



Taxpayer Information Series

Customs Baggage Rules

*Customs and Central GST
Hyderabad Zone*



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Foreword

The passengers entering India from abroad have to pass through Customs check before leaving airport. In this regard, Government prescribed certain Rules and Procedures for smooth and comfortable passage of the travellers and hassle-free clearance of their baggage at airports.

Hyderabad Customs and Central Tax Zone has been proactive in creating awareness among the taxpayers and passengers from abroad on various facets of law and procedures. As part of the exercise, this booklet on Customs Baggage Rules is published for easy understanding of the nitty-gritties of Customs Baggage Rules and related procedures.

We hope our effort will benefit the Indian passengers travelling from abroad.

M.R.R. Reddy,
Commissioner, Customs,
Hyderabad
December 2021

Customs Baggage Rules and Procedures

Goods allowed as Baggage

Indian Passengers coming back to India from abroad after a short stay outside can bring the following goods into India as baggage:

(1) The following articles can be brought into India without payment of any Customs duty:

a) Used personal effects (excluding jewellery and TV) required for satisfying daily necessities of life (Like Cloths, Cosmetics, Household items, etc.)

b) One laptop (Only for a passenger of age 18 years or above)

(2) In addition to items mentioned at para (1) above, any of the following items whose cumulative value per passenger is upto Rs 50,000/- (Duty Free Baggage Allowance) can be brought without payment of any Customs Duty.

- a) Electronics gadgets like mobile phones, laptops, cameras
- b) Brand new apparels, toys, perfumes, watches
- c) Liquor upto 2 liters (only for a passenger of age 18 years or above-age restriction as per Telangana State Excise Guidelines)
- d) Cigarettes upto 100 sticks with pictorial warnings on the packets (only for passenger of age 18 years or above)
- e) Any other non-prohibited/restricted items

Note: Goods at para (2) above are not allowed in commercial quantities

Note: Beyond cumulative value of Rs. 50,000/-, passengers are required to pay Customs Duty on the goods brought. Please note that the Duty-Free Baggage Allowance of one passenger cannot be clubbed with any other fellow traveller.

Note: LCD/LED/Plasma Television are not entitled for baggage allowance and will suffer baggage rate of duty on full value as mentioned at para (3) below. All TVs (any

size) are dutiable irrespective of old, used or new TV. However, appropriate depreciation as per rules can be claimed.

Note: Gold in any form is not entitled for baggage allowance and will suffer duty as mentioned below.

Rate of Customs Duty

All bonafide goods being brought are liable for customs duty beyond the Duty Free Baggage Allowance of Rs. 50,000/-. The rate of Customs duties are as follows:

Sl.No	Type of Baggage	Basic Customs Duty	Social Welfare Cess (10%)	Total Duty (%)
1	TV (All sizes/New/used/ old)	35%	3.5%	38.5
2	Liquor	150%	15%	165
3	Cigarettes/Cigars/Tobacco	100%	10%	110
4	All other permissible goods mentioned at para (2) above	35	3.5	38.5

Note: The above referred Customs duty is payable even if the passenger has paid taxes on the subject goods at the time of their purchase abroad, as the goods are crossing international borders.

Indian or Foreign Currency

Bringing in of Indian Currency is prohibited. However, in case of passenger normally resident in India who are returning from a visit abroad, Import of **Indian Currency** up to Rs. 25,000/- is allowed. Any person can bring into India **foreign currency/exchange** without any limit. However, declaration of foreign exchange /currency is required to be made in the prescribed Currency Declaration form for the following cases:-

- A) Where the value of foreign currency notes exceeds US\$ 5000/- or equivalent
- B) Where the aggregate value of foreign currency exchange (in the form of currency notes, bank notes, traveller cheques, etc.) exceeds US\$ 10,000/- or its equivalent.

Import of Gold

The following Customs duty on gold is applicable in respect of passenger of Indian Origin or a passenger holding a valid Indian passport. Maximum limit of gold (including jewellery) allowed in baggage is 1Kg only.

Period of Stay Abroad	Duty Free Allowance	Rate of Duty
Less than 6 Months	NIL	38.5%
6 Months to 1 Year	NIL	13.75%
More than 1 Year	Jewellery: A Male passenger is allowed to bring jewellery free of duty in his bonafide baggage up to 20 grams or up to value of Rs. 50,000/- (40 grams/Rs.1,00,000 in the case of a lady passenger	13.75%

Note: If the passenger is carrying pure gold (24KT or 999.9) in any form then applicable customs duty is payable.

Jewellery

Passengers traveling with ornaments required to take "Export Certificate" while leaving India and required to produce the same at the time of arrival in India.

Passengers carrying Jewellery, expensive electronic gadgets like laptops, high-end video cameras, high-end mobiles, etc., with them and plan to return India soon it is advisable to get an export certificate for the item so that no duty is leviable on the same item when brought back to India. Export Certificate is valid for a period of 2 years.

You may approach the following authorised valuers to get Valuation Certificate in respect of gold, ornament:. Shri Vijay Kumar (9849817735), Shri Satyanarayana Sharma (9396572636) and Shri Banwarlal Jain (9391031389).

Exit VISA

There is no additional concession for the passenger coming back to India on Exit Visa.

Drones

Drones are restricted items for import. Passengers possessing drones have to opt for Red Channel and should declare the same in the separate column in the Customs Declaration Form. The drones are allowed subject the conditions that the importer should have import licence from DGFT and prior clearance from DGCA for importing the same mentioning proper name, model and specifications of the goods.

Pets

Import of pets (dogs or cats) up to two numbers per passenger are allowed as baggage, only to persons **transferring their residence** to India after two year of continuous stay abroad subject to production of required health certificate from country of origin and prior approved Indian animal quarantine certificate.

Baggage of deceased person

Used, bonafide personal and household effects belonging to a deceased person are allowed to be imported free of duty subject to the condition that a Certificate from the concerned Indian mission (Embassy/High Commission/Consulate) is produced at the time of clearance regarding the ownership of the goods by the deceased person.

Dutiable goods in baggage

After completion of immigration procedure, **"Customs Declaration Forms"** are made available. Passengers with dutiable goods are required to fill the same and proceed to customs counter for the payment of Customs Duty.

There are two channels at the Customs area, namely Green Channel and Red Channel.

GREEN CHANNEL: For passengers not having any dutiable or prohibited goods.

RED CHANNEL : For passengers having dutiable or prohibited goods.

Atithi Mobile App

Customs Declaration Form is mandatory for passengers having prohibited or dutiable goods in their possession or goods in excess of their eligible Duty Free allowance and opt for the Red Channel. Passengers can also file declaration of dutiable items as well as currency with Indian Customs even before boarding the flight to India by using ATITHI mobile app.

Detained baggage

A passenger when unable to pay applicable rate of duty, she/he may request the Customs to detain her/his baggage either for re-export at

the time of her/his departure from India or for clearance subsequently on payment of duty.

Mishandled baggage

In case the baggage has been lost or mishandled by the Airlines, such passengers are requested to contact the concerned airlines to follow the procedure in place for clearance of such baggage. The passenger has to first file a Property Irregularity Report (PIR) with the airlines for the missing baggage. At the same time, he/she has to file a declaration indicating contents in the missing baggage. There is no need to handover the passport or the keys of the baggage to the airlines.

Difference between Prohibited and Restricted goods

‘Prohibited goods’ are not at all allowed into India, where as ‘Restricted goods’ may be brought to India subject to fulfilment of necessary conditions as per rules. Few examples of Restricted and prohibited goods are presented below.

Restricted Goods	Prohibited Goods
<ul style="list-style-type: none"> • Arms And Ammunitions • Medicines & Drugs • Certain Plants and their products, Endangered Species of Plants and Animals • Live Birds and Animals including Pets • Telephone and Telephony equipment of restricted frequencies • Drones 	<ul style="list-style-type: none"> • Narcotic Drugs and Psychotropic Substances • Counterfeit and Pirated goods • Wildlife Products, Specified Live Birds and Animals • Fake Currency • Pornographic and Obscene materials • Antiquities • Maps and literature where Indian external boundaries have been shown incorrectly

Passengers opting for Green Channel with dutiable/prohibited goods are liable for prosecution/penalty and confiscation of goods. Trafficking of Narcotics and Psychotropic substances is a serious offence punishable with imprisonment.

For further information:

- Hyderabad Airport WhatsApp Number- 08330953050
- Please visit Indian Customs website
<http://hyderabadcustoms.gov.in>
<http://www.cbic.gov.in/>
- Refer to Baggage Rules, 2016 under Indian Customs Act, 1962.

Disclaimer: The content is aimed only at creating public awareness about Customs and not meant to be used for legal or professional purposes. It is advised that please contact Customs counters for further guidance or details in the customs matter.

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