

Customs – Non Tariff

BUDGET ANALYSIS 2016-17

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NEW NOTIFICATION ISSUED UNDER CUSTOMS

BAGGAGE RULES (Notification 30/2016-Cus-N.T. dated 29.02.2016 and 31/2016 –Cus N.T. dated 01.03.2016)

- New baggage Rules 2016 replaced old Rules
- Passengers arriving from countries other than Nepal Bhutan or Myanmar will be allowed clearances without payment of duty for used personal effects excluding Jewellery, travel souvenirs other than followings upto Rs.50,000/- per persons and Rs.15,000/- per infants for used personal effects.
 - Fire arms.
 - Cartridges of fire arms exceeding 50.
 - Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125 gms.
 - Alcoholic liquor or wines in excess of two litres.
 - Gold or silver in any form other than ornaments.
 - Flat Panel (Liquid Crystal Display/Light-Emitting Diode/ Plasma) television.
- Passengers arriving from Nepal, Bhutan and Myanmar will be allowed clearances without payment of duty for used personal effects excluding Jewellery, travel souvenirs other than followings upto Rs.15,000/- per persons and used personal effects for infants.

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- Passenger residing abroad more than 1 year will be allowed to duty free clearances upto 20 gm with value cap of Rs. 50,000/- for male passenger and 40gm for with value cap of Rs. 1 lakh for lady passenger.
 - Person residing abroad and transferring the residence permanently are allowed to carry articles duty free as allowed in the schedule.
 - Declaration is required to be filed by the passenger who come to India and have anything to declare or carrying dutiable or prohibited goods
 - Customs duty free allowance is as follows:

Eligible passenger	Origin country	Duty free allowance
Passengers of Indian origin and foreigners residing in India, excluding infants	Other than Nepal, Bhutan, Myanmar	Rs 50, 000/-

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Tourists of foreign origin, excluding infants		Rs 15,000/-
Passengers of Indian origin and foreigners residing in India, excluding infants Tourists of foreign origin, excluding infants	Nepal, Bhutan, Myanmar	By air Rs. 15,000/- By land - Nil
Indian passenger who has been residing abroad for over one year	Anywhere Gold jewellery: Gentleman	Gold jewellery: Gentleman – 20 gms with a value cap of Rs. 50,000/- Lady – 40 gms with a value cap of Rs. 1,00,000/-
All passengers	Anywhere	Alcohol liquor or wine: 2 litres
All passengers	Anywhere	Cigarettes: 200 numbers or Cigars upto 50 or Tobacco 250 grams
Passenger of 18 years and above	Anywhere	One laptop computer (note book computer)".

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**Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016
(IGCRD) Notification No. 32/2016 - Customs (N. T.) dated 1st March, 2016**

- Earlier Rules are totally replaced. New Rules will be effective from 01st April 2016
- This Rule will be applicable when importer being manufacturer intends to avail exemption on goods as notified under section 25(1) of the Customs Act, 1962 for the manufacture of excisable commodity
- Only information is required to be furnished to Deputy Commissioner of central Excise giving details of name and address of the manufacturer, excisable goods which are produced in the factory and having registration under Rule 9 of the Central Excise Rule 2002 with the description and nature of the imported goods to be used in the said manufactured product and port of impotation.
- Manufacturer needs to furnish yearly estimated quantity and value of to be imported goods alongwith exemption notification number
- Manufacturer needs to furnish the continuity bond with surety or security with AC/DC of central Excise. Deputy Commissioner of central Excise will forward the copy of information so received to Deputy Commissioner of Customs
- Manufacturer have to filed the information on receipt of goods in the factory within two days
- Manufacturer maintain the records w.r.t. quantity and value of goods imported, goods consumed, goods re-exported and stock and produce the same whenever require by AC/DC of central excise and also submits quarterly return on or before 10th day of following quarter

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- Re-export or clearance of unutilized or defective goods will be allowed to be re-exported within 3 months from the date of export subject of value should not be lowered than of import. It is required to be cleared for home consumption or violation of the provisions of the Rules, differential duty alongwith interest will be paid.

Notification No. 33/2016 - Customs (N. T.) dated 1st March, 2016 (Effective from 01st April 2016)

- Rate of interest is notified as 15% p.a.

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