Circular No. 04/2026–Customs

F. No. 450/174/2024–Cus IV

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

New Delhi, the 1st of February, 2026.

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax,
All Principal Commissioners/ Commissioners of Customs/Customs (Preventive),
All Principal Director Generals/Director Generals under CBIC.

Subject: Guidelines for uniform implementation of Baggage Rules, 2026-reg.

Madam/Sir,

The Baggage Rules, 2026 and the Customs Baggage (Declaration and Processing) Regulations, 2026 have been notified *vide* notifications No.14/2026- Customs (N.T.) and 15/2026-Customs (N.T.) both dated 01.02.2026, respectively in supersession of the earlier Baggage Rules, 2016 with the objective of simplifying procedures, enhancing passenger facilitation, ensuring transparency, enabling electronic and advance declarations, and smooth clearance of passenger baggage. Over the years, the Board has issued a large number of circulars addressing specific operational scenarios relating to baggage clearance. While the new Rules and Regulations provide a comprehensive statutory framework, several of these operational clarifications continue to remain relevant. Accordingly, in order to ensure uniformity of customs procedures and to provide a single, reference for field formations and passengers, this Master Circular consolidates the statutory provisions with the applicable instructions contained in earlier circulars. This Circular is clarificatory in nature and does not amend, dilute or expand the scope of any provision of the Customs Act, 1962, the Baggage Rules, 2026 or the Customs Baggage (Declaration and Processing) Regulations, 2026. This Circular is issued in supersession of previous Circulars/ instructions, as specified in *Annexure A* to this Circular.

2 The provisions of this Circular apply to all passengers arriving in or departing from India, including residents, tourists, non-resident Indians, OCI cardholders, foreigners with valid visas, crew members and diplomatic personnel. It is pertinent to note that a new class of

passenger i.e. foreigner with a valid visa, other than tourist visa has been created to provide specific treatment to such foreigners who are residing in India on long term basis. These instructions cover both accompanied and unaccompanied baggage handled at airports, seaports, land customs stations and other notified customs stations.

(i) Declaration of Baggage.- Passengers who are not required to declare anything on which payment of duty is involved or not required to make declaration regarding currency or pet can straight away use Green Channel for exit. All passengers arriving in India who are carrying dutiable or prohibited goods are required to declare their accompanied baggage electronically in the Customs Declaration Form prescribed under the Customs Baggage (Declaration and Processing) Regulations, 2026, prior to entering the Green Channel. Declarations may be filed on arrival or up to three days in advance of arrival through the designated automated system. In this connection, DG System has developed the web application or mobile application namely, *Atithi*. Where electronic filing is not feasible, the proper officer may permit declaration through alternative modes as provided in the Regulations. Non-declaration or mis-declaration of baggage shall attract action under the Customs Act, 1962. Unaccompanied baggage containing dutiable personal effects shall be declared electronically in the prescribed form and processed in accordance with the Regulations.

(ii) Personal Effects and Duty-Free Allowances.-Personal effects include all articles, whether new or used, which a passenger may reasonably require for personal use during the journey, taking into account the circumstances of travel, but excluding goods imported or exported for commercial purposes. The new definition of personal effects has been added in line with Revised Kyoto Convention. Only used personal effects required for satisfying daily necessities of life are allowed duty free without limit. Officers are not required to verify the newness of every article unless the articles are prima facie new and which may establish original packaging. Passengers are entitled to duty-free clearance of articles within the value limits prescribed under the Baggage Rules, 2026, subject to exclusions for prohibited or restricted articles. These entitlements are also available, where applicable, to foreign professionals and other eligible categories specified in the Rules. Further, passengers excluding infants are eligible for monetary duty-free allowances and transfer of residence benefits subject to the class and duration of stay abroad or in India, as specified in the Annexure-B to this Circular.

(iii) Temporary Export and Temporary Baggage Import Certificate.- To facilitate hassle-free entry, passengers may apply for an export certificate prior to their departure, recording declaration on web application or mobile application namely, *Atithi by* providing particulars of such valuables, which may be relied upon at the time of re-import. Such passengers may arrive at the airport well in advance for verification of the articles by the Customs Officer and generation of the export certificate. The temporary export certificate will be valid upto first arrival of passenger in India or a period of six months, whichever is earlier. Tourists carrying valuables for use during their stay in India may be allowed temporary duty-free import, subject to declaration and re-export till the time of first departure of the tourists from India or within six months, whichever is earlier. Appropriate temporary import certificates may be

issued by the Customs officer and the same to be verified by Customs at the time of departure of the passenger. Passengers are advised to take temporary baggage import certificate or export certificate if such articles carried by them are not for personal use required for satisfying daily necessities of life.

(iv) Jewellery and Valuables. - The Baggage Rules, 2026 provide a distinct treatment for jewellery by defining the term and prescribing a special duty-free allowance for eligible residents and tourists of Indian origin residing abroad for more than one year. The valuables including jewellery carried by passengers shall be dealt in the following manner:

(a) *Used Personal jewellery and valuables as used personal effects.*- Used personal effects, including personal jewellery and valuables required for daily necessities of life, carried on the person or in *bona fide* baggage, shall be allowed duty free clearance under the Baggage Rules, 2026, subject to risk-based verification.

(b) *Jewellery and valuables not forming part of used personal effect.*- (i) Jewellery and valuable, other than those required for daily necessities of life, brought by a passenger in *bona fide* baggage, shall not be allowed duty free, however, the same may be allowed on payment of applicable duty.

(ii) Jewellery and valuable, other than those required for daily necessities of life, brought by a resident, tourist of Indian origin, or a foreigner with a valid visa, other than tourist visa, in *bona fide* baggage may be allowed duty free clearance at the time of its re-import, on the basis of an export certificate where such articles had been taken out earlier from India.

(iii) Jewellery and valuable, other than those required for daily necessities of life, brought by tourists in *bona fide* baggage for use during their stay in India, may be allowed subject to declaration at the time of arrival, issuance of temporary baggage import certificate and mandatory re-export at the time of departure.

(iv) *Non- bona fide* jewellery or valuables or such articles, not declared or not complying with the prescribed conditions, shall attract duty as per the Baggage Rules, 2026 and shall be dealt with strictly under the Customs Act, 1962.

(c) *Special allowance for jewellery.*- Eligible residents and tourists of Indian origin residing abroad for more than one year shall be allowed a special duty-free jewellery allowance as prescribed under the Baggage Rules, 2026. Jewellery within the prescribed allowance shall be cleared duty free, while jewellery in excess of such allowance shall be assessed to applicable customs duty.

(v) Goods in Commercial Quantity as Baggage.-

(a) Passengers carrying goods in commercial quantity or prohibited goods shall not be entitled to clearance of such goods as *bona fide* baggage. Such goods shall be dealt with in accordance with the provisions of the Customs Act, 1962, including adjudication with imposition of appropriate redemption fine and penalty and, where warranted, prosecution may also be considered.

(b) If a passenger is carrying a marginal excess of goods which are freely importable as normal cargo in the *bona fide* baggage, it shall not be treated as prohibited merely because they are brought as baggage, consumer goods imported in commercial quantity are not eligible for clearance as *bona fide* baggage. As a facilitation measure, where a passenger carries a marginal excess of otherwise *bona fide* baggage, such excess may be allowed clearance on payment of applicable customs duty. The presence of some commercial goods does not render the entire baggage *non-bona fide*, and the remaining *bona fide* baggage may be extended admissible concessions. In such cases, the remaining *bona fide* baggage shall be eligible for admissible concessions, and duty-free allowances, as applicable under the Baggage Rules, shall be extended to the passenger.

(vi). Temporary detention for release or re-export.- Where a passenger requests detention of dutiable or restricted or prohibited articles, after completing the due procedures of Customs Act 1962, if any, for the purpose of subsequently release or re-export or otherwise, the proper officer may detain such articles and issue a detention receipt containing complete particulars of the passenger, the detained articles and the details of the detaining officer. The process of detention, appraisement and re-export shall be clearly explained to the passenger, and the detained articles shall be subsequently released or returned at the time of departure for re-export or otherwise, subject to verification and compliance with prescribed conditions. The procedure of article detention should be carefully followed when passenger is not able to pay duty or goods are prohibited or restricted in nature.

A temporary baggage import certificate may be issued to tourists to allow temporary import of personal effects for *bona fide* use, subject to re-export at the time of first departure from India or within six months, whichever is earlier. A Detention receipt is issued in those cases where goods are restricted, or prohibited, or where the passenger cannot pay duty; in cases, the proper officer may detain the articles and issue a detention receipt, with the articles subsequently released or returned to the passenger on departure. Both the temporary baggage import certificate and detention receipts are facilitative measures and shall be applied appropriately to ensure passenger convenience while safeguarding revenue and ensuring regulatory compliance.

(vii) Unaccompanied Baggage.-

(a) All provisions applicable to accompanied baggage apply equally to unaccompanied baggage, except the general free allowance. The *bona fide* nature of unaccompanied baggage must be established prior to clearance. All the required customs procedures shall be completed carefully in a time bound manner, by the proper officer under a proper supervisory mechanism, to ensure expeditious clearance. Any misuse of the unaccompanied baggage facility to circumvent import regulations shall be dealt with strictly, and *non-bona fide* cases shall be adjudicated in accordance with law. The declaration for the Unaccompanied baggage may be filed by any person, so authorised by the passenger for clearance, in his absence. The articles

included at Annexure-II are allowed to be brought in under transfer of residence. One article each is permissible, subject to value limits as per the conditions and class of travellers.

(b) The examination of unaccompanied baggage selected on the basis of risk-based evaluation through selectivity criteria.

(c) The declaration made for accompanied baggage in CBD-I through the web application or mobile application namely, *Atithi* and declaration made for unaccompanied baggage in CBD-II on ICEGATE shall be properly integrated and interlinked by the Directorate General of Systems to prevent misuse of baggage allowances and ensure effective monitoring and compliance.

(d) Where a passenger requests clearance of unaccompanied baggage at a customs station other than the station of arrival, such baggage may be allowed for transit or transhipment to the requested customs station, provided the baggage is duly manifested for transhipment. The arrangements for transportation of the baggage from the customs station of arrival to the destination customs station shall be made by the passenger or his authorised agent. The unaccompanied baggage shall be sealed at the customs station of arrival in the presence of the passenger or his authorised representative. Transportation of the baggage shall be allowed only through an authorised carrier, upon execution of bond and furnishing of security to the satisfaction of the Principal Commissioner or Commissioner of Customs at the customs station of arrival.

(**viii) Special Categories of Passengers.-** Crew members are entitled only to the limited concessions expressly provided under the Baggage Rules, 2026, and are not to be treated as passengers for other purposes. Import of articles beyond such entitlement by crew members is unauthorised and liable to confiscation under the Customs Act, 1962. Clearance of baggage of diplomatic officers and Government officials returning to India on completion or premature termination of foreign assignments shall be governed by the Baggage Rules, 2026. The import policy relating to firearms and motor vehicles as baggage shall continue to be governed by the relevant provisions of the ITC (HS) and the Foreign Trade Policy issued by DGFT, as amended from time to time. The Baggage Rules, 2026 do not confer any independent entitlement for the import of firearms or motor vehicles as baggage.

(ix) Mishandled Baggage.- Mishandled baggage may be cleared at customs stations other than the port or airport of arrival of the passenger at the request of the airline, subject to verification of the *bona fide* nature of the baggage and production of necessary documents.

(x) Treatment at land borders.- Passengers arriving in India by land shall be allowed duty-free clearance only of used personal effects required for daily necessities of life. The general duty-free allowance applicable to passengers arriving by air or sea shall not apply to land border arrivals, irrespective of the category of passenger.

(xi) Import of Gold and Silver.- The eligible passengers may be allowed to import gold and silver, subject to strict compliance with all conditions prescribed under Notification No. 45/2025-Customs dated 24th October, 2025, as amended time to time.

(xii) Verification.- Verification of declarations shall be undertaken on the basis of risk-based evaluation. In such cases, routine or indiscriminate examination of *bona fide* baggage shall be avoided. Supervisory officers shall ensure uniform application of these principles and that genuine passengers are not subjected to avoidable inconvenience. Based on risk profiling or specific intelligence, Customs may identify passengers for examination and request them to report to the Red Channel, in accordance with the prescribed procedures.

3. Field formations may issue suitable public notices and undertake outreach measures in coordination with airlines and other stakeholders to familiarise passengers with the revised baggage regime. Officers at arrival and departure terminals shall be adequately trained to ensure consistent application of the provisions across all points of entry.

4. Directorate General of System may issue suitable advisory and detailed travellers guidelines for passengers to ensure smooth implementation of the Baggage Rules, 2026 and the Customs Baggage (Declaration and Processing) Regulations, 2026 through web application or mobile application namely, *Atithi*.

5. Any difficulties in implementation may be brought to the notice of the Board.

6. Hindi version shall follow.

Yours faithfully,

01/02/2026

(Munesh Kumar Meena)
OSD (Cus IV)
Customs Policy Wing

Annexure –A

List of rescinded Circulars or Instructions on baggage including:

Sl. No.	Circular/Instruction No and dated	Subject
1.	497/57/87-Cus. VI dated 05.01.1988.	Fire arms imported in baggage or under Transfer of Residence etc. - Disposal of
2.	520/52/87-Cus.VI dated 15.06.1988.	Currency Declaration Form
3.	497/35/88-Cus.VI dated 19.09.1988.	Furnishing of guarantees by persons who have availed of T.R.benefit and seek to make short visits abroad within a period of one year of stay in India - reference from employees of foreign firms investing in India or operating an office in India-Regarding.
4.	520/17/87-Cus. VI (Vol. III) dated 04.11.1988.	Baggage — Clearance of mis-handled baggage in an international airport
5.	497/01/91-Cus. VI dated 02.04.1991.	Eligibility of personal computer to duty free import as professional equipment under rule 4 of the Transfer of Residence Rules, 1978, clarification - Regarding.
6.	495/05/92-Cus. VI dated 22.04.1992.	Regarding acceptance of duty on import of gold in convertible foreign currency- Regarding.
7.	495/10/92- Cus. VI dated 07.07.1992.	Baggage - Import of commercial goods as part of the baggage
8.	497/02/92-Cus.VI dated 08.04.1993.	Transfer of Residence Rules. 1978 - Clearance of unaccompanied baggage - Regarding.
9.	495/05/92-Cus. VI dated 10.05.1993	Gold Import scheme-Gold not declared by passengers-whether liable to absolute confiscation – Instructions - Regarding
10.	495/18/93-Cus.VI dated 28.05.1993.	Rate of duty on unaccompanied baggage under the provisions of Section 78 of Customs Act, 1962 - Regarding.
11.	495/37/93-Cus.VI dated 02.02.1994.	T.B.R.E. procedure - Issue of one T.B.R.E. for group of tourists travelling together - Regarding.
12.	95/02/9-Cus. VI dated 18.07.1994.	Short visits abroad after availing Transfer of Residence facility during period of one year stay in India - Regarding
13.	495/19/93-Cus. (VI) dated 06.10.1994.	Export of Personal jewellery through the mode of baggage – Regarding.
14.	3/95-Cus. dated 12.01.1995.	Import of Firearms under Baggage and Transfer of Residence Rules-Clarification regarding.
15.	4/95-Cus. dated 12.01.1995.	Grant of Customs facilities to Indian Diplomatic Officers returning to India on termination of their assignment in Indian Mission abroad - reg.
16.	10/95-Cus. dated 02.02.1995.	Guidelines for Baggage Clearance - Compilation of instructions issued by CBEC on clearance of

		passengers' baggage (as on 30.9.94).
17.	17/95-Cus. dated 01.03.1995.	Export of Commercial Goods as Baggage - Instructions reg.
18.	50/95 dated 18.05.1995.	Import of personal and household effects under T.R. concessions - complaints of harassment - reg.
19.	63/95-Cus. dated 07.06.1995.	Transfer of Residence Form in vogue for claiming benefits of Transfer of Residence under Chapter IV of the Baggage Rules, 1994 - reg.
20.	73/95-Cus. dated 26.06.1995.	Imports by Airlines Crew-Clarification regarding
21.	74/95-Cus. dated 27.06.1995.	Gold/ Silver Import scheme- clarification regarding importability of Gold/Silver Coins-Regarding.
22.	96 dated 29.08.1995.	Clarification regarding policy relating import of cars
23.	495/6/96-Cus.VI dated 06.05.1996.	Import of Goods in Commercial Quantities in Baggage - Regarding
24.	64/96- Cus. VI dated 17.12.1996.	Permissibility of free allowance to passengers when the whole of the goods or a part of the goods of their baggage is treated to be imported in commercial quantity.
25.	66/96- CUS-VI dated 26.12.1996.	Authorising Central Excise and Customs Officer in ICD / FPO and Cargo Complexes to issue Export Certificates for frequently traveling international passengers.
26.	53/97-Cus. dated 17.10.1997.	Haj Pilgrims - Information of Baggage Rules etc.
27.	53/98- Customs dated 29.07.1998.	Eight report of Estimates Committee (11th Lok Sabha) on disposal of detained passenger Baggage at International Airports, action taken by the Government on the recommendations contained in the forty-ninth report of Estimates Committee (10th Lok Sabha) on the Ministry of Finance (Department of Revenue) Customs clearance at International Airport – Reg.
28.	72/98- Customs dated 24.09.1998.	Eighth Report of Estimates Committee (11th Lok Sabha) on disposal of passenger baggage detained at International Air ports; action taken by the Govt, on the recommendations contained in the forty-ninth report of Estimates Committee (10th Lok Sabha on the Ministry of Finance (Department of Revenue) Customs clearance at International Airport - Reg.
29.	12/2000-Cus dated 18.02.2000.	Baggage Rules -Tourist baggage - no endorsement of imports of personal effects on tourists' passports
30.	29/2000-Cus dated 11.04.2000.	Baggage- commercial quantity - redemption fine/personal penalty leviable
31.	41/2000- Cus dated 12.05.2000.	Passengers' baggage - screening
32.	9/2001-CUS dated 22.02.2001.	lmport of goods in commercial quantity as baggage - Procedure for acceptance of Oral Declaration of passengers- Regarding.
33.	2/2002-Cus-Cus VI	Issue of Export Certificate to frequently travelling international

	dated 08.01.2002.	passengers-reg.
34.	05/2014-Customs dated 27.02.2014.	Customs Baggage Declaration Regulations 2013- implementation thereof-reg.
35.	08/2016-Customs dated 08.03.2016.	Dispensing of Customs Baggage Declaration Form for domestic passengers- regarding

Annexure- B

(a) Duty- free allowance for *bona fide* baggage: Passengers, excluding infants are allowed duty free clearance of articles in their *bona fide* baggage up to the value prescribed below:

S. No.	Class of passengers	Duty free allowance (in rupees)	Mode of Travel
1.	Resident	75,000/-	Arriving through any mode other than land
2.	Tourist of Indian origin	75,000/-	
3.	Foreigner with a valid visa, other than tourist visa	75,000/-	
4.	Tourist of foreign origin	25,000/-	
5.	Crew Members	2,500/-	

(b) The duty free allowances admissible to eligible passengers under transfer of residence, will be determined based on the duration of stay abroad and or in India, subject to the fulfilment of the conditions and limits specified below:

(in Rupees)

Stay duration abroad	Residents/ Tourists of Indian Origin
3-12 months	1,50,000
1-2 years	3,00,000
More than 2 yrs	7,50,000

Stay duration in India	Foreigner with a valid visa, other than tourist visa
6-12 months	1,50,000
1-2 years	3,00,000
More than 2 yrs	7,50,000
Stay duration abroad	
More than 2 yrs	7,50,000

01/02/2026