



COMMITTED TO TAXPAYER SERVICES

# Guide to travellers



CENTRAL BOARD OF EXCISE & CUSTOMS

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# GUIDE TO TRAVELLERS

## BAGGAGE RULES AT A GLANCE

Every passenger entering India has to pass through a Customs check. All passengers who have dutiable goods in their possession or goods in excess of their eligible Duty Free allowance must fill up the Customs Declaration Card clearly mentioning the quantity and value of goods that he has brought. On his/her arrival the passenger is first cleared by Immigration Officer. Thereafter the passenger takes the delivery of his/her baggage from the conveyer belts & passes through Customs. The passenger has the option of seeking clearance through the Green Channel or through the Red Channel subject to the nature of goods being carried.

(For more details on Baggage Rules, please log on to [www.cbec.gov.in](http://www.cbec.gov.in).)

## GREEN AND RED CHANNELS

For the purpose of Customs clearance of arriving passengers, a two channel system has been adopted.

- (i) **Green** Channel for passengers not having any dutiable or prohibited goods.
- (ii) **Red** Channel for passengers having dutiable or prohibited goods.

## IMPORTANT

- (i) All the passengers who have prohibited or dutiable goods in their possession or goods in excess of their eligible Duty Free allowance shall ensure to file correct declaration of their baggage.
- (ii) Declaration of foreign exchange/currency has to be made before the customs officers in the following cases:
  - a. Where the value of foreign currency notes exceeds US \$ 5000 or equivalent.
  - b. Where the aggregate value of foreign exchange including currency exceeds US \$10,000 or equivalent.
- (iii) Passengers walking through the Green Channel with

dutiable/prohibited goods are liable to prosecution/penalty and confiscation of goods.

- (iv) Trafficking of Narcotics and Psychotropic substances is a serious offence and is punishable with imprisonment.
- (v) Baggage declaration form is mandatory only for red channel passengers i.e. passengers carrying dutiable/prohibited goods.

## **DUTY FREE ALLOWANCES AND ENTITLEMENTS**

### **On arrival from countries other than Nepal, Bhutan or Myanmar**

- A. Indian Residents and foreigners residing in India:
  - (a) used personal effects and travel souvenirs;
  - (b) articles up to the value of Rs. 50,000 carried on person or accompanied baggage, excluding those listed in Annexure-I
- B. Tourist of Foreign Origin:
  - (a) used personal effects and travel souvenirs
  - (b) articles up to the value of Rs. 15000 carried on the person or accompanied baggage.

### **On arrival from Nepal, Bhutan or Myanmar**

Indian Residents and foreigners residing in India or a tourist:

- (a) used personal effects and travel souvenirs; and
- (b) articles up to the value of Rs. 15000 carried on the person or accompanied baggage.

### **Note:**

1. Resident means a person holding a valid passport issued under the Passports Act, 1967 and normally residing in India.
2. Only used personal effects are allowed duty free in the case of infants.

3. The free allowance shall not be pooled with the free allowance of any other passenger.
4. The free allowance is not applicable to the following goods:
  - i. Fire arms.
  - ii. Cartridges of firearms exceeding 50.
  - iii. Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125gms.
  - iv. Alcoholic liquor or wines or beer in excess of 2 litres.
  - v. Gold or silver, in any form, other than ornaments.
  - vi. LCD/LED/Plasma television of any screen size
5. One laptop computer (notebook computer) over and above the said free allowances mentioned above is also allowed duty free if imported by any passenger of the age of 18 years and above.
6. The goods over and above the free allowances shall be chargeable to customs duty @35% + education cess of 3%, i.e. the effective rate works out to be 36.05%.
7. Alcoholic drinks and tobacco products imported in excess of free allowance are chargeable to custom duty at the rates applicable to their commercial imports as per the Customs Tariff Act, 1962.
8. Passengers normally resident of India who are returning from a visit abroad are allowed to bring in Indian currency up to Rs. 25000.
9. In case, the value of one item exceeds the duty free allowance; the duty shall be calculated only on the excess of free allowance.
10. Any goods, not restricted or prohibited, under the rules, may be brought only for bonafide personal use and not in commercial quantity.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### **1. Does every passenger coming to India need to fill a Customs declaration form?**

No. Only passengers who have anything to declare or are carrying dutiable or prohibited goods are required to fill a Customs declaration form.

### **2. What are the Channels of Clearance?**

For the purpose of Customs clearance of arriving passengers, a two channel system has been adopted:

- i. Green Channel for passengers not having any dutiable goods
- ii. Red Channel for passengers having dutiable goods.

Passengers are advised to report at the appropriate channel for Customs Clearance. Passengers walking through the Green Channel with dutiable / prohibited goods are liable to prosecution/ penalty and confiscation of goods.

### **3. Who is a tourist for the purpose of duty free allowances and entitlements?**

A tourist is a passenger-

- a) who is not normally a resident in India;
- b) who enters India for a stay of not more than six months in the course of any twelve months period for legitimate non-immigrant purposes, such as : touring, recreation, sports, health, family reasons, study, religious pilgrimage, or business;

### **4. Who can bring Jewellery as baggage, free of duty?**

An Indian passenger who has been residing abroad for over one year is allowed to bring jewellery, free of duty in his bonafide baggage up to 20 grams with a value cap of Rs. 50,000/- (in case of a gentleman passenger) or up to 40 grams with a value cap of Rs. 1,00,000/- (in the case of a lady passenger).

### **5. What are the norms for the 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 @100% + educational cess @3%
- ii. All alcoholic beverages other than beer & inclusive of wine BCD@150% + ACD@4% and Edu. Cess @ Nil
- iii. Beer BCD @100% + 3% education cess

## **6. Who can import 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; and 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.

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

### **Other conditions:**

- i. The duty shall be paid in convertible foreign currency.
- ii. Concessional rate of duty @ 10% + 3% Education Cess is applicable for gold to Indian Passport holders and persons of Indian origin if stay is for more than 6 months. Short visits up to a total of 30 days during the six months shall be ignored. In other cases normal rate of Customs duty @ 36.05% will be charged.
- iii. The weight of gold (including ornaments) should not exceed 1 kg. per passenger.

- iv. The passenger can either bring the gold himself at the time of arrival or import the same within fifteen days of his arrival in India as unaccompanied baggage.
- v. The passenger can also obtain the permitted quantity of gold from Customs bonded warehouse of State Bank of India and Metals and Minerals Trading Corporation subject to conditions (i) and (ii) above. He is required to file a declaration in the prescribed Form before the Customs Officer at the time of arrival in India stating his intention to obtain the gold from the Customs bonded warehouse and pay the duty before clearance.

### RATE OF DUTY

Sl. No.	Description of Goods	Rate
1.	Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units and gold coins	10% Ad valorem + 3% Cess
2.	Gold in any form other than at Sl. No.1 above including tola bars and ornaments, but excluding ornaments studded with stones or pearls	10% Ad valorem + 3% Cess

#### 7. Who can import silver as baggage?

- a) Any passenger of Indian origin (even if a foreign national).
- b) Any passenger holding a valid passport issued under the Passport Act, 1967.

#### Conditions

- i. The weight of silver (including ornaments) should not exceed the quantity of 10 kgs. per passenger.
- ii. Such passenger is coming to India after a period of not less than six months of stay abroad. However, short visits during these six months shall be ignored if the total duration of such short visits does not exceed 30 days and the passenger has not availed of the exemption under this scheme, at the time of such short visits.

- iii. The duty at the rate of 10% Ad valorem + 3% Education Cess is paid by the passenger in convertible foreign currency. Tariff value of silver is taken as per the notifications issued from time to time.
- iv. The passenger can either bring the silver himself at the time of arrival or import the same within fifteen days of his arrival in India.
- v. The passenger can also obtain the permitted quantity of silver From Customs bonded warehouse of State Bank of India and Metal and Mineral Trading Corporation subject to conditions (i) and (iii). He is required to file a declaration in the prescribed Form before the Customs Officer at the time of arrival in India stating his intention to obtain the silver from the Customs bonded warehouse and pay the duty before clearance.

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

### **8. What are the norms for import of Foreign Exchange/ Currency?**

Any person can bring into India from a place outside India foreign exchange without any limit. However, declaration of foreign exchange/currency is required to be made in the prescribed Currency Declaration Form in the following cases:-

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

### **9. What are the norms for the import of Indian Currency?**

Import of Indian Currency is prohibited. However, in the case of passengers normally resident in India who are returning from a visit abroad, import of Indian Currency up to Rs. 25,000 is allowed.

### **10. While coming into India how much foreign exchange can be brought in by NRIs?**

An NRI coming into India from abroad can bring with him foreign exchange without any limit provided if foreign currency notes, travellers cheques, etc. exceed US \$10,000/- or its equivalent

and/ or the value of foreign currency exceeds US \$5,000/- or its equivalent, it should be declared to the Customs Authorities at the Airport in the Currency Declaration Form (CDF), on arrival in India.

### **11. What are the norms for the import of firearms?**

- Import of firearms is prohibited.
- Import of Cartridges in excess of 50 is also prohibited.
- In case of persons transferring their residence (subject to fulfilment of requisite conditions of TR) to India for a minimum period of one year, one firearm of permissible bore can be allowed to be imported subject to the conditions that: the same was in possession and used abroad by the passenger for a minimum period of one year that the said firearm, after clearance shall not be sold, loaned, transferred or parted with in any manner during the life time of the passenger. The firearm will be allowed clearance under Transfer of Residence facility, on payment of applicable duty provided the passenger holds a valid arms license from the local authorities.

### **12. What are the norms for the import of pet animals?**

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 examination of the said pets by the animal quarantine officer without an import license issued by DGFT. Import of pets are allowed only at airports having animal quarantine facility, viz. at Delhi, Mumbai, Kolkata, Chennai, Bangalore and Hyderabad.

Passengers can also re-import the pets which were being taken away with them as export with prior certification from Animal Quarantine officer.

### **13. Can a passenger import seeds/ plants/ fruits/ flowers?**

Only certain plants and plant materials in Schedules V, VI and VII of the Plant Quarantine (Regulation of Import into India) Order 2003 are allowed to be imported into India subject to conditions. Passengers should ensure

that regulated plant species should be accompanied with a Phytosanitary certificate issued by an authorized officer at the country of origin. For details, please refer to [plantquarantineindia.nic.in](http://plantquarantineindia.nic.in).

#### 14. What are the norms for the import of 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.

#### 15. What are rules & regulations for the import of unaccompanied baggage?

The passengers can also send their baggage through cargo which is treated as unaccompanied baggage. However, no free allowance is admissible in case of unaccompanied baggage which is chargeable to Customs duty @35% ad-valorem + 3% Education Cess and **only used personal effects can be imported free of duty.**

Provisions of Baggage Rules are also extended to unaccompanied baggage except where they have been specifically excluded.

The unaccompanied baggage should be in the possession abroad of the passenger and shall be dispatched within one month of his arrival in India or within such further period as the Deputy/ Assistant Commissioner of Customs may allow.

The unaccompanied baggage may land in India up to two months before the arrival of the passenger or within such period, not exceeding one year as the Deputy/ Assistant Commissioner of Customs may allow, for reasons to be recorded, if he is satisfied that the passenger was prevented from arriving in India within the period of two months due to circumstances beyond his control, such as sudden illness of the passenger or a member of his family, or natural calamities or disturbed conditions or disruption of the transport or travel arrangements in the country or countries concerned on any other reasons,

which necessitated a change in the travel schedule of the passenger.

**16. What are the entitlements of a passenger who is transferring residence to India?**

Depending on minimum the time period stayed abroad by the passenger and fulfilment of conditions, various articles are allowed free of duty up to a specified limit.

- (a) 3-6 months: aggregate value of Rs. 60,000
- (b) 6 months- 1 year: aggregate value of Rs. 1,00,000
- (c) Minimum 1 year during preceding two years: aggregate value of Rs. 1,00,000
- (d) Minimum stay of two years or more: up to a value of Rs. 5 lakhs.

These allowances are subject to fulfilment of conditions and are only available on specific items. For further details, Rule 6 of the Baggage Rules, 2016 may please be referred. ([www.cbec.gov.in](http://www.cbec.gov.in))

**17. What is detained baggage?**

A passenger may request the Customs to detain his baggage either for re-export at the time of his departure from India or for clearance subsequently on payment of duty.

The detained baggage would be examined and full details will be inventoried.

Such baggage is kept in the custody of the Customs and a Detention Receipt will be issued.

**18. What am I supposed to do in case of mishandled baggage?**

In case the baggage has been lost or mishandled by the Airlines, procedure is in place for clearance of such baggage which allows the passenger to have delivery of his baggage at his door step by the Airlines.

There is no need to handover the passport or the keys of the baggage to the airlines. The passenger has to first

file a Property Irregularity Report (PIR) with the airlines for the missing baggage. At the same time, he has to file a declaration indicating contents in the missing baggage. The passenger is required to obtain a certificate to that effect from the airlines and get it countersigned by Customs indicating specifically the unutilized portion of the free allowance. This would enable the passenger to avail the unutilized portion of the duty free allowance when his baggage is delivered by the airlines. Finally, the passenger is required to submit all these documents with the concerned airlines for clearance and delivery of goods on his behalf.

The examination of the mis-handled baggage, if required, would be carried out in the presence of the passenger.

**19. What are the norms for Airlines / Vessel Crew members?**

Crew members are required to submit the correct declaration before Custom authorities with respect to the currency, gold ornaments and electronic goods etc. in their possession on arrival as well as departure.

Crew member is allowed to bring items like chocolates, cheese, cosmetics and other petty gift items for their personal or family use up to a value of Rs. 1500 only at the returning of the aircraft from foreign journey. However, a crew member on final pay off or at the termination of his engagement with the Airline shall be eligible for allowances as a common passenger.

**20. Can a passenger can import satellite phone?**

Satellite phone is not permitted to be imported except against a license to be issued by the WPC wing of Ministry of Communication and Information Technology.

**21. Are LED/LCD/PLASMA Televisions exempt from Customs duty? What is the customs duty on Television (LCD/LED/PLASMA)?**

No, LCD /LED/ Plasma Televisions are not entitled for baggage allowance and will suffer baggage rate of duty on full value as determined.

**22. Can drones /helicopters be imported as Baggage? What are the norms, if so?**

There is no prohibition on import of drones. However,

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 and helicopters are allowed subject to the conditions that the importer should have licence issued by the WPC wing of Ministry of Communication and Information Technology for importing the same mentioning proper name, model and specifications of the goods.

### **23. What are the norms for ATA Carnet/Triptide?**

ATA Carnet is an International Uniform Customs document issued in 75 countries including India, which are parties to the Customs Convention on ATA Carnet. The ATA Carnet permits duty free temporary admission of goods into a member country without the need to raise customs bond, payment of duty and fulfilment of other customs formalities in one or a number of foreign countries.

In India, Federation of Indian Chambers of Commerce and Industry (FICCI), is appointed as National Guaranteeing & Issuing Association for ATA Carnets.

### **24. What are the norms for re-import of personal jewellery carried with the passenger?**

The process of obtaining Export Certificate for jewellery carried by passengers travelling to foreign destinations with the intention of re-importing the same without payment of Customs duty has been streamlined. Details of the procedure are given in a public notice available on the websites of various Custom House websites. In addition, Facebook pages of different Airport Customs have information regarding Export Certificate.

### **25. Where can a passenger lodge his/her complaints or suggestions regarding Customs?**

The complaints/suggestions may be put in:

- a. through Feedback Forms at the Arrival hall.
- b. through Centralized Public Grievance Redress and Monitoring System (CPGRAMS) Portal <http://pgportal.gov.in>

- c. through Facebook pages of various Airport Customs.

## OUT GOING PASSENGERS

### 1. What should you do when you leave India for abroad?

All the passengers leaving India are subject to clearance by Custom Authorities. Only bonafide baggage is allowed to be cleared by passengers. There is a procedure prescribed whereby the passengers leaving India can take the Export Certificate for various high value items such as camera, video camera, as well as jewellery, from the Customs authorities. Such an Export Certificate facilitates re-importation of such goods while bringing back the things to India as no duty is charged. The advantage of having the Export Certificate is that the concessions you are entitled to, when you return are not affected.

### 2. What is the amount of Currency allowed to be taken when going abroad/ leaving India?

1. Export of Indian Currency is strictly prohibited. However Indian residents when they go abroad are allowed to take with them Indian currency notes not exceeding Rs. 25,000/.
2. Tourists/NRIs while leaving India are allowed to take with them foreign currency not exceeding an amount brought in by them i.e. unspent foreign exchange left from the amount declared in CDF at the time of their arrival in India. Also, as no declaration is required to be made for bringing in foreign exchange / currency not exceeding equivalent of U.S. \$ 5000, generally tourists can take out of India with them at the time of their departure foreign exchange/ currency not exceeding the above amount.
3. Indian residents going abroad are permitted to take with them foreign currency without any limit so long as the same has been purchased/issued by RBI approved / authorized foreign exchange dealer as per norms.

### 3. Are costly items and electronic gadgets like camera/projector taken out of India dutiable when brought back?

For costly items which can be identifiable by Sl. No, Marks etc. the Customs Officer will issue an Export certificate at the time of passengers' departure. While returning back,

the passenger may show the Export Certificate to the Customs Officer who will examine the goods and allow the passage of the imported items without paying any duty. However, this arrangement doesn't hold for Jewellery items, which has a separate procedure.

### OTHER INFORMATION

1. Export of most species of wildlife and articles made from wild flora and fauna, such as ivory, musk, reptile skins, furs, shahtoosh etc. is prohibited.
2. Trafficking of narcotic drugs and psychotropic substances is prohibited.
3. Exports of goods purchased against foreign exchange brought in by foreign passengers are allowed except for prohibited goods.
4. Carrying of Indian currency notes in the denomination of Rs. 500 and Rs. 1000 to Nepal is prohibited.
5. **Export of Indian Currency is strictly prohibited.** However Indian residents when they go abroad are allowed to take with them Indian currency not exceeding Rs. 25,000/-.
6. Tourists while leaving India are allowed to take with them foreign currency not exceeding an amount brought in by them at the time of their arrival in India. As no declaration is required to be made for bringing in foreign exchange/ currency not exceeding U.S. \$ 5000 in currency notes or its equivalent or foreign exchange in form of currency notes, bank notes or travellers cheque not exceeding US\$ 10,000 or its equivalent, generally tourists can take out of India with them at the time of their departure foreign exchange/ currency not exceeding the above amount.
7. Indian residents going abroad are permitted to take with them foreign currency without any limit so long as the same has been purchased from an authorized foreign exchange dealer.

### PROHIBITED AND RESTRICTED GOODS

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.
- Fake currency notes

### **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 and foreign currency in excess of prescribed limits:

- Foreign currency in excess of US \$5,000 in the form of currency notes or equivalent; US \$10,000 or equivalent in the form of currency notes, banknotes or travellers cheque is required to be declared on arrival.
- Satellite phones
- Drones
- Foreign currency in excess of amount legally obtained or in the case of tourists in excess of the amount declared on arrival or in excess of the exempted limit of declaration at the time of departure.

## **PENAL PROVISIONS**

Please note that non-declaration, mis-declaration and concealment of imported goods are offences under the Customs Act which may result in confiscation, fine, penalty and even prosecution.

The Indian Customs Act empowers imposition of heavy penalties for those passengers who:

- attempt to walk through the Green Channel with prohibited, restricted or dutiable goods.
- mis-declare their goods at the Red Channel
- attempt to export prohibited or restricted goods.
- abet the commission of any of the above offences.

### **The Penal Provision may lead to:**

- Absolute confiscation of goods, or
- Imposition of heavy fine in respect of the concerned goods if these are released;
- Imposition of penalty on individual or concerned entities
- Arrest and prosecution including invocation of preventive detention in serious cases.

## Contact Numbers:

### (A) Chief Commissioner of Customs

		Tel. No.
(i)	Ahmedabad Zone	079-2754-2678
(ii)	Bengaluru Zone	080-2286-7990
(iii)	Chennai Zone	044-2526-8925
(iv)	Tiruchirapalli Zone	0431-241-6255
(v)	Delhi Zone	011-2565-4160
(v)	Delhi (Prev.) Zone	011-2565-2984
(vi)	Kolkata Zone	033-2242-1173
(vii)	Mumbai-I Zone	022-2262-0091
(vii)	Mumbai-II Zone	022-2724-2401
(vii)	Mumbai-III Zone	022-2688-0914
(viii)	Patna (Prev.) Zone	0612-250-4043

### (B) Commissioner of Customs and Central Excise

(i)	Commissioner of Customs, Ahmedabad	079-2754-4630
(ii)	Commissioner of Customs, Amritsar	0183-250-6408
(iii)	Commissioner of Customs, Bengaluru	080-2286-4739
(iv)	Commissioner of Customs, (Airport), Chennai	044-2256-9552
(v)	Commissioner of Customs, (Port-Import), Chennai	044-2523-1207
(vi)	Commissioner of Customs, Cochin	0484-266-8068
(vii)	Commissioner of Customs, (Import and General) Delhi	011-2565-2970
(viii)	Commissioner of Customs, Jodhpur, at Jaipur	0141-238-5414
(ix)	Commissioner of Customs, (Admn/ Airport), Kolkata	033-2243-5372
(x)	Commissioner of Customs, (Port), Kolkata	033-2243-6493
(xi)	Commissioner of Customs, (Prev.), Kolkata (For Bagdogra Intl. Airport)	033-2230-8658
(xii)	Commissioner of Customs, Lucknow	0522-232-9372
(xiii)	Commissioner of Customs, Mangaluru	0824-240-8164

(xiv)	Commissioner of Customs,(C.S.I Airport), Mumbai	022-2688-0917
(xv)	Commissioner of Custom, (Import), Mumbai	022-2262-0845
(xvi)	Commissioner of Customs, (Port-Import), Nhava Sheva	022-2724-2411
(xvii)	Commissioner of Customs(Prev.), Patna	0612-250-4998
(xviii)	Commissioner of Customs, Pune	020-2605-1851
(xix)	Commissioner of Customs, Tiruchirapalli	0431-241-0672
(xx)	Commissioner of Customs, Tuticorin	0461-235-2964
(xxi)	Commissioner of Customs, Visakhapatnam	0891-256-4552
(xxii)	Commissioner of Customs & Central Excise, Goa	0832-243-7057



**TO BE FILLED ONLY BY PASSENGERS WHO HAVE ANYTHING  
TO DECLARE/ ARE CARRYING DUTIABLE/ PROHIBITED  
GOODS.**

Form-1

**INDIAN CUSTOMS DECLARATION FORM**

**(Please see important information given overleaf before filling this  
Form)**

1. Name of the Passenger .....
2. Passport Number .....
3. Nationality .....
4. Date of Arrival ..... (DD/MM/YYYY)
5. Flight No .....
6. Number of Baggage (including hand baggage) .....
7. Country from where coming .....
8. Countries visited in last six days .....
9. Total value of dutiable goods being imported (Rs.).....
10. Are you bringing the following items into India?

(please tick Yes or No)

- |  |          |
|--|----------|
| i Prohibited Articles  | Yes / No |
| ii Jewellery (over Free Allowance)                                 | Yes / No |
| iii Gold Bullion   | Yes / No |
| iv Meat and meat products/dairy products/<br>fish/poultry products | Yes / No |
| v Seeds/plants/fruits/flowers/other planting material              | Yes / No |
| vi Satellite phone   | Yes / No |
| vii Indian currency exceeding 25,000/-                             | Yes / No |

- |  |          |
|--|----------|
| viii Foreign currency notes exceeding US \$ 5,000 or equivalent                                  | Yes / No |
| ix Aggregate value of foreign exchange (including currency) exceeding US \$10,000 or equivalent. | Yes / No |
| x Drones   | Yes / No |
| xi LCD/LED/ Plasma television  | Yes/ No  |

Please report to Customs Officer at the **Red Channel** counter in case answer to any of the above question is 'Yes'.

Signature of Passenger .....

### **IMPORTANT INFORMATION**

Items prohibited for import include: Maps and literature where Indian external boundaries have been shown incorrectly, Narcotics Drugs and Psychotropic Substances, Goods violating any of the legally enforceable intellectual property rights, Wild life products, Counterfeit Currency notes/coin or fake Currency notes, Specified Live Birds and Animals.

Used personal effects (excluding jewellery) and Travel Souvenirs do not attract any customs duty on import.

### **Customs Duty Free Allowances :**

<b>Eligible Passenger</b>	<b>Origin Country</b>	<b>Duty Free Allowance</b>
<i>Passengers of Indian origin and foreigners residing in India, excluding infants</i>	<i>Other than Nepal, Bhutan &amp; Myanmar</i>	<i>Rs 50, 000/-</i>
<i>Tourists of foreign origin, excluding infants</i>		<i>Rs 15,000/-</i>
<i>Passengers of Indian origin and foreigners residing in India, excluding infants</i>	<i>Nepal, Bhutan &amp; Myanmar</i>	<i>By air- Rs. 15,000/- By land- Nil</i>
<i>Tourists of foreign origin, excluding infants</i>		
<i>Infants(child not more than 2 years of age)</i>	<i>Any Country</i>	<i>Nil</i>

Indian passenger who has been residing abroad for over one year	Anywhere	Jewellery : Gentleman – 20 gms with a value cap of Rs.50,000/- Lady - 40 gms with a value cap of Rs.1,00,000/-
Passenger of 18 years and above	Anywhere	One laptop computer (note book computer)

Note:

- "Personal effects" means things required for satisfying daily necessities but **does not include jewellery**.
- The free allowances **shall not be pooled** with the free allowance of any other passenger.
- The free allowance **is not applicable** to: Fire arms, Cartridges of Fire Arms exceeding 50, Cigarettes exceeding 100 or cigars exceeding 25 or tobacco exceeding 125 gms, Alcoholic liquor or wines in excess of 2 liters, Gold or Silver in any form, other than ornaments, LCD/LED/Plasma Television.
- Customs duty is leviable @ 36.05% (Basic Customs duty @ 35% + Education Cess @3%) on the value of dutiable goods that is in excess of the Duty Free Allowance, except in case of Alcoholic liquor where the Customs duty is leviable @ 160 % (Basic Customs duty @ 150% + ACD @4% + Education Cess NIL) and Cigarettes, where the Customs duty is leviable @ 103% (Basic Customs duty @ 100% + ACD- NIL + Education Cess @3%).
- Indian Customs is responsible for protecting the nation against the illegal import of prohibited items. Indian Customs officers have the authority to question you and to examine you and your personal property. If you are one of the passengers selected for questioning / examination, you will be treated in a courteous, professional and dignified manner.
- If your baggage is mishandled/ lost on arrival, please obtain endorsement of free allowance, if any, from Customs Officer at Mishandled Baggage Counter.
- For updated and detailed information on items prohibited/

restricted for import, duty free entitlement and Customs Duty leviable, please refer to Travelers' Guide on departmental website [www.cbec.gov.in](http://www.cbec.gov.in).

- In case of any difficulty or complaint, please contact the Customs PRO available at the airport.

**INDIAN CUSTOMS WELCOMES YOU TO INDIA**

