

6. Baggage:

- 6.1 All goods imported by a passenger or a member of crew in his baggage are classifiable under Tariff Heading 9803 and levied to a single rate of duty. Such goods need not be classified separately in the Tariff. However, Tariff Heading 9803 does not apply to motor vehicles, alcoholic drinks, and goods imported through courier service. Such assessment will also not apply to goods imported by a passenger or a member of the crew under an import license or a customs clearance permit.