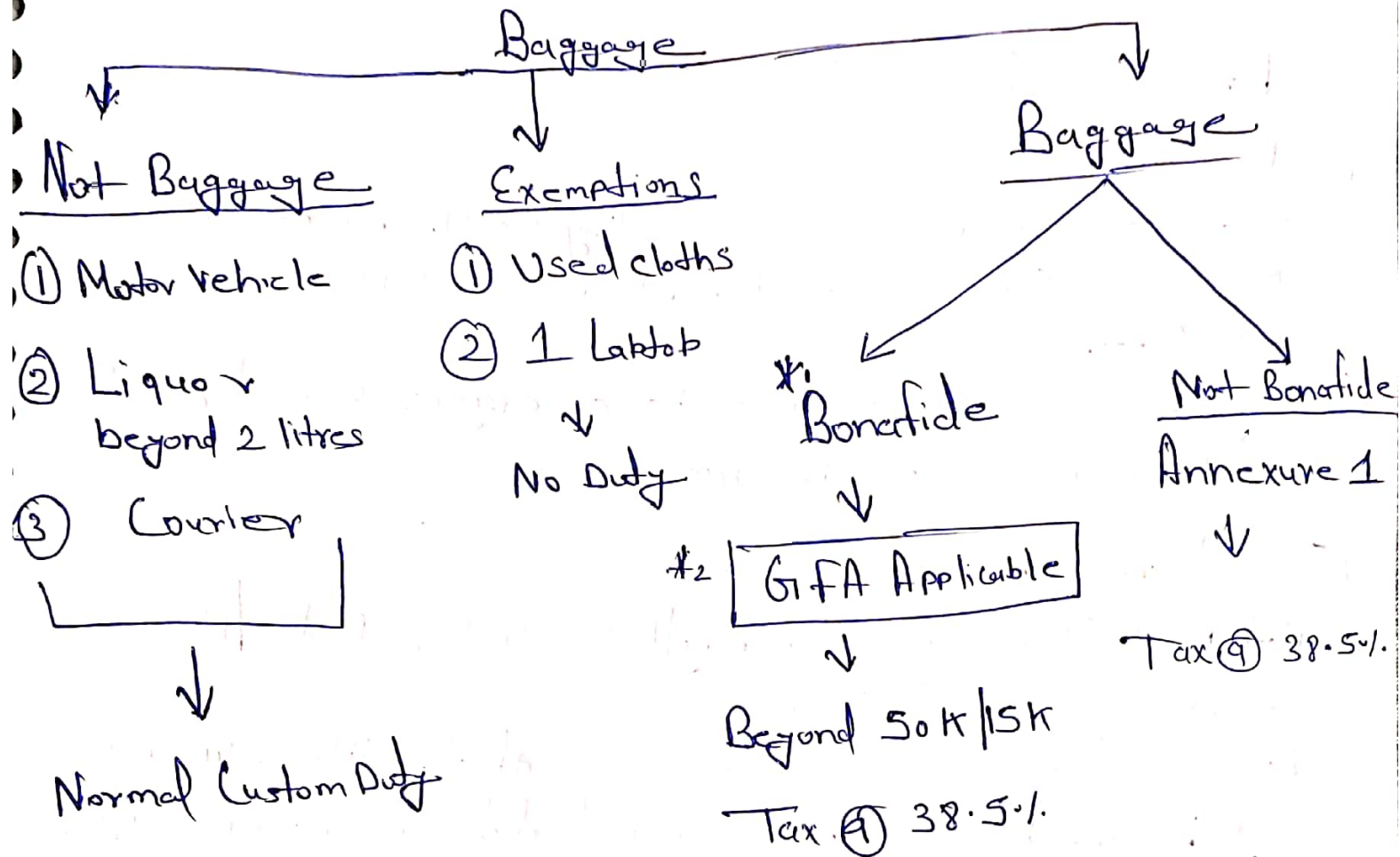


Baggage Rules Summary

* Luggage brought by Passengers Coming to India from abroad.

Effective Rate of Customs duty on baggage = (a) 38.5%

* Effective Rate applicable only on baggage, on other goods you will have ~~to pay~~ Normal Custom duty accordingly.



*1 Bonafide Baggage means used personal effects, travel souvenirs and articles other than those mentioned in Annexure 1

*2 GFA → General free Allowance or Duty-free Allowance

⇒ It is ₹ 50,000 in most of the cases

⇒ It is ₹ 15,000 in some cases.

⇒ for Explanation refer Rules 3 and 4 under GFA from Book.

Important Note

- ① for infant (0-2 years), only used personal effects shall be duty-free.
- ② The free allowance cannot be allowed to be booked for single item with the free allowance of any other passenger.
- ③ Annexure 1 includes
 - (i) fire arms
 - (ii) Cartridges of fire arms exceeding 50. It means upto 50 it will come under Bonafide Baggage, Hence you will get GFA.
 - (iii) Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125 gms.
 - (iv)* Gold or silver in any form
 - (v) flat Panel (Liquid crystal Display / Light-Emitting Diode / Plasma) television beyond 1 Pcs.
 - (vi) Alcoholic liquor or wines in excess of two litres. We will call it "Not baggage" hence Normal duty will be applicable.

* Duty free Jewellery

Coming to India by an Indian passenger after stay abroad more than one year.

- (i) Jewellery upto a weight, of 20 grams with a value cap of ₹ 50,000 if brought by a gentleman passenger.
- (ii) Jewellery upto a weight, of 40 grams with a value cap of ₹ 1,00,000 if brought by a lady passenger.