

The Passenger (Non Tourists) Baggage (Import) Rules, 1996

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S.R.0.402(I)/96, dated 13 6 1996. In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), read with Item .No. 17 of the Third Schedule thereto, the Central Board of Revenue is make the following rules relating to the incoming baggage of the arriving from foreign countries at customs stations, namely:---

1. Short title, application and commencement. (1) These rules may be called the Passenger (Non Tourists) Baggage (Import) Rules, 1996.

(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 context, Rules;

(b) “baggage” includes personal, professional or household goods, excluding motor vehicles, provided that such goods are imported within the allowance and are not for sale.

3. Admissibility of Allowances. (1) Subject to the duration of stay abroad, passengers aged eighteen years or above shall be entitled to full allowance.

(2) Passengers under eighteen years shall be entitled to import goods specified in rule 6 regardless of the duration of their stay abroad.

(3) Allowance shall not be admissible, if,---

(i) a passenger fails to make a declaration in writing as to the imported goods when required to do so; or

(ii) the goods do not arrive from the country where the passenger normally resides; or

(iii) goods are in commercial quantity; or

(iv) 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 sea 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 Tourists) 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 conditioner, cooking range, deep freezer, gas appliances, microwave oven, refrigerator, sewing machine, television, video cassette player, video cassette recorder and washing machine.

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

4. Allowances of passengers with less than six months stay abroad. (a) Duty Free Allowances. The following goods shall be allowed free of customs duty and sales tax as personal allowances:---

(i) personal wearing apparel and clothing accessories;

(ii) handbags and travel goods;

(iii) medals, trophies and prizes bestowed upon the passenger;

(iv) personal jewellery of value not exceeding twenty five thousand rupees for lady passenger only;

(v) other goods of personal adornment, toilet requisites including electric shaver in use;

(vi) one watch and one travelling clock;

(vii) spectacles and other, physical aids in use;

(viii) one cigarette lighter, two fountain pens, one pen knife and similar goods of personal use normally carried in the pocket, in the hand bag or on the person;

(ix) one electric iron and one electric hair dryer for lady passengers only;

(x) one perambulator or gocart and toys in reasonable quantity if in use of an accompanying child;

(xi) one invalid chair in use;

(xii) one photographic camera and 5 rolls of films;

(xiii) 200 cigarettes or 50 cigars or 1 /2 kilogram of manufactured tobacco or an assortment of cigars and manufactured tobacco not exceeding 1/2 kilogram in weight; and

(xiv) 1/4 litre of perfume and spirits and toilet waters, of which not more than 1/8 litre is to be perfumes,

(b) Gift Allowances:---

Goods which are imported by a passenger in reasonable number or quantity for making gifts subject to the limit that the aggregate value of such goods does not exceed five thousand rupees, shall be allowed free of duty and sales tax as gift allowance. This allowance shall be halved on the second visit in the calendar year and will not be admissible on subsequent visits in the same calendar year.

(c) Dutiable Allowances:---

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

5. Allowances to passengers with stay abroad of six months or more.

(a) Duty Free Allowances:---

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

- (i) personal wearing apparel and clothing accessories;
- (ii) handbags and travel goods;
- (iii) medals, trophies and prizes bestowed upon the passenger;
- (iv) personal jewellery of value not exceeding fifty thousand rupees for lady passenger only;
- (v) other goods of personal adornment, toilet requisites including electric shaver in use;
- (vi) one watch and one travelling clock;
- (vii) spectacles and other physical aids in use;
- (viii) one cigarette lighter, two fountain pens, one pen knife and similar objects of personal use normally carried. in the pocket, in the hand bag or on the person;
- (ix) one electric iron and one electric hair dryer for lady passenger only;
- (x) one perambulator or gocart and toys in reasonable quantity if in use of an accompanying child;
- (xi) one invalid chair in use;
- (xii) one photographic camera and 10 rolls of films;
- (xiii) 200 cigarettes or 50 cigars or 1/2 kilogram of manufactured tobacco or an assortment of cigars and manufactured tobacco not exceeding ½ kilogram in weight;
- (xiv) 1/4 litre of perfumed spirits and toilet water, of which not more than 1/8 litre is to be perfumes;
- (xv) professional tools, instruments, apparatus and appliances acquired abroad in connection with his profession or calling subject to the aggregate value of fifty thousand rupees; and
- (xvi) one portable radio cum tape/cassette 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 souvenirs subject 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 admissible on subsequent visits in the same calendar year.

(c) Dutiable Allowances:---

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

6. Allowances for passengers under eighteen years of age. (a) Personal wearing apparel, clothing accessories; any 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 the aggregate value of such goods does not exceed ten thousand rupees in one calendar year.

7. Re import of baggage. Goods otherwise liable to duty and taxes shall, upon return of the passengers, be importable free of duty and taxes, if taken out of Pakistan against export certificate at the time of the passenger's departure.

8. Purchase from Duty Free Shops. (1) A passenger shall be entitled to purchase, from a Duty Free Shop outlet, items of bona fide personal, professional or household use, free of customs duties and taxes within the following monetary limit:---

(a) With stay abroad of up to 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 issued 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 calendar 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 within a period of two months from the date of arrival of a passenger.

9. Repeal. The Central Board of Revenue Notification NO.SR0.485(1)/95, dated the 14th June, 1995, is hereby repealed.