Finance Act 1979

Section 34 - Definitions

In this Chapter, unless the context otherwise requires, -

(a) "aircraft" means an aircraft as defined in section 2 of the Aircraft Act, 1934 (22 of 1934), which is used (whether exclusive 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 an airport appointed as such under clause (a) of section 7 of the Customs Act, 1962 (52 of 1962);

(d) "international journey", in relation to a passenger, means his journey from any customs port or customs airport on board any ship or aircraft to a place outside India;

(e) "passenger" means any person boarding, at any customs port or customs airport, a ship or an aircraft for performing an international journey, but does not include -

(a) a person who has arrived at such customs port or customs airport from a place outside India is in transit through India :

Provided that he continues his journey to a place outside India -

(i) on board the same ship and as part of the same voyage of the ship; or

(ii) by the same aircraft and the flight having the same number by which he arrived; or

(b) a person employed or engaged in any capacity on board the ship or aircraft on the business thereof;

(f) "ship" means a ship used (whether exclusively or not) for the carriage of passengers.