

Government notifies Baggage Rules, 2026. New Customs Baggage (Declaration and Processing) Regulations, 2026 and also issues a Master Circular

New Rules will simplify procedures, enhance transparency, enable electronic and advance declarations and ensure smooth clearance

New changes will allow enhanced general free allowance; transfer of residence benefits; special allowances for jewellery; new provisions for temporary import/re-import; duty-free import of one laptop (for passengers above 18 years) and pets; and enhanced passenger Facilitation

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The Central Government has notified the Baggage Rules, 2026. New Customs Baggage (Declaration and Processing) Regulations, 2026 and a Master Circular have also been issued. These measures reflect facilitative and revised provisions for international passengers and in line with new economic conditions, rising travel volumes and passenger expectations. The changes have been aimed at in consultation with stakeholders including Ministries, airport operators, and feedback from passengers, etc. These Rules will simplify procedures, enhance transparency, enable electronic and advance declarations and ensure smooth clearance.

Salient Features

1. Enhanced general free allowance:

- i. The revised rules enhance duty-free allowances in line with present-day travel realities, by revising entitlements for different passenger categories, as under:-

(in rupees)

Sl. No.	Class of passengers	Duty free allowance
1.	Resident	75,000/-
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/-

ii. Passengers arriving by land borders do not have any general duty-free allowances.

(iii) Transfer of residence benefits:

- upto 12 months: Rs. 1.5 lakh
 - 1–2 years: Rs. 3 lakh
 - Above 2 years: Rs. 7.5 lakh

The transfer of residence benefits has also been simplified and modernised by having only a single rationalised list of duty-free articles, with an overall value cap as per eligibility. Details are provided in new Baggage Rules, 2026.

(link for rules: <https://taxinformation.cbic.gov.in/view-pdf/1010571/ENG/Notifications>)

2. **Special allowances for jewellery** have been prescribed solely on weight basis by removing outdated value caps, under which eligible returning residents/tourists of Indian origin (after stay abroad for more than one year), are allowed to duty-free jewellery purely a weight basis :

Female: upto 40 grams;

Other than female: upto 20 grams

3. New provisions for temporary import/Re-import:

The facility of issuance of temporary baggage import certificate or export certificate for temporarily carriage of goods brought in or taken out, respectively have been envisioned for hassle-free clearance at arrival and avoid unnecessary detention of goods.

4. Consolidated Concessions:

Duty-free import of one laptop (for passengers above 18 years) and pets incorporated into the Rules.

5. New Customs Baggage (Declaration and Processing) Regulations, 2026 and Master Circular consolidates and revise 35 earlier circulars provide clear details of operationalisation of new rules.

(link for regulations: <https://taxinformation.cbic.gov.in/view-pdf/1010572/ENG/Notifications>)

(link for Circular: <https://taxinformation.cbic.gov.in/view-pdf/1003304/ENG/Circulars>)

6. Passenger Facilitation

The revised framework focuses on higher duty-free limits, reduced detention, digital and simplified processes, simplified procedures to enhance passenger convenience, while strengthening India's position as a globally connected and tourism-friendly destination through uniform implementation across Customs formations.

NB/KMN

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