



OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (AP)
 CHHATRAPATI SHIVAJI INTERNATIONAL AIRPORT, TERMINAL - 2,
 LEVELL - II, SAHAR, ANDHERI (E), MUMBAI - 400 099.
 Email: commrap-cus1mum3@nic.in

F.No.Air Cus/02-39/2019-20 Admin (T)

Dated : 29.10.2020

Passenger Facilitation Notice.01/2020

Attention of all international passengers is invited to CBEC Circular No.02/2002 dated 08.01.2002 which provides for the facility to obtain export certificate for jewellery carried by passengers while travelling to a foreign destination to facilitate its duty free re-import on return to India. At present this facility is being provided at the CSMI Airport, Mumbai. In order to facilitate Foreign Bound Passengers carrying gold/ silver jewellery **for personal use not meant for commercial purpose** to foreign destinations with the intention of bringing such jewellery back to India on their return, the procedure is being streamlined for ease of facilitation to the passengers.

PROCEDURE

1. Prior to his/her date of travel, the passenger possessing a valid passport and ticket will ensure the following: -

- (i) make a detailed packing list (As per the annexure I) in duplicate, incorporating details of each item of jewellery mentioning the particulars necessary for identifying the item of jewellery at the time of its re-import viz. S.No., Description of the item, B.I.S. number if available, purity, number of pieces of each item, gross weight of each item, description of diamond, precious/semi precious stones, if present, along with its approximate weight, number of stones and value.
- (ii) should self certify the photographs of the jewellery in duplicate which is intended to be taken abroad temporarily for re-importation and that the photograph of the jewellery should be clear and printed on photo paper of size 6"x 6" (six inches by six inches) and mention details of the passenger like name, passport no., etc., on its overleaf.
- (iii) send an email enclosing copy of the aforesaid detailed packing list, air tickets, passport, **Aadhar card**, travel itinerary and PAN card (if issued to the passenger) to email address commrap-cus1mum-3@nic.in at least four days prior to his intended departure with a request to arrange a government approved jewellery valuer, empanelled by the department, to assist in valuation/assay etc. on the date of his proposed departure.

2.1 The passenger on the date of departure after receiving a confirmation on return email, should approach the customs counter at the departure hall (at least four hours before scheduled departure) after he has cleared emigration with the jewellery intended to be taken abroad temporarily for re-importation, its photographs (format as mentioned above), aforesaid detailed packing list, air tickets, passport, Aadhar card, travel itinerary, PAN card (if issued to the passenger), undertaking to re-import the jewellery in whole (not in piece meal) and a document establishing the ownership of the personal jewellery intended to be taken abroad temporarily for re-importation and if no such document is available, a self-attested affidavit (Annexure II) stating the source of ownership of jewellery intended to be taken abroad temporarily for re-importation must be submitted.

2.2 The Air Customs Superintendent at the departure hall after verifying the credentials of the passenger from passport, tickets etc. shall thereafter examine any number of items randomly from the presented jewellery with the detailed packing list and photographs and verify its

contents with that mentioned on the detailed packing list and match the photographs with the presented jewellery. The Air Customs Superintendent after seeking assistance from the government approved jewellery valuer regarding assay, testing of diamonds, precious and semi precious stones etc and finding them in order would permit its export. The Air Customs Superintendent, government approved valuer who had assisted in the examination and the passenger would append their signatures on the aforesaid packing list in token of having:

Sr.No	Signatory	Reason
1.	Passenger	The entries appended in the submitted form are true and correct
2.	Government Valuer	Inspected goods, "assayed and tested precious and semi- precious stones in presence of Air Customs Superintendent and found them to be as per declaration
3.	Air Custom Superintendent	Exported vide Flight No. _____ dt _____

Once the above said signatures are appended, the detailed packing list would take shape of an export certificate and would be considered as one for all purposes, thereon.

2.3 The Air Customs Superintendent would thereafter retain a copy of the aforesaid Export Certificate i.e. endorsed detailed packing list and enter the details of the passenger, flight details, passport no, Aadhar no, PAN no., contents of the aforesaid detailed packing list in the register (Annexure III) where the passenger and the Air Customs Superintendent would thereafter append their signatures. The Air Customs Superintendent, government approved valuer who had assisted in the examination and the passenger would number the photographs as per their Sr. No. on the packing list and append their signatures on the accompanying photographs of the jewellery presented for examination so as to enable its identification upon its re-import.

2.4 In the event that the Air Customs Superintendent is not satisfied with genuineness, purity, valuation of jewellery, presence of jewellery constituents of items covered under CITES, or in violation of the EXIM Policy etc., the Air Customs Superintendent would then refer the case to Air Intelligence Unit under orders from DC/AC Batch.

2.5 Else the Air Customs Superintendent, thereafter, will forward the Export certificate i.e. endorsed detailed packing list (duly endorsed by him and counter signed by the government approved valuer and passenger) along with certified photographs to the PRO at the Arrival Hall for reference where a register (Annexue IV) will be maintained with entries as made at the time of departure.

3.1 The passenger having availed this facility would, if possible, at least four days prior of his intended arrival send an email address commrap-cus1mum-3@nic.in giving reference of his earlier email and intimate the date, time and flight no. of his arrival to Customs.

3.2 Upon arrival, the passenger on reporting to the red channel and presenting the re-imported jewellery and Export Certificate (endorsed packing list at the time of departure), Air Customs Superintendent i/c of the bay where the passenger has reported, will carry out the procedure of establishing the identity of the re-imported jewellery with the copy of Export Certificate (detailed packing list and photographs endorsed at the time of departure and forwarded to PRO at the Arrival Hall at the time of departure of the passenger.

3.3 During the identification process the Air Customs Superintendent, if required can seek help from government approved Valuer.

3.4 The Air Customs Superintendent on duty will permit clearance of the re-imported jewellery once the identity of the goods is established and goods are found to be in order.

3.5 The corresponding entries indicating arrival details are to be made against the ones made in the register at the time of departure. The Air Customs Superintendent would thereafter deface the Export Certificate i.e. packing list endorsed at the time of departure and produced by the passenger at the red channel so as to prevent its misuse.

3.6 While Defacing the Export Certificate i.e. the Packing list endorsed at the time of departure, the Air Customs Superintendent at Arrival Hall and the passenger would also put his dated signatures on it for;

Sr.No	Signatory	Reason
1.	Passenger	Presented Jewellery as per the Packing List endorsed at the time of his departure
2.	Air Custom Superintendent	Upon re-import vide flight no. Dated , identity of Goods established with the description and photographs

3.7 In the event that the Air Customs Superintendent is unable to establish the identity of the goods with the detailed packing list and photographs which were endorsed and certified respectively at the time of departure, the Air Customs Superintendent would then refer the case to Air Intelligence Unit, under orders from DC/AC Batch.

4. The cost of the government approved valuer would have to be borne by the passenger intending to avail this facility which would be as per Wealth-tax (First Amendment) Rules, 2009 – Substitution of rule 8C, Notification No. 15/2009, Dated 30-1-2009, F.No.194/144/2008- TPL (Annexure V). Further the role of the aforesaid valuer is only in an advisory capacity.

5. Export certificate will be issued only for personal bonafide jewellery and not for jewellery in commercial quantity / commercial purpose. Neither any export benefit / obligation nor any inbound/outbound foreign exchange remittance can be made by adopting this notice. Further due to operational requirements,

- Piece meal re-import of temporarily exported jewellery under this notice is not permitted. Also in the event of any or whole jewellery being lost/stolen or otherwise in the foreign country and being found after the return of the passenger to India, the benefit of this notice for its subsequent import will not be extended.
- Re-import is permitted only at the place of issue of the certificate i.e CSMI Airport, Mumbai.
- The certificate is valid for a period of one year from the date of issue.

6. This Public Notice may be brought to the Notice of all concerned. Difficulties faced, if any, may be brought to the notice of the Assistant / Deputy Commissioner of Customs (Admn.), CSMI Airport, Mumbai, at his telephone No. 022-66850222.

24/10/2020
(Dr. Sanjay Kumar Agrawal)
Principal Commissioner of Customs,
CSMI Airport, Mumbai

Annexure I to Passenger Facilitation Notice 01/2020 dt 29.10.2020

Packing List of the Jewellery facilitated to Foreign Bound Passengers carrying gold/ silver jewellery <u>for personal use</u> (not meant for commercial purpose) to foreign destinations with the intention of bringing such jewellery back to India on their return at CSMI Airport, Mumbai.												
Name of Passenger:												
Passport No:												
Flight No:												
Flight Date:												
Sr.No	Description of Jewellery (each item)	B.I.S number	Purity	No of Pieces of each Item / its value	Gross weight of each Item	Details of Precious stones (if any)			Details of Semi-precious stones (if any)			Total value of the jewellery
						Weight of Stones	No of stones	Value	Weight of stones	No of stones	Value	
						The entries appended above are true and correct						
						Signatures of Passenger						
Inspected goods, assayed and tested precious and semi-precious stones in presence of Air Customs Superintendent and found them to be as per declaration (Govt approved valuer)						Exported vide Flight No. Dt. (Name of the officer) Seal of Department Air Customs Superintendent						
Presented Jewellery as per the Export Certificate issued at the time of his departure Signatures of the passenger						Upon re-import vide flight no. dated, Identity of Goods established with the detailed packing list and photographs endorsed at the time of departure (Name of the officer) Air Customs Superintendent						

Annexure II to Passenger Facilitation Notice 01/2020 dt. 29.10.2020

Affidavit to be Submitted on Rs 500 stamp paper, in case proof of ownership is not readily available for personal jewellery intended to be taken abroad temporarily for its subsequent re-import.

The Pr. Commissioner of Customs,
Chhatrapati Shivaji Maharaj International Airport,
Terminal 2, Level 2,
Sahar, Andherie (E), Mumbai-400057.

Affidavit of Shri/Smt/Ms. _____ S/o / W/o /D/o of Shri. _____ aged _____ years Passport No _____, Adhar Card No _____, resident of _____.

I, the above named deponent, solemnly affirm and state as under that the jewellery tabulated below is under my rightful and legal ownership and is being taken to _____ temporarily vide flight no _____ on _____ for the purpose of _____ and it will be subsequently re-imported.

Sr.No	Description of Jewellery (each item)	B.I.S number	Purity	No of Pieces of each Item / its value	Gross weight of each Item	Details of Precious stones (if any)			Details of Semi-precious stones (if any)			Total value of the jewellery
						Weight of Stones	No of stones	Value	Weight of stones	No of stones	Value	

DEPONENT

Signed at _____ this ____ day of _____,

VERIFICATION

I, _____ the above named deponent do hereby verify on oath that the contents of the affidavit above are true to my personal knowledge and nothing material has been concealed or falsely stated.

DEPONENT

Annexure III to Passenger Facilitation Notice 01/2020 dt 29.10.2020

Register of Jewellery intended to be re-imported maintained in Departure Hall (Common Register for all Batches)

Sr.No.	Name of passenger	Passport No	Adhar No	PAN	Description of Goods	Dep Details and date	Signature of passenger at departure	Signature of ACS at departure

Annexure IV to Passenger Facilitation Notice 01/2020 dt 29.10.2020

Register of Jewellery intended to be re-imported maintained in Arrival Hall (Common Register for all Batches)

Sr.No.	Name of passenger	Passport No	Adhar No	PAN	Description of Goods	Dep Details and date	Arrival Details and date	Signature of passenger upon arrival	Signature of ACS attending the pax	Remarks

Wealth-tax (First Amendment) Rules, 2009 – Substitution of rule 8C

NOTIFICATION NO. 15/2009, DATED 30-1-2009

In exercise of the powers conferred by section 46 of the Wealth-tax Act, 1957 (27 of 1957), the Central Board of Direct Taxes hereby makes the following further amendments in the Wealth-tax Act, 1957, namely:-

1. (1) These rules may be called the Wealth-tax (First Amendment) Rules, 2009.
- (2) They shall come into force with effect from 1st April, 2009.
2. In the Wealth-tax Act, 1957 for rule 8C, the following rule shall be substituted, namely:-

Scale of fees to be charged by a registered valuer.

8C. (1) Subject to the provisions of sub-rules (2) and (3), the fees to be charged by a registered valuer for valuation of any asset shall not exceed the amount calculated at the following rates, namely :—

- (a) On the first Rs.5.00.000 of the asset as valued : 1/2 per cent of the value;
- (b) On the next Rs. 10 lakhs of the asset as valued : 1/5 per cent of the value;
- (c) On the next Rs.40 lakhs of the asset as valued : 1/10 per cent of the value;
- (d) On the balance of the asset as valued: 1/20 per cent of the value.

(2) Where two or more assets are required to be valued by a registered valuer at the instance of an assessee all such assets shall be deemed to constitute, a single asset for the purposes of calculating the fees payable to such, registered valuer.

(3) Where the amount of fees calculated in accordance with sub-rules (1) and (2) is less than Rs.500, the registered valuer may charge Rs.500 as his fees.

[F. No. 149/144/2008-TPL]