

Baggage Rules 2005-2006

SUB-CHAPTER 1

PRELIMINARY

- 3.** The provisions of this Chapter shall apply to the baggage of,-
- (a) Passengers and tourist with less than six months stay;
 - (b) Passengers with more than six months or less than two years stay; and
 - (c) Passengers with more than two years stay or passengers arriving on transfer of residence.
- 4. Admissibility of allowances. -** Allowances shall not be admissible if,-
- (a) The goods do not arrive from the country where the passenger normally resided prior to arriving in Pakistan;
 - (b) Goods are in commercial quantity; or
 - (c) Goods are not shipped before the passenger's arrival in Pakistan and do not reach Pakistan within thirty days of shipment.
- 5. Definitions. --** In this Chapter, unless there is anything repugnant in the subject or context,-
- (a) "Allowance" means allowance admissible to a passenger under this Chapter;
 - (b) "baggage" means personal wearing apparel and other personal, professional, household effect of a passenger excluding motor vehicles, imported within the admissible allowances in reasonable quantity, whether such articles are exempt from customs-duty or not;
 - (c) "Import" means bringing into Pakistan by air, land or sea;
 - (d) "Personal allowance" means, -
 - (i) stitched and used personal wearing apparel and clothing accessories;

- (ii) handbags and travel goods;
- (iii) medals, trophies and prizes bestowed upon a passenger;
- (iv) one watch and one traveling clock;
- (v) personal adornment, toilet requisites and electric shaver in use;
- (vi) spectacles and other physical aids in use;
- (vii) one cigarette lighter, two pens and similar goods of personal use normally carried, in pocket, in hand-bag or on person;
- (viii) one electric iron and one electric hair dryer;
- (ix) one perambulate or go-cart and toys in reasonable quantity if in use of an accompanying child;
- (x) one invalid chair in use;
- (xi) one photographic camera;
- (xii) two hundred cigarettes or fifty cigars or half kilogram of manufactured tobacco or an assortment of cigars and manufactured tobacco not exceeding half kilogram in weight; and
- (xiii) quarter liter of perfume and spirits and toilet waters, of which not more than 1/8 liter shall be perfumes;

(e) “tourist” means a person who visits Pakistan for a period of more than twenty four hours and not more than six months (a person in transit excepted) and does not engage in any gainful or remunerative employment, profession or calling in Pakistan.

6. Extent of admissibility of gift allowances. - The admissible gift allowances shall be halved on the second visit in a calendar year and will not be admissible on subsequent visits in the same calendar year.

7. Re-import of baggage. - Goods otherwise liable to customs-duty and other taxes shall, upon return of the passenger, be importable free of customs-duty and other taxes, if taken out of Pakistan against export certificate or endorsement on passport specifying the exact description and distinguishable marks, obtained from an Assistant Collector of Customs at the time of the passenger’s departure from Pakistan.

8. Prohibition on import of arms, ammunition, etc.- Arms and ammunition (except against a valid personal licence), obscene and subversive literature, items of intellectual property right infringement, alcoholic beverages and other such items which are prohibited under sections 15 and 16 of the Customs Act, 1969 (IV of 1969) and under Import Policy Order shall not be imported under this Chapter.

9. Condonations. –

(1) If a family has not availed concession under this Chapter during the last two years, the short visits to Pakistan up to a total period of four months shall be ignored. If the total period of short visits exceeding four months, the Collector of Customs may condone the period on sufficient justification being shown to him.

(2) If a family comes to Pakistan for permanent residence after a stay abroad of less than two years, due to privilege leave or for reasons beyond its control, such as exigencies of service, earlier recall by employer, ill health or bereavement, and concessions under this Chapter have not been availed during the last two years, an officer of customs not below the rank of Assistant Collector of Customs may condone the shortfall in two years period up to a period of two months.

(3) Late shipment or late arrival of unaccompanied baggage for a maximum period of sixty days may be condoned by the Collector of Customs for reasons to be recorded in

10. Admissibility of allowances in case of husband and wife.- In case of husband and wife travelling together, separate allowances up to the extent specified in this Chapter shall be allowed to each of them.

11. Allowances admissible to members of crew.- The members of crew of any conveyance shall only be allowed to import articles of personal wearing apparel and other articles in the personal use for satisfying daily necessities of life.

SUB-CHAPTER 2

CONCESSIONS TO PASSENGERS/TOURIST WITH LESS THAN

SIX MONTHS STAY

12. The following allowances shall be allowed to passengers with less than six months stay, namely:-

(A) Duty Free Personal Allowance:

- (a) Personal allowances as defined in sub-clause (d) of rule 5 in sub-chapter 1;
- (b) a gift allowance to import goods of the value not exceeding three hundred US dollars;
- (c) one personal computer or laptop computer along with printers, monitors, key boards, mouse and cables thereof;
- (d) One mobile phone and one watch;
- (e) One tape recorder or radio;
- (f) Games or sporting requisites in actual use;
- (g) Foodstuffs including confectionary and non-spirituous beverages of value not exceeding five US dollars; and
- (h) Goods (tabarrakat) of the value not exceeding one hundred US dollars.

(B) Dutiable Personal Allowance:

Goods of personal, professional or household effect, whether used or not, acquired abroad shall be allowed payment of customs-duty and other taxes if not admissible under duty free allowance:

Provided that the above concessions shall be admissible once in six months.

13. Temporary import.-

- (1) An officer of Customs not below the rank of Superintendent may allow temporary release of any personal and professional tools, equipments, computers, cameras, video camera fitted with VCR or a video camera and VCR without payment of customs-duties by making an endorsement to that effect of serial number, or other identifications on the passport of foreigners or against a bank guarantee for export within thirty days or return of the tourist whichever is earlier.

- (2) The items released under sub-rule (1) shall not be sold in Pakistan and the tourist shall take such items out of Pakistan with him personally or may export the same on or before his departure from Pakistan.

SUB-CHAPTER 3

CONCESSIONS TO PASSENGERS WITH MORE THAN SIX MONTHS BUT LESS THAN TWO YEARS STAY

14. The following allowances shall be allowed to passengers with more than six months but less than two years stay, namely:-

(A) Duty Free Personal Allowance:

- (a) Personal allowance as admissible under item 'A' of rule 12 in sub-chapters 2. However the monetary limit for gift allowance shall be US \$ 450;
- (b) Personal jewellery of the value not exceeding one thousand US Dollars for lady passengers only;
- (c) Professional tools, instruments, apparatus and appliances acquired abroad in connection with his profession or calling subject to the aggregate value of two thousand US dollars;
- (d) One DVD player or one video cassette player;
- (e) One sewing machine; and
- (f) One exercise machine.

(B) Dutiable Personal Allowance:

Goods of personal, professional or household effect, whether used or not, acquired abroad shall be allowed on payment of customs-duty and other taxes if not admissible under duty free allowance.

15. Allowances to passengers under eighteen years of age.-

The following allowances shall be allowed to passengers of all categories under eighteen years of age, namely:-

- (a) Personal wearing apparel, clothing accessories, and goods of personal use which are in actual use of the passenger; and
- (b) Any other goods or personal effects whether, used or not, acquired abroad on payment of customs-duty and other taxes, subject to the aggregate value not exceeding two hundred and twenty-five US dollars.

SUB-CHAPTER 4
CONCESSIONS FOR PASSENGERS WITH MORE THAN
TWO YEARS STAY OR FOR IMPORT OF BAGGAGE
ON TRANSFER OF RESIDENCE

16. The provisions of this sub-Chapter shall apply to the passengers with more than two years stay or to the import of baggage on transfer of residence.

17. Personal and household effects that may be imported.-

(1) The following allowances shall be allowed to a passenger with more than two years stay or on transfer of residence, namely:-

(A) Allowances admissible under sub-Chapter 3.

(B) Duty Free Allowances: A passenger or a family on transfer of residence shall be allowed to import, or bring as accompanied or un-accompanied baggage, the following items, duty free, namely:-

(i) Personal allowances as defined in sub-clause (d) of rule 5 in sub-Chapter-1;

- (ii) Any item exported from Pakistan at the time of departure subject to satisfactory identification;
- (iii) Old and used furniture or fixture, cutlery, crockery, kitchen utensils, rugs, carpets, household linen, reading or writing aids and other duty free goods including electrical items other than those which are compulsorily taxable;
- (iv) One gas burner;
- (v) One personal computer or one laptop computer with printer, monitor, keyboard, mouse and other accessories; and
- (vi) Professional equipment.

(C) Concessional Duty Allowances: In addition to the above special allowances a passenger or a family on transfer of residence shall be allowed either to purchase free of duty and taxes locally manufactured one air conditioner, one refrigerator or deep freezer from Duty Free Shop outlets on payment in foreign exchange or to import the following items on payment of concessional rate of customs-duty specified in column (3) of the table below, namely:-

TABLE

S.No.	Description of items.	Customs duty.
(1)	(2)	(3)
1.	One airconditioner.	One half of the statutory duty and taxes.
2.	One refrigerator or one Deep freezer.	-do-

- (D) Dutiable allowances: A family on transfer of residence shall be allowed to import the following items on payment of customs-duty and other taxes, namely:-

(i) Washing machine, television one item each per family.

Set, cooking range.

(ii) New or second-hand air-conditioned. One.

(iii) Weapon of non-prohibited bore. One.

(vi) An overseas returning Pakistani medical doctor may import second-hand or used medical equipment, dialysis machine, reverse osmosis equipment and other similar electro medical equipment without age-limit of such machinery or equipment.

(2) Where a passenger on his arrival in Pakistan makes declaration in the requisite Form obtainable from the Customs that he has unaccompanied baggage to follow, the unutilized exemption under this Chapter in respect of goods in the accompanying baggage of the passenger shall also apply to such unaccompanied baggage.

(3) The application for allowing concessions under this sub-Chapter shall be made in triplicate.

SUB-CHAPTER 5

CONCESSIONS FOR FOREIGN EXCHANGE

REMITTANCES CARD HOLDERS

18. Special allowances to overseas Pakistanis.-

In addition to allowances available in sub-Chapter 2, 3 or 4, depending upon the stay of the passengers, the following special allowances shall be allowed to the following categories of overseas Pakistanis, namely:-

(A) Silver card holders:

Such overseas Pakistanis who have remitted two thousands and five hundred or more US dollars to Pakistan through the normal banking channels during one year preceding their date of arrival and hold a Silver Card issued by the Overseas Pakistani Foundation may avail the duty free allowance of one thousand US dollars. This facility, however, shall be admissible against the transfer of remittances once in a year on one time basis;

(B) Gold card holders:

Such overseas Pakistanis who have remitted ten thousands or more US dollars to Pakistan through normal banking channels during one year preceding their date of arrival and hold a Gold Card issued by the Overseas Pakistani Foundation may avail duty free allowances worth two thousand US dollars. However, the said facility shall be admissible against the transfer of remittances once in a year on one time basis.

Explanation.- A card holder shall be entitled to import the following items duty free provided that these are within the limits of permissible allowance to the Silver or Gold Card categories of worth one thousand US dollars and two thousand US dollars respectively:-

- (i) Household items of any type operated only by solar energy;
- (ii) One deep freezer or refrigerator operated by gas;
- (iii) Gas appliances including cooking range (not more than one of any item);
- (iv) One microwave oven;

- (v) One video cassette player or video cassette recorder or one VCD or DVD;
- (vi) Items of professional use.

SUB-CHAPTER 6

CONCESSIONS FOR PURCHASES FROM DUTY FREE SHOPS

19. (1) Duty Free Allowance:

A Pakistani passenger who has not availed concession of duty free allowances under sub-Chapters 2, 3 and 4 shall be entitled to purchase from Duty Free Shop outlets items of bona fide personal, professional or

household use, free of customs duty and other taxes within the following limits provided the same are not sold in the market and payment is made in foreign exchange which is either declared at the time of arrival or remitted through legal channels before arrival of the passenger, namely:-

- (a) US \$ 500 (for a period of less than six months stay abroad);
- (b) US \$ 1000 (for a period of more than six months stay abroad); and
- (c) Overseas Pakistanis holding Silver or Gold Cards may make purchases according to entitlement as specified in rule 18.

(2) Dutiable Allowance:

A Pakistani passenger shall be entitled to purchase from Duty Free Shops outlet goods of personal, professional or household effect on payment of customs duty and other taxes without limit within a period of two months from the date of arrival provided the foreign exchange has been declared at the time of his arrival or remitted through legal channels.

- 20.** All outgoing passengers shall be allowed to export as baggage any goods either imported transfer of residence scheme or purchased locally provided their export is not prohibited or restricted under the trade or export policy in force or under the provisions of the Customs Act, 1969, or under any other law.

A-FORM		
Part. (i) PASSENGERS DATA		
Name:	Passport No:	
Nationality:	Date and Place of Issue:	
Date of arrival: Flt No.	Visits in the calendar year: 1 st / 2 nd	
Date of last departure from Pakistan:	Foreign currency:	
Duration of stay abroad.	Allowances Aailed.	Allowances balance.
Part. (ii) DESCRIPTION OF ACCOMPANIED BAGGAGE (In detail)		
Weight (Kg).	No. of pieces.	Contents.

Part. (iii) DESCRIPTION OF UNACCOMPANIED BAGGAGE (In detail)						
Weight (Kg).		No. of pieces.		Place of booking:		
Contents.						
Part. (iv) DESCRIPTION OF GOODS INTENDED TO BE PURCHASED FROM DUTY FREE SHOPS (In detail)						
Contents.		No. of pieces.				
Part (v) DECLARATION OF THE SERVICE PROVIDER FOR UNACCOMPANIED BAGGAGE						
We *M/s hereby declare that this Baggage does not contain any goods / articles in breach of the prohibitions and restrictions currently in force under the law. We will be liable to prosecution if any misdeclaration is discovered in the baggage handled by them.						
Name and Signature of the representative of *M/s.....				Signature of the passenger		
Designation:						
Part (vi) FOR OFFICIAL USE ONLY PAKISTAN CUSTOMS						
Unaccompanied baggage brought by *M/shas been scanned / checked and the following dutiable goods have been found.						
Description.	Quantity.	Value (Assessed).	Taxes.			
			C.D	S. Tax	I. Tax	Total
Full Name of Examining Officer. Date:			Signature Seal:			
Full Name of Officer Incharge. Date:			Signature Seal:			

Name of Airline/vessel/Bus service / Railways etc.”

- (4) In rule 68, in the proviso, for the full stop, at the end, the colon shall be substituted and thereafter the following new proviso shall be added, namely:-

“Provided further that Collector of Customs may extend the period already extended by the Additional Collector, up to fifteen days on case to case basis if he considers it to be fit and appropriate

- (5) in Chapter VII, in rule 87, after the word “writing”, the following words and comma shall be inserted, namely.-

“Or electronically where Pakistan Customs Computerized System (PACCS) is operational,”

- (6) For Chapter X the following shall be substituted, namely:-