Customs Clearance of Passengers at a Glance

- Customs Clearance of passengers is governed by
    - Baggage Rules, 2026;
    - Customs Baggage (Declaration and Processing) Regulations, 2026;
    - Foreign Exchange Management (Export and import of currency) Regulations, 2015 as amended from time to time;
    - Duty rates as per Customs Tariff Act, 1985;

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

- The free allowance shall not be pooled with the free allowance of any other passenger

- The free allowance is not applicable to:

i. Fire arms.
ii. Cartridges of Fire Arms exceeding 50.
iii. Cigarettes exceeding 100 or cigars exceeding 25 or Tobacco exceeding 125 grams.
iv. Alcoholic liquor or wines in excess of 2 litres.
v. Gold or Silver in any form, other than ornaments.
vi. Television.

- Customs Duty on Baggage is currently charged BCD @35% of the value of goods (additional 1% AIDC in case of gold/silver only).
- The Duty-Free Allowances available to various categories of passengers are as under:

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	Jewelry: 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
8.	All passengers	Arriving through any mode other than land	Used personal effects** and travel souvenirs

**Infant means a child not more than two years of age*

***" 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;*

- Certain goods are prohibited (banned) or restricted (subject to certain conditions) for import and/ or export. These are goods of social, health, environment, wildlife and security concerns. While it is not possible to list all the goods, more common of these are:

- **PROHIBITED GOODS**
  - Narcotic Drugs and Psychotropic substances.
  - Pornographic material
  - Counterfeit and pirated goods and good infringing any of the legally enforceable intellectual property rights.
  - Antiquities.
  - Firearms
  - Maps and literature where Indian external boundaries have been shown incorrectly.
  - Wild life products.
  - Counterfeit Indian Currency notes, stamps and coins.
  - Specified live birds and animals.

- **RESTRICTED GOODS**
  - Ammunition.
  - Live birds and animals including pets.
  - Plants and their produce e.g. fruits, seeds.
  - Endangered species of plants and animals, whether live or dead.
  - Any goods for commercial purpose: for profit, gain or commercial usage.
  - Radio transmitters not approved for normal usage.
  - Gold and Silver, other than ornaments (For import only)

  - Indian currency in excess of prescribed limits.
  - Satellite phones
  - Drones

- **Import of Alcoholic drinks /Cigarettes as baggage**

Following quantities of Alcoholic drinks and Tobacco products may be included for import within the duty-free allowances admissible to various categories of incoming passengers:

- Alcoholic liquor or Wine or beer up to 2 litres
- 100 Cigarettes or 25 Cigars or 125 gms of Tobacco.

Condition: The imported goods have proper pictorial warning on it as prescribed by Cigarettes and Tobacco Products Packaging and Labelling Rules, issued by the Ministry of Health and Family Welfare

- The rate of duty applicable on these products over and above the above-mentioned free allowance is as under:
  i. Cigarettes BCD @ 30% + Social welfare surcharge @ 10% + CVD + NCCD + IGST (as applicable)
  ii. All alcoholic beverages other than beer and inclusive of wine BCD @ 50% + Agriculture Infrastructure and Development Cess (AIDC) @100%
  iii. Beer BCD @ 100% + Social Welfare Surcharge 10%

Note – Import of these items is subject to applicable provisions of Customs Act 1962 and Import policy.

- **Import of Gold as baggage**

Any passenger of Indian Origin or a passenger holding a valid passport, issued under the Passport Act, 1967, who is coming to India after a period of not less than six months of stay abroad (short visits, if any, made by the passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days), and willing to pay duty in convertible foreign currency, can import in baggage, gold in any form including bars bearing engraved serial number and metric weight, coins (purity> 99.5%), tola bars and ornaments (un-studded) upto 1 kg at concessional rate of duty of 6% (5%BCD + 1%AIDC). For the purpose of assessment of duty value of gold shall be Tariff value as published in the notifications issued from time to time

(Concessional Duty on Gold & Silver (Notification 45/2025-Customs, Sr. No.194 & 195 dated 24.10.2025)

Thus, except passengers who satisfy the above conditions, no other passengers are allowed to import gold in Baggage.

- **Import of silver as baggage**

Any passenger of Indian Origin or a passenger holding a valid passport, issued under the Passport Act, 1967, who is coming to India after a period of not less than six months of stay abroad (short visits, if any, made by the passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days), and willing to pay duty in convertible foreign currency, can import in baggage, silver in any form excluding studded ornaments upto 10 kg at concessional rate of duty of 6% (5%BCD + 1%AIDC). For the purpose of assessment of duty value of gold shall be Tariff value as as published in the notifications issued from time to time

(Concessional Duty on Gold & Silver (Notification 45/2025-Customs, Sr. No.194 & 195 dated 24.10.2025)

- Import of Gold and Silver by a foreign national is prohibited.

- **Provision for export certificate and temporary import**

Any passenger of Indian origin or a foreigner holding a valid visa (other than a tourist visa), who had earlier taken out from India any article of personal effects (other than used personal effects required for daily necessities of life), shall be allowed to re-import such articles into India free of customs duty, provided the same were declared at the time of departure from India electronically or otherwise in CBD Form-III (Export certificate). The export certificate remains valid for re-import of those personal effects until the first arrival in India or for a period of six months from the date of export, whichever is earlier.

Likewise, incoming tourists may also temporarily import such personal effects required for their stay in India free of duty, subject to declaration at the time of arrival (in CBD Form IV) and re-export of the same at the time of departure from India or for a period of six months from the date of import, whichever is earlier.