

## **7. Postal imports for personal use:**

7.1 All goods imported by Post or Air for personal use are classifiable under a single Tariff Heading 9804 and levied to duty accordingly. This heading has been sub divided into two subheadings, one applicable to drugs and medicines and the other, to the balance items so imported. Such goods will however be governed by the FTP as far their importability is concerned. Motor vehicles, alcoholic drinks and goods imported through courier service can however not be classified under this heading. Goods imported under an import license or a customs clearance permit will however not be classified under this tariff heading.

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