



भारत सरकार

GOVERNMENT OF INDIA

प्रधान सीमाशुल्क आयुक्त (सामान्य) का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)

निवारक सेवा कार्यालय, नवीन सीमाशुल्क भवन, बैलार्ड इस्टेट मुंबई - 400001

Preventive Service Office, New Customs House, Ballard Estate, Mumbai- 400 001

F. No. S/43-265/2017-18 P (M)

Date: ९.10.2018

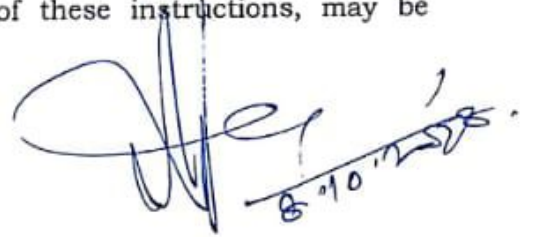
PUBLIC NOTICE No. 132 / 2018

Attention of all concerned is invited to Instruction No. 15/2018-Customs dated 4th October, 2018 issued by the Board vide F. No. 450/214/2015-Cus IV regarding, "Clarification in relation to applicability of provisions of Customs Act to Cruise Tourism". According to the said instruction, the procedure to be followed is as follows:

- (i). While no Customs officer will escort the Cruise Ship on the domestic legs, this will not preclude the jurisdictional Chief Commissioner to send an escort officer in situations where there is necessity to do so.
- (ii). Further it is clarified that cruise ships have the legal obligation to pay the customs duty and Customs will go by the self-assessment and declaration of cruise vessels regarding consumption of products including alcohol and on payment of appropriate duty thereon.
- (iii). Domestic passengers sailing on domestic sector are not entitled to buy any duty-free products on the Cruise Ship and in case where such passengers make any on board purchases, they will have to pay appropriate customs duty when they disembark at the next port.
- (iv). The international passengers and tourists will be entitled to avail baggage allowance as per Baggage rules, 2016.
- (v). The definition of Indian Customs waters has been extended upto EEZ in Finance Act, 2018. 'Indian Customs Water' finds mention in various sections of Customs Act primarily related to enforcement. Dutiability of an imported product is governed by Section 12 of the Customs Act which is unaffected by the impact of said amendment. A cruise vessel calling on an Indian port would, therefore, be liable to pay duty on liquor and other consumed stores during its transit through territorial water or its period of

stay at port in India. Mere passage through Indian customs water without calling on at any of the Indian ports would not attract customs duties.

Difficulties, if any in implementation of these instructions, may be brought to the notice of the undersigned.

A handwritten signature in blue ink, appearing to be 'S. K. Das', with a date '8/10/2018' written below it.

(S. K. Das)
Principal Commissioner of Customs
(General)
Mumbai, Zone-I

Copy to:

- 1) Chief Commissioner of Customs, Mumbai, Zone-I
- 2) Commissioner of Customs, Import-I
- 3) Commissioner of Customs, Import-II
- 4) Commissioner of Customs, Export
- 5) Additional Director General, Systems, Mumbai
- 6) Notice Board/Website
- 7) Trade Association
- 8) CHA Association