[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

[No.15/ 2026-Customs (N.T.)]

New Delhi, the 1st of February, 2026.

S.O.…- In exercise of the powers conferred by section 81 of the Customs Act, 1962 (52 of 1962) and in supersession of the Passenger's Baggage (Levy of Fees) Regulations, 1966, the Baggage (Transit to Customs Stations) Regulations, 1967 and the Customs Baggage Declaration Regulations, 2013, except as respects things done or omitted to be done before such supersession, the Board hereby makes the following regulations, namely: -

1. Short title, application and commencement. – (1) These regulations may be called the Customs Baggage (Declaration and Processing) Regulations, 2026.

(2) These regulations shall apply to baggage including any package comprised therein of the passengers coming to India or going outside India.

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

2. Definitions. – (1) In this regulation, unless the context otherwise requires, —

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

(b) "automated system" means the portal accessible through the URL *https://www.icegate.gov.in* or web application or mobile application namely, *Atithi*;

(c) "Customs Baggage Declaration or CBD" means a declaration form appended to these regulations;

(d) "Green Channel" means a walk-through channel for the use of passengers who are not required to report to red channel;

(e) "Red Channel" means a dedicated walk-through channel for use of passengers who makes declaration of goods for payment of duty excluding payment of duty which has already been made or carrying goods subject to import prohibitions specified in CBD-I;

(f) "supporting documents" means the documents in the electronic form or otherwise, relevant to the declaration of the baggage under section 77 of the Act;

(g) “tourist of Indian origin”, includes Non- Resident Indians and Overseas Citizen of India cardholders and these expressions shall have the same meanings as assigned to them under any other laws for the time being in force.

(2) The words and expressions used and not defined in these regulations but defined in the Customs Act, 1962 (52 of 1962) shall have the same meaning as assigned to them in the said Act or the rules made thereunder.

3. Manner of declaration of baggage arriving in India. – (1) All passengers arriving in India who are carrying dutiable or prohibited goods, before entering the Green Channel shall declare electronically their accompanied baggage in CBD-I alongwith the supporting documents, if any, through the automated system:

Provided that the passenger shall declare the currency in Currency Declaration Form appended to these regulations, as required under the provisions of the Foreign Exchange Management Act, 1999 (42 of 1999):

Provided further that the passenger shall declare in advance, the details of a No Objection Certificate (NOC) for pets in accordance with the guidelines issued by the Animal Quarantine and Certification Services, Department of Animal Husbandry and Dairying or import authorization issued by the Directorate General of Foreign Trade.

(2) With respect to unaccompanied baggage containing dutiable personal effects for satisfying daily necessities of life, the passenger shall declare the contents electronically in CBD-II along with the supporting documents, if any.

(3) Notwithstanding anything contained in sub-regulations (1) or (2), the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, in cases where declaration has not been made electronically, allow the declaration to be made in any other manner, on arrival.

(4) The declaration may also be made electronically three days before the arrival of the passenger in respect of accompanied baggage or three days before the arrival of the baggage in respect of unaccompanied baggage, as the case may be:

Provided that the declaration made in this sub-regulation shall not be deemed to be declaration under section 77 of the Act but shall be counted from the date of arrival of the passenger or unaccompanied baggage, as the case may be.

(5) The baggage declaration filed electronically or otherwise shall be subjected to verification primarily on the basis of risk-based evaluation.

Explanation. –For the purposes of this regulation, it is hereby clarified that the passengers arriving in India who are carrying dutiable or prohibited goods and have declared electronically their accompanied baggage, may update details regarding the same till the date and time of their arrival.

4. Manner of declaration of temporary import or re-import of baggage. – (1) The passengers who are carrying any article of personal effects other than used personal effects, required for satisfying daily necessities of life, to be taken out from India and are intending to avail duty free clearance at the time of return, shall declare electronically or otherwise such articles in advance before their departure from India.

(2) The passenger shall be issued an export certificate in CBD-III for the declaration made in sub-regulation (1).

(3) The export certificate issued shall be valid until the first arrival of the passenger in India or for a period of six months, whichever is earlier, for re-import of the personal effects other than used personal effects required for satisfying daily necessities of life by the passenger, subject to risk-based verification and compliance.

(4) The tourist who are carrying any article of personal effects other than used personal effects required for satisfying daily necessities of life, required for his stay in India and intending to avail temporarily free of duty imports subject to re-export till the time of first departure of the tourists from India or within six months, whichever is earlier, shall declare electronically or otherwise such articles at the time of arrival.

(5) The tourist may be issued a temporary baggage import certificate in CBD-IV for the declaration made in sub-regulation (4) and shall be produced alongwith the articles before Customs at the time of departure.

5. Examination and clearance of baggage. – (1) The passenger who made the declaration shall present the baggage to the Customs Officer at the Red Channel or customs notified area for clearance, as the case may be, for verification including examination thereof.

(2) Where the proper officer is satisfied that any baggage declared does not contain prohibited goods and on verification of payment of duty, *bona fide* baggage shall be allowed for clearance and in any other case, the action may be initiated in accordance with the provisions of the Act.

6. Transit of unaccompanied baggage to customs stations. – Where the unaccompanied baggage of any passenger imported into any of the customs station are mentioned in the arrival manifest or import manifest or import report, as the case may be, for transshipment, based on the request of the passenger for clearance in any other customs station, other than the customs station at which the

baggage has arrived, such baggage may be permitted to be transported to the customs station at which the passenger desires, by air or by rail or by road, subject to the following conditions, namely:—

(a) where all arrangements are made by the passenger or his agent for the transport of such baggage from the customs station of arrival to the customs station at which he desires to have such baggage cleared, for its booking to that station and for its transport to that customs station;

(b) the baggage shall be sealed at the customs station of arrival in the presence of the passenger or his authorised representative;

(c) the authorised carrier of the goods shall be allowed transportation of the goods upon execution of bond and security to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, at the customs station of arrival.

7. Custody and disposal of baggage. – (1) Where baggage contains prohibited or dutiable goods, the proper officer may, either at the request of the passenger or otherwise, detain such goods for the purpose of being returned to the passenger on his leaving India or otherwise in CBD-V.

(2) The baggage so detained or unclaimed shall remain in the custody of the customs or any other person as approved by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be:

Provided that the charges for the baggage including any package comprised therein, detained or seized from passengers or taken over as unclaimed and subsequently released or returned, shall be collected at the time when the baggage or package is released or returned:

Provided further that no charge shall be levied in respect of any baggage or package detained by the customs authorities but released to the passenger on the ground that it has been found to be *bona fide*.

(3) The detained baggage or unclaimed, if not cleared or re-exported within the period of six months from the arrival of the passenger or such extended period not more than six months to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, whichever is later, such baggage may, after notice to the passenger and with the permission of the proper officer, be sold or otherwise disposed of by the person having the custody thereof.

(4) Where the baggage is to be sold, the sale proceeds shall be appropriated towards, namely: –

(a) to the payment of the expenses of the sale;

(b) to the payment of the freight and other charges, if any, payable in respect of the goods sold, to the carrier, if notice of such charges has been given to the person having custody of the goods;

(c) to the payment of the duty, if any, on the goods sold;

(d) to the payment of the charges in respect of the goods sold due to the person having the custody of the goods;

(e) to the payment of any amount due from the owner of the goods to the Central Government under the provisions of this Act or any other law relating to customs; and the balance, if any, shall be paid to the owner of the goods:

Provided that where it is not possible to pay the balance of sale proceeds, if any, to the owner of the goods within a period of six months from the date of sale of such goods or such further period as the Principal Commissioner of Customs or Commissioner of Customs may allow, such balance of sale proceeds shall be paid to the Central Government.

8. Filing other than passenger. – (1) Any declaration which is required to be filed by a passenger may also be filed by any other person so authorised by the passenger in respect of unaccompanied baggage.

(2) In case of a passenger who has not attained the age of eighteen years, the declaration may be filed only by a family member or a legal guardian:

Provided that if such passenger is travelling alone, the declaration may be filed by that passenger.

9. Retention of records. – The declaration and all supporting documents shall be retained for a period of five years from the date of filing an electronic declaration or otherwise.

10. Penalty. – Any person who contravenes any of the provisions of these regulations or abets such contravention or fails to comply with any of the provision of these regulations with which it was his duty to comply, shall be liable to penalty under clause (ii) of sub-section (2) of section 158 of the Act.

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

Anurima

(Anurima Sharma)
Director (Customs)

CBD-I

[*See* regulation 3(1)]

(INDIAN CUSTOMS DECLARATON FORM)

(Please read important information given below before filling this form)

1. Name of passenger ……..……

2. Passport Number……

3. Nationality……...…….

4. Date of arrival……. (DD/MM/YYYY)

5. Flight No……..…….

6. E Ticket No. ……

7. PNR…….

8. Mobile No. …….

9. Email: ……

10. Local address …….

11. Address abroad ……

12. Number of baggage (including hand baggage) ……

13. Country from where coming…… ……

14. Countries visited in last six days ……

15. Value of goods other than used personal effects subjected to duty assessment (Rs.) ……

16. Are you carrying any pets? Yes/ No

    (i) if yes, then please attach NOC/ Import Authorisation Yes /No

17. Are you carrying any jewellery which is beyond satisfying daily necessities of life or beyond the prescribed special allowance for jewellery for eligible passenger? Yes/No

If yes,

(i) total weight of personal jewellery (new/used): ……

(ii) total weight of jewellery being carried including (i) above: …….

18. Are you bringing the following articles into India**?** (Please tick Yes or No)

(i) Prohibited articles	Yes/ No
(ii) Television	Yes/No
(iii) Gold bullion	Yes/ No
(iv) Meat and meat products/dairy products/fish/poultry products	Yes/ No
(v) Seeds/plants /fruits/flowers/other planting material	Yes/ No
(vi) Satellite phone	Yes/ No
(vii) Indian currency exceeding Rs. 25,000/-	Yes/ No
(viii) Foreign currency notes exceed US $ 5,000 or equivalent	Yes/ No
(ix) Aggregate value of foreign exchange including currency exceeds US $ 10,000 or equivalent.	Yes/ No
(x) Drones	Yes/ No

Please report to Customs Officer at the Red Channel in case answer to any of the above information at S. nos 16, 17 and 18 is 'Yes'.

Declaration:

19. I/We hereby declare that above declaration is true and correct to the best of my knowledge and nothing has been concealed thereof.

Signature of passenger/authorised person ……

IMPORTANT INFORMATION

Articles prohibited for import include:

1. Maps and literature where Indian external boundaries have been shown incorrectly;
2. Narcotic Drugs and Psychotropic Substances;
3. Goods violating any of the legally enforceable intellectual property rights;
4. Wild life products;
5. Indian counterfeit currency notes or coin; and
6. Specified live birds and animals.

Customs Duty Free Allowance

Sl. No.	Eligible Passenger	Mode of Travel	Duty Free Allowance
(1)	(2)	(3)	(4)
1.	Indian resident or a tourist of Indian origin or a foreigner with a valid visa, other than tourist visa, excluding infants	Arriving through any mode other than land	Rs. 75,000
2.	Tourists of foreign origin, excluding infants	Arriving through any mode other than land	Rs. 25,000
3.	All passengers	Arriving through land	NIL
4.	Indian resident or a tourist of Indian origin who has been residing abroad for over one year	Arriving through any mode other than land	Jewellery: Female - upto weight of 40 grams Passenger other than a female – upto weight of 20 grams

5.	All passengers	Arriving through any mode other than land	Alcohol liquor or wine: 2 litres
6.	All passengers	Arriving through any mode other than land	Cigarettes up to 100 sticks or cigars upto 25 or tobacco upto 125gms
7.	Passenger of eighteen years and above	Arriving through any mode other than land	One new laptop including notepad

Customs Duty is leviable on the value of dutiable goods that is in excess of the Duty-Free Allowance.

If your baggage is mishandled/lost on arrival, please obtain endorsement of free allowance, if any, from Customs Officer at Mishandled Baggage Counter electronically or otherwise.

For updated information on articles prohibited or restricted for import or in case of any difficulty or complaint, please contact the Customs Help Desk at the arrival hall.

CURRENCY DECLARATION FORM

[*See* regulation 3(1)]

Instructions for passengers:

1. This form need not be completed in cases where the aggregate value of the foreign exchange brought in by the passenger in the form of currency notes, bank notes, or travellers' cheques does not exceed U.S. $ 10,000/- or its equivalent and/or the value of foreign currency notes does not exceed U.S. $ 5,000 or its equivalent.

2. Passengers are advised to produce this form to a bank authorised to deal in foreign exchange or money changer at the time of conversion of foreign exchange into Indian rupees or reconversion of rupees into foreign exchange.

3. Visitors to India may please note that in case they do not wish to encash all the foreign exchange declared above they should retain this form with them for production to the Customs at the time of their departure from India to enable them to take with them the unutilized balance.

4. Details of travellers' cheques or currency notes need not be furnished.

5. Foreign tourists need not indicate their address.

(To be completed by passengers)

I_____ hereby, declare that the following foreign exchange is in my possession at the time of my arrival in India:

(Aggregate value only)

Sl. No.	Name of currency	Currency notes	Travellers Cheques	Total
(1)	(2)	(3)	(4)	(5)

Signature_____

Passport No. _____

Nationality_____

To be completed by Customs Officer

This is to certify that the above-named person has brought with him foreign exchange as indicated above.

Date: (Stamp and Signature of Customs Officer)

(Space for endorsement)

Sl. No	**Date**	**Distinctive number of encashment certificate**	**Amount changed**	**Stamp and signature of Bank or Money Changer**
(1)	(2)	(3)	(4)	(5)

CBD-II

[*See* regulation 3(2)]

(UNACCOMPANIED BAGGAGE DECLARATION FORM FOR IMPORT)

1. Passenger details:
   - (i) Name(in full):
   - (ii) Local address 1:
   - (iii) Local address 2:
   - (iv) City:
   - (v) State:
   - (vi) Pin:
   - (vii) Mobile No:
   - (viii) Email Id:
   - (ix) Nationality:
   - (x) Gender:
   - (xi) Passport No:
   - (xii) Passport is valid up to:
   - (xiii) Old Passport No, if any:
   - (xiv) Date of departure of passenger from India
   - (xv) Date of arrival of passenger from abroad
2. Details of authorised person, if any, (including Customs Broker):
3. Baggage Details:
   - (i) Baggage Type: TR/NTR
   - (ii) Country of consignment:
   - (iii) Port of shipment/ loading:
   - (iv) Date of shipment of goods:
   - (v) Whether availed TR in the past: Yes/No
   - (vi) Dates of availment of TR during last 3 years:
   - (vii) Details of transport documents:

Sl. No	IGM/SAM No and Date	MAWB/MBL No & Date	HAWB/HBL No & Date	Total Package	Gross wt.(KGs)

4. Details of Containers:

Sl. No	IGM/SAM No	IGM/SAM Date	Container No	Seal No

5. Details of short visits made to India during preceding two years -for TR only:

Sl. No	Date	
	From (date of arrival in India)	To (date of departure from India)

6. Details of articles imported:

Sl. No	Article description	Additional details:	Brand	Quantity	Unit Quantity Code	Unit Value	Total Declared Value

Declaration:

1.I/We hereby declare that particulars given above are true and correct.

2. For a resident/tourist of Indian origin: I/We hereby declare that I am eligible for transfer of residence allowances on the basis of my claimed stay abroad.

3. For a foreigner with a valid visa, other than tourist visa: I/We hereby declare that I am eligible for transfer of residence allowances on the basis of my claimed stay in India. In case of shortfall in duration of stay in India, I shall inform Customs about the same.

4. I/We hereby declare that I/We abide by the provisions under the Customs Act, 1962 and may be liable for payment of duty along with applicable interest.

(Signature of passenger/ authorised person)

Note: TR-Transfer Residence, NTR-other than TR.

CBD– III

[*See* regulation 4]

(EXPORT CERTIFICATE)

PART – A

1. **Passenger details:**

(i) Name (in full):

(ii) Local address:

(iii) Address abroad:

(iv) Mobile No:

(v) Email Id:

(vi) Nationality:

(vii) Gender:

(viii) Passport No:

(ix) Place/ date of issue:

(x) Date of departure of passenger from India:

Signature of passenger

2. Article details:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Value	Colour photograph	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

3. Declaration:

1.I/We hereby declare that particulars given above are true and correct.

2. I hereby declare that the article or articles particulars of which are given above is my personal valuable articles and is for my personal use, not for commercial purposes. I further declare that draw back of duty is not being claimed of exportation.

Date: **Signature of passenger**

To be completed by Customs Officer

This is to certify that the particulars of the articles noted above have been verified and found correct.

Date	Name and Designation of the Customs Officer	Signature of Customs Officer	Complete Official Stamp:	Name of the I/C Shift DC/AC	Countersignature of I/C Shift DC/AC	Complete Official Stamp:
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note: 1. Export Certificate Number and date will be generated electronically or otherwise on the submission by the passenger.

2. In case of this certificate generated manually, complete official stamp is to be affixed.

CBD -IV

[*See* regulation 4]

(Temporary Baggage Import Certificate)

PART – A

1. Passenger details:

(i) Name (in full):

(ii) Address abroad:

(iii) Address in India:

(iv) Mobile No:

(v) Email Id:

(vi) Nationality:

(vii) Gender:

(viii) Passport No:

(ix) Place/ date of issue:

(x) Date of arrival in India:

(xi) Flight details:

(xii) Tentative date of departure from India:

(xiii) Tentative port or airport of departure:

2. Article details:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Value	Colour photograph	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

3. Declaration:

1.I/We hereby declare that particulars given above are true and correct.

2. I hereby declare that the article/articles particulars of which are given above is/are my personal valuable articles and is/are for my personal use, not for commercial purposes. I further declare that,

except articles consumed during my stay, all such article(s) shall be re-exported upon my departure from India to a foreign destination.

3. I undertake to re-export the declared articles at the time of my departure from India and I/We abide by the provisions under the Customs Act, 1962 and may be liable for payment of duty along with applicable interest.

Date: **Signature of passenger**

To be completed by Customs Officer

This is to certify that the particulars of the articles noted above have been verified and found correct.

Date	Name and Designation of the Customs Officer	Signature of Customs Officer	Complete Official Stamp:	Name of the I/C Shift DC/AC	Countersignature of I/C Shift DC/AC	Complete Official Stamp:
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note. 1.Temporary baggage Import Certificate Number and date shall be generated electronically or otherwise on the submission by the passenger.

2. In case of this certificate being generated manually, complete official stamp is to be affixed.

CBD-V

[*See* regulation 7]

(DETENTION RECEIPT)

1. Passenger details:

(i) Name (in full):

(ii) Address in India:

(iii) Address abroad:

(iv) Mobile No:

(v) Instant Messenger Number:

(vi) Email Id:

(vii) Nationality:

(viii) Gender:

(ix) Passport No:

(x) Place or date of issue:

(xi) Date of arrival in India:

(xii) Port or airport of arrival:

(xiii) Boarding pass of the passenger:

(xiv) Flight details:

(xv) Tentative Date of departure from India, if any:

(xvi) Port or airport of departure, if any:

2. Article details:

(i) Baggage declaration number:

(ii) Baggage declaration date:

(iii) Article details:

Declaration

3. I hereby confirm that the goods presented for examination belongs to me.

4. I declare that the above information is true and correct to the best of my knowledge and belief.

Date: **Signature of passenger**

PART-B

(*Customs Endorsement at arrival*)

5. The following details to be filled by the Customs Officer:

(i) Baggage Declaration Number and Date:

(ii) Passenger name:

(iii) Date and time of detention/seizure of the goods:

(iv) Number of articles detained/seized:

(v) Appraisement details of the detained/seized article:

(vi) The details of articles detained/seized:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Net weight of the detained/ seized articles	Value	Duty, if any	Colour photograph (in presence of the passenger)	Reasons of the detention/seizure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

6. Certified that the copy of the Passport, Boarding Pass of the passenger have been collected and the process of detention/seizure and appraisement and the tentative time to conclude the proceedings have been clearly explained to the passenger(s). Further, the image of the detained/seized articles have been shared with the passenger.

Sl. No.	Date	Signature of passenger	Name and Designation of the Customs Officer making the detention or seizure	Signature of the Customs Officer
(1)	(2)	(3)	(4)	(5)