

Appendix A

(See rule 3)

(1)	Articles allowed free of duty (2)
(a) All passengers of and above 10 years of age and returning after stay abroad of more than three days.	(i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life. (ii) Articles other than those mentioned in Annex. I upto a value of Rs. 45,000/- if these are carried on the person or in the accompanied baggage of the passenger.
(b) All passengers of and above 10 years of age and returning after stay abroad of three days or less.	(i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life. (ii) Articles other than those mentioned in Annex. I upto a value of Rs.17,500/- if these are carried on the person or in the accompanied baggage of the passenger.
(c) All passengers up to 10 years of age and returning after stay abroad of more than three days.	(i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life. (ii) Articles other than those mentioned in Annex. I upto a value of Rs. 17,500/- if these are carried on the person or in the accompanied baggage of the passenger.
(d) All passengers upto 10 years of age and returning after stay abroad of three days or less.	(i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life. (ii) Articles other than those mentioned in Annex. I upto a value of Rs.. 3,000/- if these are carried on the person or in the accompanied baggage of the passenger.

Explanation. - The free allowance under this rule shall not be allowed to be pooled with the free allowance of any other passenger.

APPENDIX B

(See rule 4)

(1)	(2)
(i) Passengers of and above 10 years of age and returning after stay abroad of more than three	(i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life.

days.	(ii) Articles other than those mentioned in Annex. I upto a value of ` 6,000 if these are carried on the person or in the accompanied baggage of the passenger.
(ii) Passengers upto 10 years of age and returning after stay abroad of more than three days.	(i) Used personal effects, excluding jewellery, required for satisfying daily necessities of life. (ii) Articles other than those mentioned in Annex. I upto a value of `1500 if these are carried on the person or in the accompanied baggage of the passenger.

Explanation. - The free allowance under this rule shall not be allowed to be pooled with the free allowance of any other passenger.

APPENDIX C
(See rule 5)

(1)	Articles allowed free of duty (2)
(a) Indian passenger returning after at least 3 months.	(i) Used household articles upto an aggregate value of ` 12,000 (ii) Professional equipment upto a value of ` 20,000.
(b) Indian passenger returning after at least 6 months.	(i) Used household articles upto an aggregate value of ` .12,000 (ii) Professional equipment upto a value of ` 40,000.
(c) Indian passenger returning after a stay of minimum 365 days during the preceding 2 years on termination of his work, and who has not availed this concession in the preceding three years.	(i) Used household articles and personal effects, (which have been in the possession and use abroad of the passenger or his family for at least six months), and which are not mentioned in Annex I, Annexure II or Annexure III upto an aggregate value of `75,000.

(Item (c), in column(2), in entry (i), for the figures 30,000, the figures 75,000 has been substituted vide Notification No. 11/2002 - Customs (N.T.) dated March 1st, 2002)

APPENDIX D
(See rule 6)

(1)	Jewellery (2)
Indian passenger who has been residing abroad for over one year.	(i) Jewellery upto an aggregate value of ` 50,000 by a gentleman passenger, or (ii) Upto aggregate value of ` 1,00,000 by a lady passenger.

APPENDIX E
(See rule 7)

(1)	Articles allowed free of duty (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 upto 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	(i) used personal effects (ii) articles other than those mentioned in Annexure I upto 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.”

specified in Annexure IV; (iii) of Indian origin coming by land routes as specified in Annexure IV.	
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APPENDIX F
(See rule 8)

Articles allowed free of duty	Conditions	Relaxation that may be considered
<p>(a) Used personal and household articles, other than those listed at Annex. I or Annex. II, but including the article listed at Annexure III and jewellery upto fifty thousand rupees by a gentleman passenger or one lakh rupees by a lady passenger.</p>	<p>(1) Minimum stay of two years abroad, immediately preceding the date of his arrival on TR,</p> <p>(2) total stay in India on short visit during the 2 preceding years should not exceed 6 months, and</p> <p>(3) passenger has not availed this concession in the preceding three years.</p>	<p>(a) For condition (1) Shortfall of upto 2 months in stay abroad can be condoned by Assistant Commissioner of Customs or Deputy Commissioner of Customs if the early return is on account of :</p> <p>(i) terminal leave or vacation being availed of by the passenger; or</p> <p>(ii) any other special circumstances.</p> <p>(b) For condition (2)</p> <p>Commissioner of Customs may condone short visits in excess of 6 months in deserving cases.</p> <p>(c) For condition (3)</p> <p>No relaxation</p>
<p>(b) Jewellery taken out earlier by the passenger or by a member of his family from India.</p>	<p>Satisfaction of the Asstt. Commissioner of Customs regarding the jewellery having been taken out earlier from India.</p>	<p style="text-align: center;">-</p>