

Appendix A  
(See rule 3)

(1)	Articles allowed free of duty (2)
(a) All passengers of and above 12 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 upto a value of Rs 12000 if these are carried on the person or in the accompanied baggage of the passenger.
(b) All passengers of and above 12 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 upto a value of Rs 6000 if these are carried on the person or in the accompanied baggage of the passenger.
(c) All passengers upto 12 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 upto a value of Rs 3000 if these are carried on the person or in the accompanied baggage of the passenger.
(d) All passengers upto 12 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 upto a value of Rs 1500 if these are carried on the person or in the accompanied baggage of the passenger.
<i>Explanation.</i> -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 12 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 upto a value of Rs 3000 if these are carried on the person or in the accompanied baggage of the passenger.
(ii) Passengers upto 12 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 upto a value of Rs 750 if these are carried on the person or in the accompanied baggage of the passenger.
<i>Explanation.</i> -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 atleast 3 months.	(i) Used household articles upto an aggregate value of Rs 6000. (ii) Professional equipment upto a value of Rs 10000.
(b) Indian passenger returning after at least 6 months.	(i) Used household articles upto an aggregate value of Rs 6000. (ii) Professional equipment upto a value of Rs 20000.
(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 or Annex II upto an aggregate value of Rs 30000.

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 Rs 10000 by a gentleman passenger, <u>or</u> (ii) upto an aggregate value of Rs 20000 by a lady passenger.

Appendix E  
(See rule 7)

(1)	Articles allowed free of duty (2)
(1) Tourists of Indian origin	(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 reexported 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 Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan.	(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 reexported when the tourist leaves India for a foreign destination.  (ii) articles upto a value of Rs 4000 for making gifts.
(c) Tourists of Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan.	No free allowance.

Appendix F  
(see rule 8)

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