



IS 16700:2005 CERTIFIED

सीमा शुल्क प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS

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Date: 13.02.2019

Standing Order 2/2019

Sub: Clarification in relation to applicability of provision of Customs Act to
Cruise Tourism-reg.

1. Board has clarified applicability of provisions of Customs Act to Cruise Tourism vide instruction No. 15/2018 dated 04.10.2018, the instruction should be followed strictly.

2. The Boarding officer will board the Cruise Vessel coming from foreign port as per prescribed Boarding procedure. Instructions already issued vide Standing Order dated 08/2016 dated 31.08.2016 should be followed. Boarding Officer will collect all boarding particulars i.e. Crew List, Passenger List, Currency Declaration, Arms Ammunition declaration, Bunker List, Bond Store list, Provision list etc. Boarding Officer will then close and seal bond store/slop chest of the ship. Nominated Superintendent of Customs /Superintendent (Docks)/Preventive Officer will supervise the clearance of Passenger/Crew of the Vessel. In case of Vessel Coming from Coastal Ports the Boarding officer will collect boarding particulars and will verify the seal of Bond store/slop chest. Boarding Officer will collect circulating copy of last coastal port of call from the Captain of the vessel.

3. The Vessel Owner/Agents should inform pre arrival report to the import department of customs and file IGM accordingly. Boarding office will verify this aspect also.


4. It is clarified by the Board 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. This procedure should be properly monitored by the nominated Superintendent of Customs. A certificate regarding total consumption of items during stay of the Vessel at Indian territorial Water should be obtained from the Captain of the vessel for calculation of duty on consumable items and suitably endorsed by the concerned officer. Duty will be paid by the Vessel owner/Agents through TR-6 Challan at the last Indian Port of call.

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5. 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 while they disembark .

6. The international passengers and tourist will be entitled to avail baggage allowances as per Baggage rules, 2016.

7. The definition of Indian Customs water has been extended up to 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 waters or its period of stay at port. Mere passage through Indian Customs water without calling on at any of Indian ports would not attract customs duties.


13/2/19
(G SHIRIL SAROJ)
Additional Commissioner

Copy to

1. Superintendent of Customs (Docks)
2. Superintendent of Customs (EDI)- For uploading in Custom House website.
3. All Section Heads-For information to all Superintendent of Customs/Inspectors (Preventive Officers)