NOTIFICATION
(CUSTOMS)

S.R.O. 402(i)/96.- In exercise of the powers conferred by section 219 of the Custom Act, (IV of 1969), read with item 17 of the Third Schedule thereto, the Central Board of Revenue is pleased to make the following rules relating to the incoming baggage of the passengers arriving from foreign countries at customs station, namely:-

1. Short title application and commencement (1) These rules may be called the passenger Non-Tourists)Baggage(Import) Rules, 1998.

(2) These shall apply to all incoming passengers except those to whom the passengers Baggage (India-Pakistan) Rules, 1979, the Tourists Baggage (Import) Rules, 1971, or the pilgrims Baggage (Import) Rules, 1972, apply.

(3) These shall come into force on and from the 1st July, 1996.

2. Definition.- In these rules, unless there is anything repugnant in the subject or context,-

a) "allowance" means allowance admissible to passengers under these Rules;

b) "baggage" includes personal, professional or household goods, excluding motor vehicles, provided that such goods are imported within the allowances and are not for sale;

3. Admissibility of Allowances.- (I) Subject to the duration of stay abroad, passengers aged eighteen years or above shall be entitled to full allowance.

the goods are not shipped within fifteen days of the passenger's arrival in Pakistan in case of air cargo and within thirty days of his arrival in case of goods coming by gea or land and do not reach Pakistan within thirty days and one hundred and twenty days respectively:

Provided that in the case of unaccompanied baggage handed over to the airline, shipping company, master of a vessel, before commencement of these Rules, provisions of the passengers (Non-Tourist)Baggage (Import)Rules, 1995 shall apply to such baggage if the passenger arrives before the 1st August, 1996.

(4) Goods imported as unaccompanied baggage will be charged to customs duty and sales tax, except personal wearing apparel and books.

(5) The gift allowances do not cover air-condition, cooking range, deep freezer, gas appliance, microwave oven, refrigerator, sewing machine, television, video cassette player, video cassette recorder and washing machine.

(6) Import of arms and ammunition, absence or subversive literature, parlor video games or parts thereof and alcoholic beverages is prohibited.

(a) Duty Free Allowances

The following goods shall be allowed free of customs duty and sales tax personal allowances:-

(i) personal wearing apparel and clothing accessories;
(ii) handbages and travel goods;
(iii) medals, trophies and prizes bestowed upon the passenger;
(iv) personal jewellery of value not exceeding fifty thousand rupees for

(xi) one invalid chair in use;
(xii) one photographic camera and 10 rolls of films;
(xiii) 200 cigarettes or 50 cigars or ½ kilogram of manufactured tobacco not exceeding ½ kilogram in weight;
(xiv) ¼ litre of perfumed apirits and toilet water of which not more than 1/8 litre is to be perfumes;
(xv) professional tools, instruments, apparatus and appliances required abroad in connection with his profession or calling sunject to the aggregate value of fifty thousand rupees; and

(xvi) one portable radio-cum tape/cassets recorder of value not exceeding two thousand rupees.

(b) Gift Allowance
Goods which are imported by a passenger in reasonable number or quantity for making gifts or to give as sovenirs subject to the to the limit that the aggregate value of such goods does not exceed ten thousand rupees, shall be allowed free of customs duty and sales tax as gift allowance. These allowances shall be halved on the second visit in one calendar year and will not be admissable on subsequent visits in the same calendar year.

(c) Dutisble Allowances.

Goods of personal, professioanl or household effects whether used or not, acquired abroad shall be allowed on payment of duty and sales tax without limit.

6. <u>Allowances for passengers under eighteen years of age.</u>

(a) Personal wearing apparel, clothing accessories; and goods of personal use which are in the actual use of the passenger; and
(b) any other goods or personal effects whether, used or not, acquired abroad on payment of customs duties and sales tax, provided that

upto six months- Rs.5,000/-

(b) With stay abroad of over six months- Rs.10,000/-

(2) A passenger shall also be entitled to purchase from a Duty Free Shop outlet, goods of personal professional or household effects, on payment of customs-duty and sales tax without limit.

(3) For facilitating purchases from Duty Free Shop outlets, a passenger shall, upon making the purchases for the first time in a calendar year, be issurd a “SHOPPING CARD”. The number and date of this Card shall be endorsed on the last page of the passenger’s passport. All subsequent purchases or clearances during the calender year shall be effected on the production of this card. The purchases shall, however, not be entered on the passport.

(4) The purchase of goods from a Duty Free Shop outlet shall be permissible with a period of two months from the date of arrival of a passenger.

9. Repeal- The central Board of Revenue Notification No.SRO.485(I)/95, dated the 14th June, 1995, is hereby repealed.

C.No.5(5)L&P/96

(Muhammad Sulaiman)
Member (Customs)