



INDIA BAGGAGE IMPORT GUIDE – DUTY-FREE ITEMS UNDER INDIAN BAGGAGE RULES (2026) FOR TRANSFER OF RESIDENCE



WHAT IS BAGGAGE IMPORT UNDER INDIAN CUSTOMS?

Baggage import refers to the import of personal effects and household goods by individuals relocating, returning to India, or sending personal items for their own use. These imports are governed by the Indian Customs Baggage Rules, which provide duty exemptions for eligible items.

This guide explains the current baggage rules, duty-free item eligibility, customs conditions, and best practices for a smooth baggage import into India.



UNDER THE CURRENT INDIAN IMPORT BAGGAGE RULES:

- ✓ One (1) unit of each eligible item is duty-free
- ✓ Items must be for personal use
- ✗ Customs duty applies only if more than one unit of the same item is imported
- ✓ Proper declaration and documentation are mandatory

KEY DUTY-FREE RULE: SINGLE UNIT EXEMPTION

The following items are generally eligible for duty-free import under baggage rules when imported as single units for personal use:

- Television (any size)
- Projector
- Laptop / Notebook
- Desktop Computer (Personal Computer)
- Tablet (iPad or similar)
- Home Theatre System
- Air Conditioner
- Microwave Oven
- Washing Machine
- Gas Cooking Range
- Domestic Refrigerator
- Dishwasher
- Deep Freezer
- Vacuum Cleaner
- Robotic Vacuum Cleaner
- Air Fryer
- Dryer Machine
- Air Cooler
- Gaming Console (PlayStation or similar)
- Water Dispenser
- Oil Heater
- Electric Oven
- Musical Instruments (Piano, Guitar, etc.)
- Small Bluetooth Speakers
- Air Purifier
- Dehumidifier
- Multifunction Printer
- Massage Chair
- Amplifier
- Video Camera
- Video Camera combined with TV / audio / video systems (as permitted)

Importing more than one unit of the same item may attract customs duty.

EXAMPLE SCENARIOS



1 TV + 1 Laptop +
1 Washing Machine

Duty-free



2 TVs + 1 Refrigerator

Duty applies
on 1 TV



2 Washing Machines

Duty applies
on 1 unit

TELEVISION – SPECIAL CLARIFICATION

- One television is duty-free regardless of screen size
- Applies to LED, OLED, QLED, and Smart TVs
- Must be for personal use and properly declared

TRANSFER OF RESIDENCE (TR) ELIGIBILITY RULES



ELIGIBILITY CONDITIONS

To qualify for Transfer of Residence (TR) benefits under Indian Customs:

- ✓ Must have stayed abroad for a minimum of 2 years
- ✓ Must have visited India for less than 180 days during the last 2 years
- ✓ Shipment must arrive within 6 months after arrival in India
- ✓ Goods must be used household goods and personal effects only
- ✓ Items must be for personal use (not for resale)



IMPORTANT CONDITIONS

- Only one unit of each item is duty-free
- Additional units may attract customs duty
- Items must be declared properly in packing list



DOCUMENT REQUIREMENTS FOR TR

- Copy of Passport (with entry/exit stamps)
- Packing List (detailed)
- Bill of Lading / AWB
- Visa / OCI / Work Permit (if applicable)



IMPORTANT CUSTOMS REQUIREMENT

- Client presence in India is mandatory at the time of shipment arrival
- Original Passport is required for customs clearance



CUSTOMS NOTE

- Final eligibility and duty exemption is subject to Indian Customs approval
- TR benefits are evaluated case-by-case



TR BENEFIT – OVERVIEW

Passengers eligible under Transfer of Residence (TR) may import used household goods and personal effects under concessional customs provisions, subject to:

- Minimum stay abroad conditions
- Documentation requirements
- Final customs assessment at the port of entry
- TR benefits are evaluated case by case by Indian Customs.



IMPORTANCE OF PROPER PACKING & PROTECTION

- Strong packing is essential
- Wooden crating is recommended for large TVs, monitors, and delicate equipment
- Poor packing may lead to damage or customs inspection delays



CUSTOMS ASSESSMENT & DISCLAIMER

- Final duty assessment rests solely with Indian Customs authorities
- Rules may be interpreted differently depending on item condition, quantity, and declared value
- Always ensure accurate item declaration and documentation

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