

BAGGAGE RULES, 2026

(Effective from 2nd February 2026)

Issued by Ministry of
Finance – CBIC



Arriving in India? Know Your Duty-Free Limits

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.

Provisions for Re-import and Temporary Import

1. Any personal effects (other than daily-use items) that were earlier taken out of India by a resident, tourist of Indian origin, or foreigner with a valid visa (excluding tourist visa), or their family member, can be re-imported duty-free.

This is allowed upon submitting the departure declaration (electronic or otherwise) and subject to approval by the Deputy or Assistant Commissioner of Customs.

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.

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.

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.

Transfer of Residence

- A resident or tourist of Indian origin returning to India after working abroad or transferring residence can bring in additional bona fide baggage duty-free (beyond Rule 3 or Rule 5 limits), as specified in Appendix-I, subject to prescribed conditions and approval by the designated authority.
- A foreigner with a valid (non-tourist) visa working in or relocating to India may bring additional bona fide baggage duty-free—beyond Rule 3 or 5 limits—as specified in Appendix-II, subject to stated conditions and approval by the designated authority.
- Personal and household items listed in Annexure-II may be brought on transfer of residence up to the value limits specified in Appendix-I and II.
- If the required stay in India is not met, the passenger must promptly inform the concerned Principal/Commissioner of Customs and pay any applicable duty with interest.

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.

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.

Provisions regarding Unaccompanied Baggage

These rules shall apply to all unaccompanied baggage unless otherwise excluded under these rules:

The Deputy or Assistant Commissioner of Customs may permit unaccompanied baggage if it was owned abroad and dispatched within one month of arrival in India, or within an extended approved period.

The Deputy or Assistant Commissioner of Customs may allow unaccompanied baggage to arrive up to two months before the passenger, or within one year in special cases, if delayed due to valid reasons beyond the passenger's control (such as illness, natural calamities, or travel disruptions).

Application of these rules to crew members

- 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.
- 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
7. Laptop or Notepad
8. Domestic Refrigerator
9. Television
10. Dish Washer
11. Deep Freezer
12. Vacuum Cleaner
13. Air Fryer
14. Dryer machine
15. Air cooler
16. Play station or any other gaming console
17. Water Dispenser
18. Oil heater
19. Electric Oven
20. Musical Instrument (Piano or Guitar, etc.)
21. Tablet (e.g. iPad)
22. Small Bluetooth Speakers
23. Air Purifier
24. Dehumidifier
25. Multifunction Printer.
26. 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
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 aggregate value of one lakh fifty thousand rupees.	-	-

APPENDIX- II

(See rule 7)

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

Duration of stay abroad	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; (ii) The passenger, should not have availed this concession in the preceding one 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)

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
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) For condition (i), shortfall of upto three months in stay in India can be condoned by Principal Commissioner of Customs or Commissioner of Customs
Minimum stay of two years or more in India	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 in India, immediately during the succeeding the date of his or her arrival on transfer of residence; (ii) The passenger has not availed this concession in the preceding three years. (i) Minimum stay of two years in India, immediately during the succeeding the date of his or her arrival on transfer of residence; (ii) The passenger has not availed this	(a) For condition (i), shortfall of upto two months for stay in India can be condoned by Deputy Commissioner of Customs 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.

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
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; (ii) Total stay in India on short visit during the two preceding years should not exceed six months; and (iii) The passenger has not availed this concession in the preceding three years.	(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 reasons to be recorded in writing. (c) For condition (iii), No relaxation.

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