



भारत सरकार/ GOVERNMENT OF INDIA
वित्त मंत्रालय/ MINISTRY OF FINANCE
राजस्व विभाग /DEPARTMENT OF REVENUE
सीमा शुल्क आयुक्त का कार्यालय /OFFICE OF THE COMMISSIONER OF CUSTOMS
सीमा शुल्क भवन, मारमगोआ, गोवा - ४०३८०३ /CUSTOM HOUSE, MARMAGOA, GOA - 403803.
दूरभाष क्रमांक/ २५२०६४४-०८३२-फैक्स ,२५२०६१५-०८३२- Telephone No. 0832-2520615, Fax-0832-2520744

F.No.36/06/2016-Pr.

Dated : 02.01.2019

PUBLIC NOTICE NO. 01/2019

Subject :- Clarification in relation to applicability of provisions of Customs Act to Cruise Tourism – reg.,

Attention of the Shipping lines / Shipping Agents and all stakeholders in invited to the CBIC's Instruction No.15/2018- Customs F.No.450/214/2015-Cus IV dated 04.10.2018 on the above subject, the contents of which are reproduced below :-

- (i) 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.
- (ii) 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.
- (iii) 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.
- (iv) The international passengers and tourists will be entitled to avail baggage allowance as per Baggage Rules 2016.
- (v) The definition of Indian Customs waters has been extended upto EEZ in Finance Act, 2018 'Indian Customs Water' finds mentions 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.

4. The Shipping Agents who are authorised by the Cruise vessel to complete the Customs formalities are directed to give a notarised bond (proforma enclosed) to pay the applicable Customs Duty, etc. on behalf of the Cruise Vessel, on the alcohol consumed on board and also the stores at the time of sailing of the vessel from Mormugao Port, as per self assessment.

5. Also, the Master of the Cruise Vessel is directed to submit an undertaking through the Shipping Agent stating that the Shipping Agent has been duly authorised by him to pay the applicable Customs Duty. The Shipping Agent will be responsible to provide the details of Customs Duty paid in respect of each and every cruise vessel handled by them which arrives at Marmagao port.

Enclosed : As above.



(R.MANO HAR)

COMMISSIONER OF CUSTOMS, GOA
CUSTOM HOUSE, MARMAGOA.

BOND

To,
The President of India,
.....
.....

BOND FOR PAYMENT OF CUSTOMS DUTY ON CRUISE SHIPS

1. A provisional Customs duty of approx. Rupees (in words).....
(Rs.....(in figures) is payable by M.V.....
VOY_____to the Government of India / Commissioner of
Customs, _____(location), for consumption of liquor and other
consumable stores vide para 2(v) of Instructions No.15/2018-
Customs dated 04.10.2018 issued by the CBIC, New Delhi.

2. The above calculated duty is based on the self declaration of the
estimate of consumption of liquor and other consumable items on its
passage in territorial waters of India and stay in Indian ports
(.....) on

3. The final duty payable will be calculated byCustoms
authorities once the self assessment of the actual consumption within
territorial waters of India and during the ships stay in Indian ports is
made. The amount calculated will be paid to Customs after
assessment by theCustoms authorities.

4. In the absence of a standard operating procedure for implementation
of the above referred Instructions, pending clarification from the
CBIC, the.....(Agents name) therefore undertakes to
pay the Commissioner of Customs,, the said
calculated Customs Duty, on the actual consumption of items.

Signed and delivered by and on behalf of M/s _____ on
this date i.e. _____

For

As Agents Only
(Authorised Signatory)

Name : _____

Accepted
For and on behalf of the President of India.

FROM : MASTER OF _____ (Name of Cruise Vessel)

DATE : _____

NAME OF PORT : MARMAGOA - GOA,

TO,
THE DY. COMMISSIONER OF CUSTOMS (APPG.),
CUSTOM HOUSE,
MARMAGOA.

SIR/ MADAM.

SUB : BOND / GUARANTEE TOWARDS DUTY PAYMENT

REG : M.V. _____ ARRIVED AT MARMAGOA PORT ON _____

Respected Sir,

I, Master of the Vessel M.V. _____ Captain _____ on behalf of the owner _____ hereby undertake to pay all the requisite Customs duties on all the consumed stores on this vessel which we are liable to pay in accordance with CBIC's Instructions No.15/2018 dated 04.10.2018 through our Port Agent M/s _____.

We hereby submit inventory of the available Consumable Stores at the time of Entry of the vessel in the Indian Territorial Waters along with the inventory of the stores which are likely to be consumed (estimated consumption) on board the vessel in the Indian territorial waters.

Thanking you,

Yours faithfully,

MASTER NAME
VESSEL STAMP