



भारत सरकार **GOVERNMENT OF INDIA**
वित्त मंत्रालय **MINISTRY OF FINANCE**
राजस्व विभाग **DEPARTMENT OF REVENUE**
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
सीमा शुल्क गृह, विल्लिंगटन आईलैंड, कोच्चिन
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TRADE NOTICE NO. 32/2018-19

Sub:- Clarification in relation to applicability of provisions 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 & Customs). Vide the said Instruction, Board has clarified applicability of provisions of Customs Act to Cruise Tourism.
2. 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 in situations where there is necessity to do so.
 3. 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 allowance as per Baggage Rule, 2016.
 6. 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 waters 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.

7. Consequent to the above mentioned changes, all the stakeholders are required to take cognisance and comply with the same.

8. Hindi version follows.

Sd/-

(सुमित कुमार SUMIT KUMAR)

सीमाशुल्क आयुक्त Commissioner of Customs

// ATTESTED//


//G. ANIL KUMAR//
APPRAISER (TARIFF UNIT)

Issued to: All concerned, as per mailing list.

F.No.C1/03/2016 TU Cus.

दिनांक Dated: 09.10.2018

प्रतिलिपि प्रेषित Copy to :

1. The Chief Commissioner, Central Tax, Central Excise and Customs.
2. Commissioner's file/Addl Commissioners/ All D.Cs & A.Cs/ Development Commissioner (CSEZ)/ All Appraisers/ All Sections / Guard File and as per mailing list. All concerned officers are directed to note and comply with the instructions/changes
3. Hindi Officer
4. The Cochin Customs Brokers Association, Cochin
5. Notice Board
6. EDI section for uploading the Trade Notice