

Finance (No. 2) Act, 1971

Section 44 - DEFINITIONS In this Chapter, unless the context otherwise requires,

a) "aircraft" means any aircraft as defined in section 2 of the Aircraft Act, 1934-, which is used (whether exclusively or not) for the carriage of passengers; (b) "carrier" means the person or authority undertaking the carriage of a passenger on an international journey and includes any agent, representative or other person acting on behalf of such person or authority. (c) "customs port" and "customs airport" mean, respectively, a port or airport appointed as such under clause (a) of section 7 of the Customs Act, 1962-; (d) "fare" means the total amount of all charges of whatever nature (including charges, if any, for provision of food or accommodation) payable to the carrier by or on behalf of a passenger in respect of his international journey; (e) "international journey", in relation to a passenger, means- (i) his journey from the last customs port or customs airport of departure of the ship or aircraft in the territories to which this Chapter extends to a place outside India, and includes further journeys by such passenger outside India by the same or different carriers: (ii) his journey from a place outside India to the first customs port or customs airport of arrival of the ship or aircraft in the said territories, irrespective of whether the journey commences or terminates at such customs port or customs airport; (f) "passenger" means any person travelling on board a ship or an aircraft on an international journey except - (i) a person employed or engaged in any capacity on board the ship or aircraft on the business thereof; (ii) a person on board the ship or aircraft either, in pursuance of obligations laid upon the master, captain or other person in charge of the ship or aircraft to carry ship- wrecked or distressed or other persons or by reason of any circumstances which neither the master or captain or other person in charge of the ship or aircraft nor the charterer, if any, could have prevented or forestalled; (g) "ship" means a ship used (whether exclusively or not) for the carriage of passengers,