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MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

[No. 14/2026-Customs (N.T.)]

New Delhi, the 1st of February, 2026.

G.S.R…. (E). - In exercise of the powers conferred by section 79 of the Customs Act, 1962 (52 of 1962), and in supersession of the Baggage Rules, 2016, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement. - (1) These rules may be called the Baggage Rules, 2026.

(2) They shall come into force on the 2nd of February, 2026.

2. Definitions. - (1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "Annexure" means the Annexures appended to these rules;

(c) "Appendix" means the Appendix appended to these rules;

(d) "foreigner with a valid visa, other than tourist visa" means a foreigner possessing a valid visa, other than a tourist visa and staying in India for more than six months;

(e) "infant" means a child not more than two years of age;

(f) "jewellery" means articles of adornment ordinarily worn by a person, made of gold, silver, platinum or such other precious metals, whether studded or not;

(g) "personal effects" means all articles (new or used) which a passenger may reasonably require for his personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes;

(h) “resident” means a person ordinarily residing in India and holding a valid passport issued under the Passports Act, 1967 (15 of 1967);

(i) “tourist” means a person not ordinarily resident in India and who enters India for a stay of not more than six months in the course of any twelve months period for legitimate non-immigrant purposes.

(2) Words and expressions used and not defined in these rules but defined in the Customs Act, 1962 (52 of 1962) and the Customs Tariff Act, 1975 (51 of 1975) shall have the same meanings respectively as assigned to them in the said Acts.

3. **Duty free imports of personal effects-** A passenger, including an infant arriving in India, shall be allowed clearance of used personal effects required for satisfying daily necessities of life and travel souvenirs, carried on the person or in his *bona fide* baggage, free of duty, other than those articles mentioned in Annexure-I.

4. Provisions for re-import and temporary import. - (1) Any article of personal effects other than used personal effects required for satisfying daily necessities of life, taken out earlier by the resident or tourist of Indian origin or foreigner with a valid visa, other than tourist visa, or member of his family, from India shall be allowed free of duty, on submission of declaration made at the time of his departure from India electronically or otherwise, subject to the satisfaction of the same by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be.

(2) Any article of personal effects other than used personal effects required for satisfying daily necessities of life, carried by a tourist, required for his stay in India, may be allowed to be imported temporarily free of duty, on submission of a declaration made electronically or otherwise, and subject to their re-export at the time of leaving India for a foreign destination.

(3) The passengers availing the facility under this rule, may be subject to risk based verification.

5. General free allowance. - A resident or a tourist of Indian origin or foreigner with a valid visa, other than tourist visa, not being an infant, arriving in India other than by land, shall be allowed clearance free of duty articles other than those mentioned in Annexure-I, up to the value of seventy-five thousand rupees, if such articles are carried on the person or in the *bona fide* accompanied baggage of the passenger:

Provided that a tourist of foreign origin, not being an infant, arriving in India other than by land, shall be allowed clearance free of duty articles other than those mentioned in Annexure-I, up to the value of twenty-five thousand rupees, if these are carried on the person or in the *bona fide* accompanied baggage of the passenger:

Provided further that where the passenger arriving in India by land, only used personal effects required for satisfying daily necessities of life, shall be allowed duty free:

Provided also that a passenger of the eighteen years of age or above, other than a crew member, shall be allowed clearance of one new laptop including notepad free of duty in *bona fide* baggage.

***Explanation*.** – For the purposes of this rule, the free allowance of a passenger shall not be allowed to pool with the free allowance of any other passenger.

6. Special allowance for jewellery. – A resident or tourist of Indian origin residing abroad for more than one year, on return to India shall be allowed duty free clearance of jewellery upto a weight of forty grams, if brought by a female passenger or twenty grams if brought by a passenger other than a female passenger in *bona fide* baggage.

7. Transfer of residence. - (1) A resident or tourist of Indian origin, engaged in a profession abroad or transfers his residence to India, on return, shall be allowed clearance free of duty, in addition to what he is allowed under rule 3 or, as the case may be, under rule 5, articles in *bona fide* baggage to the extent mentioned in column (2), subject to the conditions, if any, mentioned in the corresponding entry in column (3) and relaxed to such extent by the authority mentioned in column (4), of Appendix-I.

(2) A foreigner with a valid visa, other than tourist visa, engaged in any profession in India or transferring his residence to India, on arrival, shall be allowed clearance free of duty, in addition to what he is allowed under rule 3 or, as the case may be, under rule 5, articles in *bona fide* baggage to the extent mentioned in column (2), subject to the conditions, if any, mentioned in the corresponding entry in column (3) and relaxed to such extent by the authority mentioned in column (4), of Appendix- II.

(3) The personal and household articles specified in Annexure-II may be brought on transfer of residence upto the value mentioned in Appendix-I and II.

(4) Where there is a shortfall in the prescribed duration of stay in India, the passenger shall, without delay, inform the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, having jurisdiction over the customs station where the duty free clearance was allowed and shall pay the applicable duty, if any, alongwith interest.

8. Currency. - The import and export of currency under these rules shall be governed in accordance with the provisions of the Foreign Exchange Management (Export and Import of Currency) Regulations, 2015, and the notifications issued thereunder.

9. Pets. – The import of pets by a passenger shall be regulated by the rules notified by any Ministry or Department or any authority of the Central Government.

10. Provisions regarding unaccompanied baggage. - (1) These rules shall apply to all unaccompanied baggage unless otherwise excluded under these rules:

Provided that the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow the unaccompanied baggage if it is in the possession of the passenger abroad and dispatched within one month of his arrival in India or within such period:

Provided further that the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow unaccompanied baggage to land in India upto two months before the arrival of the passenger or within such period, not exceeding one year, for reasons to be recorded in writing, if he is satisfied that the passenger was prevented from arriving in India within the period of two months due to circumstances beyond his control, such as sudden illness of the passenger or a member of his family, or natural calamities or disturbed conditions or disruption of the transport or travel arrangements in the country or countries concerned or any other reasons, which necessitated a change in the travel schedule of the passenger.

11. Application of these rules to crew members. - (1) These rules shall also apply to the crew members engaged in a foreign going conveyance for importation of their baggage at the time of final pay off on termination of their engagement.

(2) Notwithstanding anything contained in sub-rule (1), a crew member of a vessel or an aircraft other than those referred to in sub-rule (1), shall be allowed to bring articles like chocolates, cheese, cosmetics and other gift articles for their personal or family use which shall not exceed the value of two thousand and five hundred rupees.

ANNEXURE-I

(See rules 3, 5 and 7)

1. Fire arms.
2. Cartridges of fire arms exceeding 50.
3. Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125gms.
4. Alcoholic liquor or wines in excess of two litres.
5. Gold or silver in any form other than ornaments.
6. Television.

ANNEXURE-II

(See rule 7)

1. Home Theatre System.
2. Air-Conditioner.
3. Microwave Oven.
4. Washing Machine.
5. Gas Cooking Range.
6. Personal Computer (Desktop Computer).

7. Laptop or Notepad.
8. Domestic Refrigerator.
9. Television.
10. Dish Washer.
11. Deep Freezer.
12. Video camera or the combination of any such Video camera with one or more of the following goods, namely: -
    (a) television receiver;
    (b) sound recording or reproducing apparatus;
    (c) video reproducing apparatus.
13. Vacuum Cleaner.
14. Air Fryer.
15. Dryer machine.
16. Air cooler.
17. Play station or any other gaming console.
18. Water Dispenser.
19. Oil heater.
20. Electric Oven.
21. Musical Instrument (Piano or Guitar, etc.).
22. Tablet (e.g. iPad).
23. Small Bluetooth Speakers.
24. Air Purifier.
25 Dehumidifier.
26. Multifunction Printer.
27. Robotic Vacuum Cleaner.
28. Massage Chair.
29. Projector.
30. Amplifier.

APPENDIX- I

(See rule 7)

(Allowances available to resident and tourist of Indian origin)

Duration of stay abroad	**Articles allowed free of duty**	**Conditions**	**Relaxation**
(1)	**(2)**	**(3)**	**(4)**
From three months upto twelve months.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an	-	-

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
	aggregate value of one lakh fifty thousand rupees.		
Minimum stay of one year during the preceding two years.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of three lakh rupees.	The passenger should not have availed this concession in the preceding three years.	-
Minimum stay of two years or more.	Personal and household articles, other than those listed at Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of seven lakh fifty thousand rupees.	(i) Minimum stay of two years abroad, immediately preceding the date of his or her arrival on transfer of residence; (ii) Total stay in India on short visit during the two preceding years should not exceed six months; and	(a) For condition (i), shortfall of upto two months in stay abroad can be condoned by Deputy Commissioner of Customs or Assistant Commissioner of Customs, if the early return is on account of:- (i) terminal leave or vacation being availed of by the passenger; or (ii) any other special circumstances for reasons to be recorded in writing. (b) For condition (ii), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits in excess of six months in special circumstances for

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
		(iii) The passenger has not availed this concession in the preceding three years.	reasons to be recorded in writing. (c) For condition (iii), No relaxation.

APPENDIX- II

(See rule 7)

*(*Allowances available to foreigner with valid visa other than tourist visa)

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
From six months up to twelve months in India.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of one lakh fifty thousand rupees.	(i) Minimum stay of six months in India;	For condition (i), shortfall of upto three months in stay in India can be condoned by Principal Commissioner of Customs or Commissioner of Customs, if the early departure is on account of: - (i) terminal leave being availed of by the passenger; or (ii) any other special circumstances for reasons to

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
		(ii) The passenger, should not have availed this concession in the preceding one year.	be recorded in writing. (b)No relaxation for condition (ii)
Minimum stay of one year during the succeeding two years from the date of arrival in India.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of three lakh rupees.	(i) Minimum stay of one year during the succeeding two years from the date of arrival in India.; (ii) The passenger, should not have availed this concession in the preceding three year.	For condition (i), shortfall of upto three months in stay in India can be condoned by Principal Commissioner of Customs or Commissioner of Customs if the early departure is on account of:- (i) terminal leave being availed of by the passenger; or (ii) any other special circumstances for reasons to be recorded in writing. (b)No relaxation for condition (ii)
Minimum stay of two years or more in	Personal and household articles, other than those listed at Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an	(i) Minimum stay of two years in India, immediately during the succeeding the date of his or her	(a) For condition (i), shortfall of upto two months for stay in India can be condoned by Deputy Commissioner of Customs

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
India.	aggregate value of seven lakh fifty thousand rupees.	arrival on transfer of residence; (ii) The passenger has not availed this concession in the preceding three years.	or Assistant Commissioner of Customs, if the early return is on account of:- (i) terminal of professional contract (ii) any other special circumstances for reasons to be recorded in writing. (b) For condition (i), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits upto six months in special circumstances for reasons to be recorded in writing. (c) No relaxation for condition (ii)
returning after stay abroad of two years or more.	Personal and household articles, other than those listed at Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of seven lakh fifty thousand rupees.	(i) Minimum stay of two years abroad, immediately preceding the date of his or her arrival on transfer of residence;	(a) For condition (i), shortfall of upto two months in stay abroad can be condoned by Deputy Commissioner of Customs or Assistant Commissioner of Customs if the early return is on account of:- (i) terminal leave or vacation being availed of by

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
			the passenger; or (ii) any other special circumstances for reasons to be recorded in writing.
		(ii) Total stay in India on short visit during the two preceding years should not exceed six months; and	(b) For condition (ii), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits in excess of six months in special circumstances for reasons to be recorded in writing.
		(iii) The passenger has not availed this concession in the preceding three years.	(c) For condition (iii), No relaxation.

[No. 450/174/2024-Cus-IV]

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