

S.I. 52 of 2018**CUSTOMS MANAGEMENT ACT***(Act 22 of 2011)***Customs Management (Passenger Allowance)
Regulations, 2018**

In the exercise of the powers conferred by section 270 of the Customs Management Act, 2011, the Minister of Finance, Trade, Investment and Economic Planning, hereby makes the following Regulations—

1. These Regulations may be cited as the Customs Management (Passenger Allowance) Regulations, 2018.

Citation

2.(1) Passenger's baggage when accepted as such by the Commissioner of Customs is exempt from duty, provided that the contents of the baggage are—

Passenger
baggage above
18 years

(a) for the personal or household use of the passenger; and

(b) not for sale or for commercial purposes.

(2) The articles described in column 2 of Schedule 1 are allowed to be carried by a passenger aged 18 years or more if the quantity or value of the articles does not exceed the quantity or value set out in the corresponding entry in column 3 of Schedule 1.

(3) Where more quantity of any goods exempted under subregulation (2) is brought by a passenger it shall be liable to applicable duty.

3. Notwithstanding sub-regulations (2) and (3) passengers under the age of 18 are exempt from duty to the extent specified in Schedule 2.

Passenger
baggage below
18 years

Baggage of
ship or airline
crew

4.(1) Ship or airline crew baggage allowed to be carried by the Commissioner of Customs are exempt from duty provided that the contents of the baggage are—

- (a) for the personal use or household use of the ship or airline personnel; and
- (b) not for sale or for commercial purpose.

(2) Ship or airline crew who are engaged on the outward or inward journey of a ship or an aircraft are exempt from payment of duty on the articles specified in column 2 of Schedule 3 if the quantity or the value does not exceed the quantity or value set out in the corresponding entry of column 3 of Schedule 3.

(3) Where more than one article or more than the exempted quantity of an article specified in Item 1 of Schedule 3 is brought, duty shall be payable on the total value of all goods brought as if they were not exempted under the regulation.

(4) Where more than the exempted value of the articles specified in Item 2 of Schedule 3 is brought, duty shall be payable on the value which exceeds the exempted value.

(5) Ships and airline crew are entitled to exemption under Schedule 1 on three occasions during a calendar year when travelling as a crew member:

Provided that a member of crew while receiving Schedule 1 exemption shall not be entitled to claim exemption under Schedule 3.

(6) The exemptions provided in subregulations (2) and (5) may be withdrawn at the discretion of the Commissioner of Customs for a period of up to 12 months where ship or airline crew fails to comply with any provision of the Customs Management Act or Regulations.

(7) In addition to the application of subregulation (6) the Commissioner of Customs may impose any other penalty provided under the Customs Management Act or the Customs Management Regulations.

5. Trades Tax (Amendment) (No.6) Regulations, 2009 is hereby repealed.

Repeal of
S.I. 75 of 2009

SCHEDULE 1

(Reg. 2(1))

Maximum duty exemption to passengers of and above the aged 18 years

Item	Description of Goods	Exempted Quantity/ Value
1	Perfume and toilet waters	200 ml
2	Alcoholic Beverages	A maximum of 4 litres which can include either of the following - (a) 2 litres with an alcoholic volume exceeding 16% and 2 litres with an alcoholic volume of 16% or below; or (b) 4 litres with an alcoholic volume of 16% or below
3	Cigarettes or tobacco products	200 cigarettes or 100 cigarillos or 50 cigars or 200 grams of any other tobacco products
4	Other goods	SR 5,000

SCHEDULE 2

(Reg. (3))

Maximum Duty exemption to passengers under 18 years of age

Item	Description of Goods	Exempted Quantity/ Value
1	Perfume and toilet waters	200 ml
2	Other goods	SR3,000

SCHEDULE 3*(Reg. (4))***Maximum duty exemption to ship or airline crew**

Item	Description of Goods	Exempted Quantity/ Value
1	Any beverages containing alcohol or cigarettes	1 litre or 200 cigarettes
2	Other goods	SR1,500

MADE this 24th day of August, 2018.

MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE
INVESTMENT AND ECONOMIC PLANNING
