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

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

Kind attention of all stakeholders is drawn to the instruction No. 15/2018 dated 04.10.2018 issued by Government of India, Ministry of Finance, Department of Revenue (Central Board of Indirect Taxes and Customs) vide the said instructions, Board has clarified applicability of provisions of Customs Act, 1962 to Cruise Tourism.

2. While no Customs officers will escort the Cruise Ship on the domestic legs, this will not be preclude the jurisdictional Chief Commissioner to send an escort in situation where there is necessity to do so.

3. 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.

4. 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.

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

6. The definition of Indian Customs waters has been extended up to EEZ in Finance Act 2018, "Indian Customs Waters" finds mention in various sections of the Customs Act, 1962 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 waters without calling on at any of Indian ports would not attract customs duties.

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7. All the stake holders are required to take cognizance of the above and comply with the same.

डी के श्रीनिवास

(डॉ. डी. के. श्रीनिवास/ Dr. D.K. SRINIVAS)

सीमा शुल्क प्रधान आयुक्त / Pr . COMMISSIONER OF CUSTOMS

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1. Superintendent of Customs (Docks)
2. Superintendent of Customs (EDI)- For uploading in Custom House website.
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