

Tariff:

Extension and Amendments to Select Customs Notifications Valid up to 31st March 2028.

The Central Government has issued a notification under **Section 25(1) of the Customs Act, 1962**, read with **Section 110 of the Finance Act, 2018**, amending multiple existing customs exemption notifications. The primary objective of this notification is to **extend the validity of five customs notifications up to 31st March 2028**, along with **specific amendments to Notification No. 25/2002-Customs and Notification No. 36/2024-Customs**.

These changes are notified in public interest and will **come into force from 2nd February, 2026**.

Legal Authority and Effective Date

Enabling Provisions

The amendments are issued by the Central Government by exercising powers under:

- Section 25(1) of the Customs Act, 1962
- Section 110 of the Finance Act, 2018

Date of Effect

- **Effective from:** 2nd February, 2026

Summary of Notifications Amended

The notification amends **seven customs notifications**, with changes broadly classified into:

- Extension of validity period
- Inclusion of additional eligible goods
- Omission of specified entries
- Insertion of sunset clauses

Detailed Amendments – Notification-wise

Extension of Validity up to 31st March, 2028

The following notifications have been amended by substituting the date “**31st March, 2026**” with “**31st March, 2028**”:

S. No.	Notification No. and date	Amendments
1	Notification No. 248-Cus, dated the 2nd August, 1976, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 617(E), dated the 2nd August, 1976.	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted.
2	Notification No. 32/1997-Customs dated 1st April 1997 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 188 (E), dated the 1st April, 1997	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted.
3	Notification No. 24/2001-Customs, dated 1st March, 2001, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 123(E), dated the 1st March, 2001	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted
4	Notification No. 25/2001-Customs, dated 1st March, 2001 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 124(E), dated the 1st March, 2001	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted.
5	Notification No. 25/2002-Customs, dated the 1st March, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 122(E), dated the 1st March, 2002	In the said notification, in the TABLE, against S. No. 69A, in column (3), after the words "Electrically Operated Vehicles", the words "or Battery Energy Storage Systems (BESS)" shall be inserted;
	Notification No. 36/2024-Customs, dated the 23rd July, 2024, published in the Gazette of India,	In the said notification,- (i) in the Table, Sl. Nos. 5, 6, 7, 8, 9, 10, 12, 13,

6	Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 439(E), dated the 23rd July, 2024	14, 21, 38, 39, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55 and entries relating thereto shall be omitted; (ii) to the second paragraph, the following proviso shall be inserted, namely:- “Provided that nothing contained in this notification shall have effect after the 30th day of April, 2026.”6
7	Notification No. 29/2025-Customs, dated the 9th May, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 302(E), dated the 9th May, 2025	In the said notification, after the TABLE and before the ANNEXURE, the following paragraph shall be inserted, namely:- "2. Nothing contained in this notification shall have effect after the 31st March, 2028." 2

Amendment to Notification No. 25/2002-Customs

- **Specific change:**

In the **TABLE**, against **Sl. No. 69A**, Column (3):

- After the words “**Electrically Operated Vehicles**”, the following words are inserted:
“**or Battery Energy Storage Systems (BESS)**”

This amendment expands the scope of eligible goods under the notification.

Amendments to Notification No. 36/2024-Customs

The following changes have been made:

(i) Omission of Specific Table Entries

Entries relating to **Sl. Nos. 5, 6, 7, 8, 9, 10, 12, 13, 14, 21, 38, 39, 42 to 55** (including associated entries) have been **omitted** from the Table.

(ii) Insertion of Sunset Clause

A proviso has been added to the second paragraph stating:

“Nothing contained in this notification shall have effect after the 30th day of April, 2026.”

This clearly defines the expiry of the notification.

Notes on Principal Notifications

Legislative History

- Each of the amended notifications has been issued earlier and **subsequently amended multiple times**, most recently through notifications dated **23rd July, 2024, 1st February, 2025, and 17th September, 2025**, as applicable.
- The present notification **does not replace** the principal notifications but **modifies specific clauses, tables, or validity periods**

Notification Reference-Custom: Notification No. 01/2026-Customs 01/02/2026

Amendments to Notification No. 45/2025-Customs: Revised Basic Customs Duty Provisions Notified

India's Central Government has rolled out significant amendments to Notification No. 45/2025-Customs (dated Oct 24, 2025) via a new G.S.R. notice. Effective from February 2, 2026, these changes tweak exemptions on imports critical for manufacturing solar panels, nuclear power, aircraft parts, pharmaceuticals, and wind energy. Aimed at boosting public interest sectors like renewables and defense, the update omits several entries, extends others to 2028, and adds new ones—streamlining duties while setting phase-out dates.

Key Amendments in Table I

Table I sees the bulk of changes, focusing on nil-rate exemptions for strategic goods. Importers in solar PV, aviation, and rare earths benefit most.

Omissions and Phase-Outs

Dozens of S. Nos. get axed or scheduled for removal:

- Immediate omission: S. No. 1, 46, 113, 123, 128, 132, 157, 213, 220, 258, 285, 287, 310 (among others).
- From May 1, 2026: S. Nos. 4, 7, 10, 13, 24–27, 30–34, 40, 48–51, 54, 62–68, 76, 83, 86, 87, 109, 110, 115–118, 126, 135, 147, 159, 161, 165, 169, 171, 204, 221, 223–226, 255, 257, 259, 284, 312 (e.g., various chemicals, metals for non-strategic uses).
- From April 1, 2026: S. Nos. 35, 93, 95, 107, 117, 145, 154, 172, 187, 218, 219, 236, 243, 271, 275, 276, 370, 372, 397, 509.

This cleans up temporary exemptions, pushing reliance on domestic production post-2026.

Extensions and Provisos

Many entries extend validity to March 31, 2028 (from 2026), with provisos limiting effect:

- S. Nos. 5, 8, 14, 19, 20, 27, 30, 37, 38, 43, 45, 47, 52, 60, 62, 63, 68, 71, 73–75, 77, 80–82, 86–88, 97–99, 101, 113–116, 119, 122, 124–127, 131, 133, 134, 136–144, 147–153, 155–156, 161, 163–169, 173–186, 190–198, 200, 201, 215, 217, 221, 223, 225–227, 229–235, 237–242, 246, 247, 251, 253, 256, 267–270, 272–274, 277, 280, 293–297, 302, 306, 314, 316–321, 333, 334, 336–343, 345, 348, 350, 355, 375–377, 382, 386–388, 392, 396, 400, 415, 440 (e.g., solar glass inputs, rare earth compounds).

New provisos added for S. Nos. 192–195 (expire March 31, 2027).

New Additions and Substitutions

Fresh exemptions target high-tech sectors:

- 84A: Monazite (2612 20 00) – Nil duty.
- 110A: Sodium antimonate for solar glass (expires 2028);
110B: Beryllium/Rhenium salts.
- 111A: Rare earth metal compounds.
- 226A: Unwrought/waste of Gallium, Germanium, etc.
- 278A: Parts for microwave ovens (expires 2028).
- 334A/335A: Aircraft parts/raw materials for defense/MoD (expires 2028).
- Substitutions like S. No. 134 (EVA/PoE for solar encapsulants), 143 (List 11 goods for leather exports), 222 (copper wire for PV ribbons), 230 (wind turbine parts at 5%).

Column (6) updates reference conditions 3 and 88 for several (e.g., S. Nos. 12, 62, 140, 142).

Updates to Annexures, Lists, and Other Tables

- Annexure to Table I: Condition 5 raised to 3%; new Conditions 88 (export within 12 months) and 89 (MoD certification for aircraft).
- Lists to Table I: List 3 adds 17 drugs (e.g., Ribociclib, Venetoclax); List 22 adds rare diseases (e.g., Hyperoxaluria).
- Table II: Extends S. Nos. 1–2 to 2028; substitutes S. No. 66 for nuclear projects (to Sept 30, 2035).
- Annexure to Table II: New Condition 34 for pre-2035 contracts.
- Lists to Table II: List 2 adds any DAE-sponsored nuclear project.
- Table IV: Omits S. No. 1 from April 1, 2026.

Note on Implications

These tweaks support India's PLI schemes for solar modules, EVs, and defense self-reliance. Businesses must track phase-outs - e.g., stockpile before May 2026 for omitted items. Check official Gazette G.S.R. for full tariff details; consult CBIC for compliance.

Conclusion

This notification balances incentives for green energy, nuclear expansion, and aviation with fiscal discipline via timed exemptions. Importers in Bengaluru or elsewhere should review affected HS codes promptly to adjust supply chains before February 2, 2026.

**Notification Reference-Custom:
Notification No. 02/2026-Customs
01/02/2026**

Customs Notification: Amendment to 11/2018 & 11/2021 Revising SWS and AIDC on Select Imports

The Central Government has issued a notification under Section 25(1) of the Customs Act, 1962, read with Section 110 of the Finance Act, 2018 and Section 124 of the Finance Act, 2021, amending Notification No. 11/2018-Customs dated 2nd February 2018 and Notification No. 11/2021-Customs dated 1st February 2021.

These amendments revise the scope of Social Welfare Surcharge (SWS) and Agricultural Infrastructure Development Cess (AIDC) applicable to specific tariff headings. The changes include insertions of additional HS codes, omission of certain serial numbers, substitution of entries, and rate alignment in one case.

While the notification generally comes into force on 2nd February 2026, certain amendments are effective from 1st April 2026 and 1st May 2026, making timeline tracking critical for import planning.

This update directly impacts valuation strategy, landed cost computation, and classification compliance. Importers dealing in chemicals, precious metal waste, toys, tyres, and related sectors must review the revised entries carefully.

Changes to Notification No. 11/2018-Customs

The amendments modify the TABLE under the principal notification.

Insertions (Effective 1st May 2026)

Additional tariff headings have been inserted against Sl. No. 1 in column (2):

Existing Entry After	Newly Inserted HS Code	Effective Date
2009 19 00	2106 90 51	1st May 2026
2208	2504, 2506	1st May 2026
2516 12 00	2811 22 00	1st May 2026
3406	3801	1st May 2026

Implication: These goods will now fall within the SWS structure prescribed under Notification 11/2018-Customs from 1st May 2026.

Omissions

- **Sl. No. 7** – Omitted effective 1st May 2026
- **Sl. No. 8H** – Omitted effective 1st April 2026

Once omitted, the earlier SWS treatment under these entries ceases to apply.

Substitutions

1. Sl. No. 54A (Effective 1st April 2026)

Substituted as:

Sl. No.	Description
54A	Spent catalyst or ash containing precious metals, falling under heading 7112

This clarifies classification coverage specifically for heading 7112.

2. Sl. No. 59 (Effective 2nd February 2026)

Replaced with:

Sl. No.	Description
59	All goods falling under heading 9503

Heading 9503 broadly covers toys and certain recreational articles. Importers in the toy sector should re-evaluate SWS computation from 2nd February 2026.

Changes to Notification No. 11/2021-Customs

This notification primarily governs AIDC.

Substitution of Sl. No. 13A

The entry is substituted as follows:

Sl. No.	HS Code	Description	AIDC Rate
13A	4011 30 00	All goods other than goods covered under S. Nos. 155 & 156 of TABLE I of Notification 45/2025-Customs dated 24th October 2025	0.5%

Key Point: AIDC at 0.5% will apply to goods under HS 4011 30 00 (certain pneumatic tyres), except those already covered under specified entries of Notification 45/2025-Customs.

This cross-reference makes it essential to review Notification 45/2025-Customs to avoid double or incorrect levy.

Omission Under Sl. No. 20

- Item (iv) in column (3) against Sl. No. 20 is omitted effective 1st April 2026.

This removal alters the scope of AIDC applicability for the relevant goods.

Effective Dates Snapshot

Amendment	Effective Date
General notification	2nd February 2026
Omission of 8H	1st April 2026
Substitution of 54A	1st April 2026
Omission of Sl. 7	1st May 2026
Insertions under Sl. 1	1st May 2026

Multiple effective dates increase compliance risk if ERP systems are not updated accurately.

Practical Implications for Importers

1. Landed Cost Recalculation

Importers must recompute:

- Basic Customs Duty (BCD)
- SWS (typically 10% of BCD unless otherwise specified)
- AIDC where applicable
- IGST on assessable value plus duties

Even minor cess adjustments can alter final costing and pricing strategy.

2. Classification Sensitivity

Examples:

- **Heading 7112** – Precious metal waste and scrap (including spent catalysts).
- **Heading 9503** – Toys and recreational articles.
- **HS 4011 30 00** – Specific tyre categories.

Misclassification may lead to short payment of SWS or AIDC.

3. Cross-Reference with Notification 45/2025-Customs

The new AIDC entry specifically excludes goods covered under Sl. Nos. 155 and 156 of Notification 45/2025-Customs dated 24th October 2025. Importers must verify:

- Whether goods fall within those entries
- Whether concessional treatment already applies

This layered referencing increases interpretational complexity.

4. ERP and Documentation Update

Action checklist:

- Update customs duty masters before 1st April 2026 and 1st May 2026
- Train documentation teams on revised serial numbers
- Review advance pricing contracts
- Revisit pending Bills of Entry filed around transition dates

Compliance Notes

- Amendments are issued under statutory authority of the Customs Act, 1962 and relevant Finance Acts.
- The principal notifications were last amended vide Notification No. 44/2025-Customs dated 24th October 2025.
- Transitional imports (goods shipped before effective date but cleared after) require careful duty determination based on the date of filing of Bill of Entry.

Conclusion:

What Should Importers Do Now?

- Review impacted HS codes immediately
- Recalculate SWS and AIDC exposure
- Align ERP systems before 1st April & 1st May 2026
- Conduct classification audit for headings 7112, 9503 and 4011 30 00
- Cross-check overlap with Notification 45/2025-Customs

This amendment may appear technical, but cess adjustments directly affect working capital and compliance exposure.

Are your imports mapped correctly to the revised serial numbers effective 2026?

**Notification Reference-Custom:
Notification No. 03/2026-Customs
01/02/2026**

Amendment to 26/2016-Customs: Alignment with Baggage Rules, 2026

The Central Government has amended **Notification No. 26/2016-Customs dated 31st March, 2016** to substitute references to the **Baggage Rules, 2016** with the newly notified **Baggage Rules, 2026**.

Issued under **Section 25(1) of the Customs Act, 1962**, the amendment comes into force on **2nd February, 2026**.

Though technical in nature, the change is important for international travelers and customs advisors relying on baggage-related exemptions.

Key Amendment

The notification simply replaces the words:

- “Baggage Rules, 2016”
- with
- “Baggage Rules, 2026”

This substitution applies at both places where the earlier rules were mentioned in Notification No. 26/2016-Customs.

What This Means

- No new exemption has been introduced.
- No exemption has been withdrawn through this amendment.
- The change ensures legal continuity under the updated baggage framework.
- All baggage exemptions will now operate with reference to the **Baggage Rules, 2026**.

Implications for Travelers

While the amendment is procedural, compliance remains critical.

For international passengers:

- Review duty-free allowances under the 2026 Rules.
- Declare high-value items accurately.
- Maintain invoices for electronics, jewellery, or premium goods.

For returning residents:

- Verify eligibility for transfer of residence benefits.
- Check quantity and valuation limits under the updated rules.

For customs professionals:

- Update advisory notes and documentation references.
- Align internal compliance manuals with the 2026 Rules.

Important Note

The principal Notification No. 26/2016-Customs dated 31st March, 2016 was published in the Gazette of India (Extraordinary) vide G.S.R. 379(E), dated 31st March, 2016.

This amendment ensures the notification remains legally aligned with the new baggage regime effective 2nd February, 2026.

Conclusion

From **2nd February, 2026**, baggage-related exemptions under Notification 26/2016-Customs will operate strictly with reference to the **Baggage Rules, 2026**.

Action steps:

- Review the Baggage Rules, 2026
- Reassess duty-free eligibility
- Update compliance documentation

Staying aligned with updated references avoids disputes at the port of entry.

Notification Reference-Custom: Notification No. 04/2026-Customs. 01/02/2026
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Rescinds 11/2004 & 27/2016-Customs for Baggage Rules, 2026

The Central Government, exercising powers under Section 25(1) of the Customs Act, 1962, has issued **Notification No. 05/2026-Customs dated 1st February, 2026**, rescinding two earlier baggage-related exemption notifications.

This change comes into force on **2nd February, 2026**, aligning legacy baggage exemptions with the newly introduced **Baggage Rules, 2026**. The rescission ensures that outdated provisions are formally withdrawn and replaced by the updated regulatory framework governing duty-free allowances and baggage treatment for international passengers.

The notification clarifies that the rescission does not affect actions taken or omitted before its effective date.

Rescinded Notifications

The following notifications stand rescinded:

Sl. No.	Notification Details
1	Notification No. 11/2004-Customs , dated 8th January, 2004 (G.S.R. 24(E))
2	Notification No. 27/2016-Customs , dated 31st March, 2016 (G.S.R. 380(E))

These notifications were previously issued under the Ministry of Finance (Department of Revenue) and published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (1).

With their rescission, the regulatory landscape for baggage concessions transitions fully to the framework prescribed under the Baggage Rules, 2026.

Implications for International Travelers

1. **Unified Framework:** All baggage-related exemptions will now operate strictly under the Baggage Rules, 2026.
2. **Clarity & Compliance:** Removal of older notifications reduces interpretational overlap.
3. **Duty-Free Allowances:** Travelers must refer to the updated Rules for current limits and eligibility.
4. **Prospective Effect:** Past imports under the earlier notifications remain legally protected.

Travelers, airlines, and customs intermediaries should update compliance checklists to reflect the rescission effective 2nd February, 2026.

Conclusion

Notification No. 05/2026-Customs represents a structured transition toward a consolidated baggage regime. While the rescission is technical in nature, its compliance impact is immediate.

International passengers should review the Baggage Rules, 2026 before travel to avoid duty disputes or declaration issues at arrival.

**Notification Reference-Custom:
Notification No. 05/2026-Customs
01/02/2026**

Non-Tariff

Amends Deferred Payment Rules 2016—Extends Trusted Entity Deferral from 15 to 30 Days

The Central Government has amended the **Deferred Payment of Import Duty Rules, 2016** through the **Deferred Payment of Import Duty (Amendment) Rules, 2026**, issued under section 47 and section 156 of the Customs Act, 1962.

The amendment comes into force on **1st March 2026** and revises the timelines for payment of import duty under the deferred payment facility. The change effectively enhances the duty deferral window for eligible trusted entities from the earlier 15-day cycle to a structure that allows payment in the subsequent month, thereby extending the practical deferral period up to 30 days.

This update is particularly relevant for Authorised Economic Operators (AEOs) and other entities eligible under the deferred payment framework.

Key Rule Changes

The amendment substitutes clauses (a) to (c) of Rule 4 of the 2016 Rules. The revised provisions are:

Revised Payment Timelines

- **For Bills of Entry (BoE) returned for payment from 1st to last day of any month (other than March):**

Duty shall be paid by the **1st day of the following month**.

- **For Bills of Entry returned for payment from 1st to 31st March:**

Duty shall be paid by **31st March** itself.

What This Means

Under the earlier structure, duty payments were required within shorter fixed cycles (typically 15 days).

With the revised framework:

- Importers filing Bills of Entry at any time during a month (except March) may discharge duty on the 1st of the next month.
- This results in a **maximum deferral period of up to 30 days**, depending on the date of BoE return.
- March is treated separately to ensure revenue accounting closure within the financial year.

Implications for Importers and Trade

The amendment strengthens the deferred payment mechanism by improving working capital efficiency.

Cash Flow Advantage

- Extended credit window reduces immediate liquidity pressure.
- Better alignment between inventory cycles and duty outflows.
- Supports high-volume importers managing multiple consignments.

Operational Ease

- Simplifies tracking by aligning payment to a fixed calendar milestone.
- Reduces mid-month compliance burden.
- Encourages wider participation in trusted trader programs.

Compliance Note

- Eligibility conditions under the Deferred Payment framework continue to apply.
- Importers must ensure timely payment by the specified due dates to avoid interest or penal consequences under the Customs Act.
- March transactions require particular monitoring due to financial year-end settlement requirements.

Conclusion

The **Deferred Payment of Import Duty (Amendment) Rules, 2026**, effective 1st March 2026, represent a significant facilitation measure for trusted importers. By extending the deferral structure to effectively allow up to 30 days, the government reinforces its commitment to trade facilitation while maintaining fiscal discipline.

Action Points for Importers:

- Review internal duty payment calendars.
- Update ERP and compliance tracking systems.
- Assess working capital optimization opportunities.
- Ensure strict adherence to March-specific timelines.

Strategic planning around this amendment can unlock measurable liquidity benefits while remaining fully compliant with Customs law.

**Notification Reference-Custom:
Notification No 13/2026-Customs (NT)
01/02/2026**

Government Notifies ‘Eligible Manufacturer Importers’ for Duty Deferral under Section 47

The Central Government has further amended Notification No. 135/2016-Customs (N.T.), dated 2nd November 2016, by exercising powers under the proviso to Section 47(1) of the Customs Act, 1962.

Through this amendment, a new class of importers - “**Eligible Manufacturer Importers**” - has been formally added to the framework governing deferred payment of import duty.

The notification comes into force from the date of its publication in the Official Gazette and extends the deferred duty payment benefit up to **31st March 2028**.

This move significantly impacts manufacturers engaged in regular imports of raw materials, components, or capital goods.

Legal Background

Section 47 of the Customs Act, 1962 deals with clearance of goods for home consumption. The proviso to sub-section (1) empowers the Government to notify certain classes of importers who may make **deferred payment of import duty**, instead of paying duty immediately at the time of clearance.

Notification No. 135/2016-Customs (N.T.) originally laid down the classes eligible for deferred payment. It was last amended by Notification No. 78/2020-Customs (N.T.) dated 19th August 2020.

The present amendment expands the scope of eligible entities.

Key Amendments Introduced

1. Insertion of New Serial Number

After serial number (ii), a new serial number has been inserted:

(iii) Eligible Manufacturer Importer

Provided that the class of Eligible Manufacturer Importer shall be permitted to make deferred payment of import duty up to the 31st March, 2028.

This formally recognizes manufacturer importers as a separate eligible class under the deferred payment scheme.

2. Amendment in Explanation – Definition Inserted

In the Explanation portion of the notification, after clause (ii), a new clause has been added:

(iii) Eligible Manufacturer Importer means Manufacturer Importer.

This clarifies the scope and ensures that only manufacturer importers qualify under this newly introduced category.

What This Means for Manufacturer Importers

1. Deferred Duty Payment Facility

Eligible manufacturer importers can now:

- Clear imported goods for home consumption
- Defer payment of applicable import duty
- Utilize the benefit up to **31st March 2028**

This reduces immediate cash flow pressure at the time of customs clearance.

2. Working Capital Optimization

Manufacturers importing:

- Raw materials
- Inputs and components
- Capital machinery

can better manage working capital cycles by deferring duty payment within the permitted timelines prescribed under the deferred payment mechanism.

3. Policy Certainty Till 2028

The express mention of validity up to 31st March 2028 provides medium-term regulatory stability. Manufacturers can plan procurement strategies and import cycles with greater predictability.

Compliance Considerations

While the notification adds a new eligible class, manufacturers must ensure:

- Proper classification as a Manufacturer Importer
- Compliance with deferred payment procedures notified under Section 47
- Adherence to timelines for duty payment to avoid interest or penal consequences

Failure to comply with deferred payment conditions may lead to withdrawal of benefits.

Effective Date

The notification comes into force from the date of its publication in the Official Gazette.

Conclusion

The inclusion of **Eligible Manufacturer Importers** under Section 47 represents a structured extension of the deferred duty payment facility to the manufacturing sector.

By permitting deferred import duty payments till **31st March 2028**, the Government has strengthened liquidity support for domestic manufacturers engaged in imports.

Manufacturers should immediately evaluate:

- Eligibility status
- Import volumes
- Working capital cycles
- Compliance readiness

A proactive review can help convert this regulatory amendment into a tangible financial advantage.

**Notification Reference-Custom:
Notification No 12/2026-Customs (NT)
01/02/2026**

Baggage Rules, 2026 Notified: Key Changes Under Notification No. 14/2026-Customs (1st February, 2026)

The Central Government has notified the **Baggage Rules, 2026** vide **Notification No. 14/2026-Customs dated 1st February, 2026**, in exercise of powers under **Section 79 of the Customs Act, 1962**.

These rules come into force from **2nd February, 2026** and supersede the **Baggage Rules, 2016**, except for actions already taken under the earlier framework.

The new rules consolidate and clarify provisions relating to:

- Duty-free personal effects
- General free allowance
- Jewellery allowance
- Transfer of residence benefits
- Temporary import and re-import
- Unaccompanied baggage
- Currency and pets
- Crew member entitlements

For frequent travellers, returning residents, foreign professionals, and customs practitioners, understanding these provisions is critical for compliance and planning.

Applicability and Key Definitions

The Rules define important terms such as:

- **Resident** – A person ordinarily residing in India holding a valid passport issued under the Passports Act, 1967.
- **Tourist** – A person not ordinarily resident in India entering India for not more than six months in a twelve-month period for legitimate non-immigrant purposes.
- **Foreigner with valid visa (other than tourist visa)** – A foreigner staying in India for more than six months.
- **Infant** – A child not more than two years of age.
- **Jewellery** – Articles of adornment made of gold, silver, platinum or other precious metals.

- **Personal effects** – Articles reasonably required for personal use during travel, excluding goods imported for commercial purposes.

Words not defined under these Rules derive their meaning from the **Customs Act, 1962** and the **Customs Tariff Act, 1975**.

Duty-Free Personal Effects

Used Personal Effects

Passengers, including infants, arriving in India are permitted **duty-free clearance of used personal effects** required for daily necessities and travel souvenirs carried in bona fide baggage.

However, articles specified in **Annexure-I** are excluded from this benefit.

General Free Allowance (GFA)

The Rules prescribe distinct value-based exemptions:

Arrivals Other Than by Land

- **Resident / Tourist of Indian origin / Foreigner with valid non-tourist visa:**
Duty-free clearance up to **₹75,000** (excluding Annexure-I items).
- **Tourist of foreign origin:**
Duty-free clearance up to **₹25,000**.

Arrivals by Land

Only used personal effects required for daily necessities are permitted duty-free.

Laptop Allowance

Passengers aged **18 years or above**, other than crew members, are allowed **one new laptop including notepad** duty-free in bona fide baggage.

The free allowance cannot be pooled with another passenger's allowance.

Special Jewellery Allowance

A resident or tourist of Indian origin residing abroad for more than one year is permitted duty-free clearance of jewellery up to:

- **40 grams** – Female passenger
- **20 grams** – Passenger other than female

The jewellery must form part of bona fide baggage.

Re-import and Temporary Import

Re-import of Personal Effects

Personal effects earlier taken out of India may be re-imported duty-free upon submission of declaration made at departure, subject to satisfaction of the proper officer.

Temporary Import by Tourist

Tourists may temporarily import personal effects (other than used daily necessity items) duty-free, subject to declaration and re-export at departure.

Risk-based verification may apply.

Transfer of Residence (TR) Facility

The Rules continue the structured framework for transfer of residence benefits:

- Available to residents or tourists of Indian origin transferring residence to India.
- Also available to foreigners with valid non-tourist visa engaged in profession in India.
- Personal and household articles specified in **Annexure-II** may be imported within limits prescribed in **Appendix-I and Appendix-II**.

If there is a shortfall in the prescribed stay duration, the passenger must inform the jurisdictional Principal Commissioner or Commissioner of Customs and pay applicable duty with interest.

Currency and Pets

- Import/export of currency is governed by the **Foreign Exchange Management (Export and Import of Currency) Regulations, 2015**.
- Import of pets is subject to regulations notified by the concerned Ministry or Central Government authority.

Unaccompanied Baggage

The Rules apply to unaccompanied baggage subject to conditions:

- Must have been in possession abroad.
- Dispatched within **one month** of arrival (extendable).
- May land up to **two months before arrival**.

- Further extension (up to one year) may be granted in cases such as illness, natural calamities, disturbed conditions, or transport disruption.

Application to Crew Members

- Applicable at the time of final pay-off on termination of engagement.
- Other crew members may bring articles such as chocolates, cheese, cosmetics and gift items up to **₹2,500** for personal or family use.

NOTE

1. These Rules supersede the **Baggage Rules, 2016**, except for actions already taken under the earlier framework.
2. Free allowances do not apply to items listed in **Annexure-I**.
3. Transfer of residence benefits are subject to strict compliance with duration and documentary conditions.
4. Risk-based verification may apply in applicable cases.

ANNEXURE-I (See rules 3, 5 and 7)	
1.	Fire arms.
2.	Cartridges of fire arms exceeding 50.
3.	Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125gms.
4.	Alcoholic liquor or wines in excess of two litres.
5.	Gold or silver in any form other than ornaments.
6.	Television.

ANNEXURE-II (See rule 7)	
1.	Home Theatre System.
2.	Air-Conditioner.
3.	Microwave Oven.
4.	Washing Machine.
5.	Gas Cooking Range.
6.	Personal Computer (Desktop Computer).

7. Laptop or Notepad.
8. Domestic Refrigerator.
9. Television.
10. Dish Washer.
11. Deep Freezer.
12. Video camera or the combination of any such Video camera with one or more of the following goods, namely: -
 - (a) television receiver;
 - (b) sound recording or reproducing apparatus;
 - (c) video reproducing apparatus.
13. Vacuum Cleaner.
14. Air Fryer.
15. Dryer machine.
16. Air cooler.
17. Play station or any other gaming console.
18. Water Dispenser.
19. Oil heater.
20. Electric Oven.
21. Musical Instrument (Piano or Guitar, etc.).
22. Tablet (e.g. iPad).
23. Small Bluetooth Speakers.
24. Air Purifier.
25. Dehumidifier.
26. Multifunction Printer.
27. Robotic Vacuum Cleaner.
28. Massage Chair.
29. Projector.
30. Amplifier.

APPENDIX- I

(See rule 7)

(Allowances available to resident and tourist of Indian origin)

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
From three months upto twelve months.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an	-	-

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
	aggregate value of one lakh fifty thousand rupees.		
Minimum stay of one year during the preceding two years.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of three lakh rupees.	The passenger should not have availed this concession in the preceding three years.	-
Minimum stay of two years or more.	Personal and household articles, other than those listed at Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of seven lakh fifty thousand rupees.	(i) Minimum stay of two years abroad, immediately preceding the date of his or her arrival on transfer of residence; (ii) Total stay in India on short visit during the two preceding years should not exceed six months; and	(a) For condition (i), shortfall of upto two months in stay abroad can be condoned by Deputy Commissioner of Customs or Assistant Commissioner of Customs, if the early return is on account of:- (i) terminal leave or vacation being availed of by the passenger; or (ii) any other special circumstances for reasons to be recorded in writing. (b) For condition (ii), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits in excess of six months in special circumstances for

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
		(iii) The passenger has not availed this concession in the preceding three years.	reasons to be recorded in writing. (c) For condition (iii), No relaxation.

APPENDIX- II

(See rule 7)

(Allowances available to foreigner with valid visa other than tourist visa)

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
From six months up to twelve months in India.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of one lakh fifty thousand rupees.	(i) Minimum stay of six months in India;	For condition (i), shortfall of upto three months in stay in India can be condoned by Principal Commissioner of Customs or Commissioner of Customs, if the early departure is on account of: - (i) terminal leave being availed of by the passenger; or (ii) any other special circumstances for reasons to

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
		(ii) The passenger, should not have availed this concession in the preceding one year.	be recorded in writing. (b)No relaxation for condition (ii)
Minimum stay of one year during the succeeding two years from the date of arrival in India.	Personal and household articles, other than those mentioned in Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of three lakh rupees.	(i) Minimum stay of one year during the succeeding two years from the date of arrival in India.; (ii) The passenger, should not have availed this concession in the preceding three year.	For condition (i), shortfall of upto three months in stay in India can be condoned by Principal Commissioner of Customs or Commissioner of Customs if the early departure is on account of:- (i) terminal leave being availed of by the passenger; or (ii) any other special circumstances for reasons to be recorded in writing. (b)No relaxation for condition (ii)
Minimum stay of two years or more in	Personal and household articles, other than those listed at Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an	(i) Minimum stay of two years in India, immediately during the succeeding the date of his or her	(a) For condition (i), shortfall of upto two months for stay in India can be condoned by Deputy Commissioner of Customs

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
India.	aggregate value of seven lakh fifty thousand rupees.	<p>arrival on transfer of residence;</p> <p>(ii) The passenger has not availed this concession in the preceding three years.</p>	<p>or Assistant Commissioner of Customs, if the early return is on account of:-</p> <p>(i) terminal of professional contract</p> <p>(ii) any other special circumstances for reasons to be recorded in writing.</p> <p>(b) For condition (i), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits upto six months in special circumstances for reasons to be recorded in writing.</p> <p>(c) No relaxation for condition (ii)</p>
returning after stay abroad of two years or more.	Personal and household articles, other than those listed at Annexure-I but including articles mentioned in Annexure-II not more than one unit each, upto an aggregate value of seven lakh fifty thousand rupees.	(i) Minimum stay of two years abroad, immediately preceding the date of his or her arrival on transfer of residence;	<p>(a) For condition (i), shortfall of upto two months in stay abroad can be condoned by Deputy Commissioner of Customs or Assistant Commissioner of Customs if the early return is on account of:-</p> <p>(i) terminal leave or vacation being availed of by</p>

Duration of stay	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
		<p>(ii) Total stay in India on short visit during the two preceding years should not exceed six months; and</p> <p>(iii) The passenger has not availed this concession in the preceding three years.</p>	<p>the passenger; or</p> <p>(ii) any other special circumstances for reasons to be recorded in writing.</p> <p>(b) For condition (ii), the Principal Commissioner of Customs or Commissioner of Customs may condone short visits in excess of six months in special circumstances for reasons to be recorded in writing.</p> <p>(c) For condition (iii), No relaxation.</p>

[No. 450/174/2024-Cus-IV]

Anurima

[Anurima Sharma]

Director (Customs)

Conclusion

The **Baggage Rules, 2026** bring structured clarity to passenger baggage provisions under Section 79 of the Customs Act, 1962. While the framework broadly continues the established system of value-based allowances and transfer of residence benefits, the formal supersession of the 2016 Rules ensures alignment with the current regulatory environment.

Travellers, returning professionals, foreign nationals relocating to India, and customs advisors must carefully evaluate eligibility, declaration requirements, and documentation to avoid disputes or duty demands at the port of arrival.

A clear understanding of these provisions ensures seamless clearance and compliance under the updated baggage regime effective from **2nd February, 2026**.

Notification Reference-Custom:
Notification No (NT)14/2026-Customs (NT)
01/02/2026

Customs Baggage (Declaration and Processing) Regulations, 2026 - A Complete Compliance Guide for International Passengers

The Central Board of Indirect Taxes and Customs has notified the **Customs Baggage (Declaration and Processing) Regulations, 2026** under section 81 of the Customs Act, 1962. These regulations come into force on **2nd February, 2026** and supersede:

- Passenger's Baggage (Levy of Fees) Regulations, 1966
- Baggage (Transit to Customs Stations) Regulations, 1967
- Customs Baggage Declaration Regulations, 2013

The new framework consolidates baggage declaration, processing, transit, custody, and disposal procedures into a unified regulatory structure. It also formalizes electronic declaration mechanisms through ICEGATE and the "Atithi" application.

These regulations apply to passengers arriving in India or departing from India and cover both accompanied and unaccompanied baggage.

Electronic Declaration Framework

H3: Mandatory Declaration for Dutiable or Prohibited Goods

Passengers arriving in India carrying dutiable or prohibited goods must:

- File an electronic declaration in **CBD-I**
- Submit supporting documents, where required
- Declare currency as per FEMA, 1999
- Provide advance details of:
 - NOC for pets (Animal Quarantine guidelines)
 - DGFT import authorisation, where applicable

Unaccompanied baggage containing dutiable personal effects must be declared electronically in **CBD-II**.

Declarations may be filed up to **three days prior to arrival**, though legal reckoning under section 77 of the Act begins from the date of arrival.

Risk-based evaluation will determine verification and examination requirements.

Temporary Import and Re-Import Procedures

Export Certificate for Indian Residents

Passengers carrying articles (other than used personal effects) intended for re-import duty-free must:

- Declare such items before departure
- Obtain an **Export Certificate (CBD-III)**

The certificate remains valid until first arrival in India or six months, whichever is earlier.

Temporary Import for Tourists

Tourists carrying personal articles for temporary use must declare at arrival and may be issued a **Temporary Baggage Import Certificate (CBD-IV)**.

Such items must be re-exported at the time of first departure or within six months.

Examination and Clearance Process

Passengers declaring goods must:

- Present baggage at the **Red Channel** or notified customs area
- Allow verification and examination

Clearance is granted where:

- No prohibited goods are found
- Duty payment is verified

Non-compliance may trigger action under the Customs Act, 1962.

Transit of Unaccompanied Baggage

Unaccompanied baggage may be transhipped to another customs station upon passenger request, subject to:

- Passenger-arranged transport
- Sealing at arrival station
- Execution of bond and security by authorized carrier

Transport may be by air, rail, or road.

Custody, Detention, and Disposal

Detention of Goods

Prohibited or dutiable goods may be detained under **CBD-V** and returned upon departure.

Unclaimed Baggage

If baggage remains unclaimed or uncleared for:

- Six months from arrival (extendable by another six months),

It may be sold after notice to the passenger.

Sale Proceeds Adjustment

Sale proceeds are appropriated toward:

1. Sale expenses
2. Freight and carrier charges
3. Customs duty
4. Custody charges
5. Government dues

Any balance is payable to the owner; if unpaid within six months, it is credited to the Central Government.

Record Retention and Filing

- Declarations and supporting documents must be retained for **five years**.
- Authorized persons may file declarations for unaccompanied baggage.
- For minors, declarations must be filed by a family member or guardian, unless travelling alone.

Penalty Provisions

Contravention of these regulations attracts penalty under **section 158(2)(ii) of the Customs Act, 1962**.

Note :

These regulations digitize and modernize baggage processing while strengthening compliance controls through:

- Mandatory electronic declarations
- Risk-based assessment
- Clear certification systems (CBD-I to CBD-V)
- Defined custody and disposal timelines

Passengers must ensure accurate disclosures to avoid penalties, detention, or confiscation proceedings.



CBD-I

[See regulation 3(1)]

(INDIAN CUSTOMS DECLARATION FORM)

(Please read important information given below before filling this form)

1. Name of passenger
2. Passport Number.....
3. Nationality.....
4. Date of arrival..... (DD/MM/YYYY)
5. Flight No.....
6. E Ticket No.
7. PNR.....
8. Mobile No.
9. Email:
10. Local address
11. Address abroad
12. Number of baggage (including hand baggage)
13. Country from where coming.....
14. Countries visited in last six days
15. Value of goods other than used personal effects subjected to duty assessment (Rs.)
16. Are you carrying any pets? Yes/ No
(i) if yes, then please attach NOC/ Import Authorisation Yes /No

17. Are you carrying any jewellery which is beyond satisfying daily necessities of life or beyond the prescribed special allowance for jewellery for eligible passenger? Yes/No

If yes,

- (i) total weight of personal jewellery (new/used):
- (ii) total weight of jewellery being carried including (i) above:

18. Are you bringing the following articles into India? (Please tick Yes or No)

- (i) Prohibited articles Yes/ No
- (ii) Television Yes/No
- (iii) Gold bullion Yes/ No
- (iv) Meat and meat products/dairy products/fish/poultry products Yes/ No
- (v) Seeds/plants /fruits/flowers/other planting material Yes/ No
- (vi) Satellite phone Yes/ No
- (vii) Indian currency exceeding Rs. 25,000/- Yes/ No
- (viii) Foreign currency notes exceed US \$ 5,000 or equivalent Yes/ No
- (ix) Aggregate value of foreign exchange including currency exceeds US \$ 10,000 or equivalent. Yes/ No
- (x) Drones Yes/ No

Please report to Customs Officer at the Red Channel in case answer to any of the above information at S. nos 16, 17 and 18 is 'Yes'.

Declaration:

19. I/We hereby declare that above declaration is true and correct to the best of my knowledge and nothing has been concealed thereof.

Signature of passenger/authorised person

IMPORTANT INFORMATION

Articles prohibited for import include:

1. Maps and literature where Indian external boundaries have been shown incorrectly;
2. Narcotic Drugs and Psychotropic Substances;
3. Goods violating any of the legally enforceable intellectual property rights;
4. Wild life products;
5. Indian counterfeit currency notes or coin; and
6. Specified live birds and animals.

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	Jewellery: 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

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

If your baggage is mishandled/lost on arrival, please obtain endorsement of free allowance, if any, from Customs Officer at Mishandled Baggage Counter electronically or otherwise.

For updated information on articles prohibited or restricted for import or in case of any difficulty or complaint, please contact the Customs Help Desk at the arrival hall.

CURRENCY DECLARATION FORM

[See regulation 3(1)]

Instructions for passengers:

1. This form need not be completed in cases where the aggregate value of the foreign exchange brought in by the passenger in the form of currency notes, bank notes, or travellers' cheques does not exceed U.S. \$ 10,000/- or its equivalent and/or the value of foreign currency notes does not exceed U.S. \$ 5,000 or its equivalent.
2. Passengers are advised to produce this form to a bank authorised to deal in foreign exchange or money changer at the time of conversion of foreign exchange into Indian rupees or reconversion of rupees into foreign exchange.
3. Visitors to India may please note that in case they do not wish to encash all the foreign exchange declared above they should retain this form with them for production to the Customs at the time of their departure from India to enable them to take with them the unutilized balance.
4. Details of travellers' cheques or currency notes need not be furnished.
5. Foreign tourists need not indicate their address.

(To be completed by passengers)

I _____ hereby,
declare that the following foreign exchange is in my possession at the time of my arrival in India:

(Aggregate value only)

Sl. No.	Name of currency	Currency notes	Travellers Cheques	Total
(1)	(2)	(3)	(4)	(5)

Signature _____

Passport No. _____

Nationality _____

To be completed by Customs Officer

This is to certify that the above-named person has brought with him foreign exchange as indicated above.

Date:

(Stamp and Signature of Customs Officer)

(Space for endorsement)

Sl. No	Date	Distinctive number of encashment certificate	Amount changed	Stamp and signature of Bank or Money Changer
(1)	(2)	(3)	(4)	(5)



CBD-II

[See regulation 3(2)]

(UNACCOMPANIED BAGGAGE DECLARATION FORM FOR IMPORT)

1. Passenger details:

- (i) Name(in full):
- (ii) Local address 1:
- (iii) Local address 2:
- (iv) City:
- (v) State:
- (vi) Pin:
- (vii) Mobile No:
- (viii) Email Id:
- (ix) Nationality:
- (x) Gender:
- (xi) Passport No:
- (xii) Passport is valid up to:
- (xiii) Old Passport No, if any:
- (xiv) Date of departure of passenger from India
- (xv) Date of arrival of passenger from abroad

2. Details of authorised person, if any, (including Customs Broker):

3. Baggage Details:

- (i) Baggage Type: TR/NTR
- (ii) Country of consignment:
- (iii) Port of shipment/ loading:
- (iv) Date of shipment of goods:
- (v) Whether availed TR in the past: Yes/No
- (vi) Dates of availment of TR during last 3 years:
- (vii) Details of transport documents:

Sl. No	IGM/SAM No and Date	MAWB/MBL No & Date	HAWB/HBL No & Date	Total Package	Gross wt.(KGs)
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4. Details of Containers:

Sl. No	IGM/SAM No	IGM/SAM Date	Container No	Seal No

5. Details of short visits made to India during preceding two years -for TR only:

Sl. No	Date	
	From (date of arrival in India)	To (date of departure from India)

6. Details of articles imported:

Sl. No	Article description	Additional details:	Brand	Quantity	Unit Quantity Code	Unit Value	Total Declared Value

Declaration:

1. I/We hereby declare that particulars given above are true and correct.
2. For a resident/tourist of Indian origin: I/We hereby declare that I am eligible for transfer of residence allowances on the basis of my claimed stay abroad.
3. For a foreigner with a valid visa, other than tourist visa: I/We hereby declare that I am eligible for transfer of residence allowances on the basis of my claimed stay in India. In case of shortfall in duration of stay in India, I shall inform Customs about the same.
4. I/We hereby declare that I/We abide by the provisions under the Customs Act, 1962 and may be liable for payment of duty along with applicable interest.

(Signature of passenger/ authorised person)

Note: TR-Transfer Residence, NTR-other than TR.

CBD- III

[See regulation 4]

(EXPORT CERTIFICATE)

PART - A

1. Passenger details:

- (i) Name (in full):
- (ii) Local address:
- (iii) Address abroad:
- (iv) Mobile No:
- (v) Email Id:
- (vi) Nationality:
- (vii) Gender:
- (viii) Passport No:
- (ix) Place/ date of issue:
- (x) Date of departure of passenger from India:

Signature of passenger

2. Article details:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Value	Colour photograph	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

3. Declaration:

1. I/We hereby declare that particulars given above are true and correct.

2. I hereby declare that the article or articles particulars of which are given above is my personal valuable articles and is for my personal use, not for commercial purposes. I further declare that draw back of duty is not being claimed of exportation.

Date:

Signature of passenger

To be completed by Customs Officer

This is to certify that the particulars of the articles noted above have been verified and found correct.

Date	Name and Designation of the Customs Officer	Signature of Customs Officer	Complete Official Stamp:	Name of the I/C Shift DC/AC	Countersignature of I/C Shift DC/AC	Complete Official Stamp:
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note: 1. Export Certificate Number and date will be generated electronically or otherwise on the submission by the passenger.

2. In case of this certificate generated manually, complete official stamp is to be affixed.

CBD -IV

[See regulation 4]

(Temporary Baggage Import Certificate)

PART – A

1. Passenger details:

- (i) Name (in full):
- (ii) Address abroad:
- (iii) Address in India:
- (iv) Mobile No:
- (v) Email Id:
- (vi) Nationality:
- (vii) Gender:
- (viii) Passport No:
- (ix) Place/ date of issue:
- (x) Date of arrival in India:
- (xi) Flight details:
- (xii) Tentative date of departure from India:
- (xiii) Tentative port or airport of departure:

2. Article details:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Value	Colour photograph	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

3. Declaration:

1.I/We hereby declare that particulars given above are true and correct.

2. I hereby declare that the article/articles particulars of which are given above is/are my personal valuable articles and is/are for my personal use, not for commercial purposes. I further declare that,

except articles consumed during my stay, all such article(s) shall be re-exported upon my departure from India to a foreign destination.

3. I undertake to re-export the declared articles at the time of my departure from India and I/We abide by the provisions under the Customs Act, 1962 and may be liable for payment of duty along with applicable interest.

Date:

Signature of passenger

To be completed by Customs Officer

This is to certify that the particulars of the articles noted above have been verified and found correct.

Date	Name and Designation of the Customs Officer	Signature of Customs Officer	Complete Official Stamp:	Name of the I/C Shift DC/AC	Countersignature of I/C Shift DC/AC	Complete Official Stamp:
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note. 1. Temporary baggage Import Certificate Number and date shall be generated electronically or otherwise on the submission by the passenger.

2. In case of this certificate being generated manually, complete official stamp is to be affixed.

CBD-V

[See regulation 7]

(DETENTION RECEIPT)

1. Passenger details:

- (i) Name (in full):
- (ii) Address in India:
- (iii) Address abroad:
- (iv) Mobile No:
- (v) Instant Messenger Number:
- (vi) Email Id:
- (vii) Nationality:
- (viii) Gender:
- (ix) Passport No:
- (x) Place or date of issue:
- (xi) Date of arrival in India:
- (xii) Port or airport of arrival:
- (xiii) Boarding pass of the passenger:
- (xiv) Flight details:
- (xv) Tentative Date of departure from India, if any:
- (xvi) Port or airport of departure, if any:

2. Article details:

- (i) Baggage declaration number:
- (ii) Baggage declaration date:
- (iii) Article details:

Declaration

3. I hereby confirm that the goods presented for examination belongs to me.

4. I declare that the above information is true and correct to the best of my knowledge and belief.

Date:

Signature of passenger

PART-B

(Customs Endorsement at arrival)

5. The following details to be filled by the Customs Officer:

- (i) Baggage Declaration Number and Date:
- (ii) Passenger name:
- (iii) Date and time of detention/seizure of the goods:
- (iv) Number of articles detained/seized:
- (v) Appraisement details of the detained/seized article:
- (vi) The details of articles detained/seized:

Sl. No.	Invoice details, if any	Description of articles (Name of the product & manufacturer)	Identification of particulars (Hallmark, Makes/Number, Model No. & year of manufacture)	Net weight of the detained/seized articles	Value	Duty, if any	Colour photograph (in presence of the passenger)	Reasons of the detention/seizure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

6. Certified that the copy of the Passport, Boarding Pass of the passenger have been collected and the process of detention/seizure and appraisement and the tentative time to conclude the proceedings have been clearly explained to the passenger(s). Further, the image of the detained/seized articles have been shared with the passenger.

Sl. No.	Date	Signature of passenger	Name and Designation of the Customs Officer making the detention or seizure	Signature of the Customs Officer
(1)	(2)	(3)	(4)	(5)

Conclusion

The **Customs Baggage (Declaration and Processing) Regulations, 2026**, effective 2nd February 2026, mark a structural shift toward digital, risk-managed, and transparent baggage clearance.

International passengers, NRIs, OCI cardholders, and tourists should:

- Use ICEGATE or the Atithi platform for advance declarations
- Maintain supporting documents
- Monitor six-month timelines for temporary imports
- Ensure proper certification for re-import benefits

Proactive compliance will ensure smooth clearance, avoid detention risks, and minimize financial exposure under the Customs Act.

Notification Reference-Custom:
Notification No (NT)15/2026-Customs (NT)
01/02/2026

Circular:

Clarification on “RPA (Remote Pilot Aircraft)” for Military Use under Notification No. 45/2025-Customs

The Government has issued a clarification regarding the scope of the term “**RPA (Remote Pilot Aircraft)**” appearing at **S. No. 59 of Table II of Notification No. 45/2025-Customs dated 24th October, 2025.**

The notification grants exemption from **Basic Customs Duty (BCD)** and **Integrated Goods and Services Tax (IGST)** on specified imports meant for defence purposes. However, ambiguity existed on whether the term “RPA” was restricted to a specific aircraft category or whether it included drones and other unmanned aerial systems.

The clarification removes this uncertainty and provides operational clarity for defence-related imports.

Background – Exemption under Notification No. 45/2025-Customs

Under **S. No. 59 of Table II**, exemption from payment of:

- Basic Customs Duty (BCD), and
- Integrated Goods and Services Tax (IGST)

has been prescribed for “**RPA (Remote Pilot Aircraft) for military use.**”

The objective of this exemption is to facilitate defence procurement by reducing the tax incidence on strategic imports.

Eligibility Conditions for Availing the Exemption

The exemption is conditional and applies only when specific statutory requirements are fulfilled.

Eligible Importers

The goods must be imported into India by:

- The Ministry of Defence (MoD),
- The Defence Forces,
- Defence Public Sector Units (DPSUs),
- Other Public Sector Units (PSUs), or

- Any other entity importing the goods for the Defence Forces.

Imports by commercial entities for non-defence purposes do not qualify.

Mandatory Certification Requirement

To avail the exemption, the importer must furnish:

- A certificate issued by an officer
- Not below the rank of **Joint Secretary to the Government of India**
- In the Ministry of Defence

This certification confirms that the imported goods are intended for defence use and is a mandatory pre-condition for claiming the exemption.

Clarification on the Scope of “RPA”

It has been clarified that for the purposes of **S. No. 59 of Table II**, the term “RPA (Remote Pilot Aircraft)” includes:

- Aircraft that are remotely piloted,
- By whatever name known, including:
 - Drones
 - Unmanned Aerial Vehicles (UAV)
 - Unmanned Aircraft Systems (UAS)

Accordingly, the exemption applies irrespective of the commercial or technical terminology used, provided the aircraft is remotely piloted and meant for military use.

Practical Implications for Defence Procurement

This clarification ensures:

- Uniform interpretation across customs formations
- Reduced scope for disputes at the time of assessment
- Certainty for defence procurement agencies and suppliers
- Smoother clearance of unmanned military systems

By expressly covering drones, UAVs, and UAS, the clarification aligns the exemption with contemporary defence technology terminology.

Note

- The exemption applies strictly to military use.
- Both importer eligibility and Joint Secretary certification are mandatory.
- Any difficulty in implementation may be brought to the notice of the Board.
- Non-compliance with prescribed conditions may result in denial of exemption benefits.

Conclusion

The clarification on the term **RPA (Remote Pilot Aircraft)** under **Notification No. 45/2025-Customs dated 24th October, 2025** provides essential interpretational clarity.

By explicitly including **Drones, UAVs, and UAS**, the Government has confirmed that modern remotely piloted military aircraft systems qualify for exemption from BCD and IGST, subject to strict procedural conditions.

For defence entities and related public sector undertakings, this clarification reduces ambiguity, ensures compliance certainty, and supports seamless procurement of critical unmanned defence technology.

**Notification Reference-Custom:
Circular No.02/2026-Customs
01/02/2026**

Extension of Deferred Payment Period to 30 Days and Inclusion of 'Eligible Manufacturer Importer' under Deferred Payment of Import Duty Rules, 2016

The Central Board of Indirect Taxes and Customs (CBIC) has amended the **Deferred Payment of Import Duty Rules, 2016**, originally notified under **Notification No. 134/2016-Customs (N.T.)**, to enhance operational and financial flexibility for trade.

Through **Notification No. 13/2026-Customs (N.T.) dated 1st February, 2026**, the time period for deferred payment of import duty has been extended. Further, **Notification No. 12/2026-Customs (N.T.) dated 1st February, 2026** introduces a new category of eligible importer termed as '**Eligible Manufacturer Importer**'.

These changes are aligned with the objective of easing compliance and improving cash flow efficiency for importers.

Background – Deferred Payment of Import Duty Rules, 2016

The Deferred Payment of Import Duty Rules, 2016 were framed under the provisions of **Section 47 of the Customs Act, 1962**.

The scheme permits specified classes of importers to defer payment of customs import duty instead of paying duty immediately at the time of clearance. This mechanism provides structured credit support and reduces working capital pressure.

Extension of Deferred Payment Period from 15 Days to 30 Days

Amendment to Rule 4

Vide **Notification No. 13/2026-Customs (N.T.) dated 1st February, 2026**, Rule 4 of the Deferred Payment of Import Duty Rules, 2016 has been amended to extend the payment window.

Revised Time Limits

The deferred payment timelines are now prescribed as follows:

- For goods corresponding to Bills of Entry returned for payment from the 1st day to the last day of any month (other than March), the duty shall be paid by the 1st day of the following month.
- For goods corresponding to Bills of Entry returned for payment from the 1st day to the 31st day of March, the duty shall be paid by the 31st day of March.

This effectively extends the deferred payment period from 15 days to up to 30 days, depending on the date of return of the Bill of Entry.

Effective Date

The amended time limits shall apply to all eligible importers covered under the deferred payment scheme with effect from **01.03.2026**.

Eligible importers must ensure payment strictly within the revised timelines prescribed under amended Rule 4.

Introduction of 'Eligible Manufacturer Importer' as a New Class of Importer

Notification of New Category

Vide **Notification No. 12/2026-Customs (N.T.) dated 1st February, 2026**, a separate class of eligible importer has been notified under the Deferred Payment of Import Duty framework:

- **'Eligible Manufacturer Importer'**

This category has been introduced to widen the scope of the deferred payment facility and provide additional support to manufacturing entities.

Approval Authority and Application Process

- The 'Eligible Manufacturer Importer' shall be approved by the **Directorate of International Customs, CBIC**.
- Detailed instructions and guidelines will be issued separately.
- Applications under this category shall be allowed to be filed from **01.03.2026**.

Validity of the Facility

The deferred payment facility for 'Eligible Manufacturer Importers' shall be available up to **31st March, 2028**.

This indicates a time-bound facilitation measure intended to support manufacturing-linked imports.

Monitoring and Implementation

Chief Commissioners of Customs have been directed to ensure uniform implementation across all field formations.

Reports relating to availing the deferred payment facility are available through **ICES dashboards** accessible to the Principal Commissioner / Commissioner of the respective Customs station. Monitoring of timely payments as per the amended rules has been specifically emphasized.

Any implementation difficulty may be brought to the notice of the Board.

Note

- The extended 30-day deferred payment timeline applies to all existing eligible importers from 01.03.2026.
- The March-specific provision requires duty payment by 31st March for Bills of Entry returned during March.
- 'Eligible Manufacturer Importer' is a newly notified class requiring approval from the Directorate of International Customs.
- The facility for this new class is valid up to 31st March, 2028.

Non-adherence to prescribed timelines may attract consequences under the Customs Act, 1962 and relevant rules.

Conclusion

The amendments to the Deferred Payment of Import Duty Rules, 2016 represent a significant facilitation measure for trade and industry.

By extending the deferred payment window to 30 days and introducing the 'Eligible Manufacturer Importer' category, CBIC has strengthened the framework supporting import-driven manufacturing and trade liquidity.

Importers should review their compliance systems, align payment cycles with the revised timelines effective 01.03.2026, and evaluate eligibility under the newly introduced category to optimize operational and financial efficiency.

<p>Notification Reference-Custom: Circular No.03/2026-Customs 01/02/2026</p>

Guidelines for Uniform Implementation of Baggage Rules, 2026

The Central Board of Indirect Taxes and Customs has issued a Master Circular to ensure uniform implementation of the **Baggage Rules, 2026** and the **Customs Baggage (Declaration and Processing) Regulations, 2026**, notified vide Notification No. 14/2026-Customs (N.T.) and 15/2026-Customs (N.T.), both dated 01st February, 2026.

These Rules supersede the earlier Baggage Rules, 2016 and aim to simplify procedures, enhance passenger facilitation, enable advance electronic declarations, and strengthen transparency in baggage clearance. The Master Circular consolidates statutory provisions and relevant operational clarifications issued earlier, without amending or expanding the scope of the Customs Act, 1962 or the notified Rules.

This consolidated framework applies to all passengers arriving in or departing from India, including residents, tourists, non-resident Indians, OCI cardholders, foreigners with valid visas, crew members, and diplomatic personnel. A new passenger category - foreigners with valid visas other than tourist visas - has been introduced to address long-term residents in India.

Scope and Applicability

The Circular applies to:

- Accompanied baggage
- Unaccompanied baggage
- Airports, seaports, land customs stations, and other notified customs stations

It also supersedes earlier circulars as specified in Annexure A to the Master Circular.

Declaration of Baggage

Green Channel and Mandatory Declaration

Passengers not carrying dutiable goods, prohibited items, currency requiring declaration, or pets may exit through the Green Channel.

Passengers carrying dutiable or prohibited goods must:

- File an electronic declaration in the prescribed Customs Declaration Form
- Submit declaration before entering the Green Channel
- File declaration upon arrival or up to three days in advance

The Directorate General of Systems has developed the web and mobile application “Atithi” for this purpose.

Where electronic filing is not feasible, alternative modes may be permitted by the proper officer as per Regulations.

Non-declaration or mis-declaration attracts action under the Customs Act, 1962.

Unaccompanied baggage containing dutiable personal effects must also be declared electronically and processed as per prescribed procedures.

Personal Effects and Duty-Free Allowances

Definition of Personal Effects

Personal effects include articles required for personal use during the journey, whether new or used, excluding goods imported or exported for commercial purposes.

The definition aligns with the Revised Kyoto Convention.

Only used personal effects required for daily necessities are allowed duty-free without limit. Officers are not required to verify newness unless articles appear prima facie new, such as being in original packaging.

Passengers (excluding infants) are entitled to:

- Monetary duty-free allowances
- Transfer of residence benefits
- Category-based concessions depending on duration of stay abroad

These benefits are detailed in Annexure-B of the Circular.

Temporary Export and Temporary Import Certificates

Passengers may:

- Apply for export certificates before departure via Atithi
- Obtain verification by Customs for valuables being carried abroad

The temporary export certificate remains valid until first arrival in India or six months, whichever is earlier.

Tourists may import valuables temporarily duty-free subject to:

- Declaration at arrival
- Issuance of temporary baggage import certificate

- Mandatory re-export within six months or at first departure

Passengers are advised to obtain temporary certificates for valuables not forming part of daily personal use.

Jewellery and Valuables

The Baggage Rules, 2026 provide distinct treatment for jewellery.

Used Personal Jewellery

Used personal jewellery required for daily necessities and carried in bona fide baggage is allowed duty-free, subject to risk-based verification.

Jewellery Not Forming Part of Personal Effects

1. Jewellery not required for daily necessities is not duty-free but may be cleared on payment of applicable duty.
2. Re-import may be allowed duty-free for residents, tourists of Indian origin, or foreigners with valid non-tourist visas if supported by an export certificate.
3. Tourists may temporarily import jewellery subject to declaration and re-export conditions.
4. Non-bona fide or undeclared jewellery attracts duty and action under the Customs Act, 1962.

Special Jewellery Allowance

Eligible residents and tourists of Indian origin residing abroad for more than one year are allowed a special duty-free jewellery allowance as prescribed under the Rules. Excess jewellery is subject to applicable customs duty.

Goods in Commercial Quantity

Passengers carrying goods in commercial quantity or prohibited goods are not entitled to clearance as bona fide baggage.

Such goods:

- May be adjudicated
- May attract redemption fine and penalty
- May lead to prosecution where warranted

Marginal excess of otherwise bona fide goods may be cleared on payment of duty. Presence of limited commercial goods does not automatically render entire baggage non-bona fide.

Temporary Detention for Release or Re-Export

Where a passenger requests detention of dutiable, restricted, or prohibited articles and completes due procedures under the Customs Act, 1962, the proper officer may detain such articles and issue a detention receipt containing full particulars.

The process of detention, appraisal, release, or re-export must be clearly explained to the passenger. Articles may subsequently be released or returned at departure, subject to verification and compliance.

Temporary baggage import certificates and detention receipts are facilitative measures to balance passenger convenience with revenue protection and regulatory compliance.

Unaccompanied Baggage

Applicability and Compliance

All provisions applicable to accompanied baggage apply equally to unaccompanied baggage, except the general free allowance.

Key points:

- Bona fide nature must be established prior to clearance
- Declaration may be filed by an authorised person on behalf of the passenger
- Articles listed in Annexure-II are allowed under transfer of residence (one article each subject to value limits and conditions)
- Risk-based examination applies

Declarations for accompanied baggage (CBD-I via Atithi) and unaccompanied baggage (CBD-II on ICEGATE) are to be integrated and interlinked to prevent misuse and ensure effective monitoring.

Transit and Transshipment

Unaccompanied baggage may be cleared at a customs station other than the station of arrival provided:

- Baggage is duly manifested for transshipment
- It is sealed at the station of arrival in presence of the passenger or authorised representative
- Transportation is through an authorised carrier
- Bond execution and security are furnished to the satisfaction of the Principal Commissioner or Commissioner of Customs

Special Categories of Passengers

Crew members are entitled only to limited concessions expressly provided under the Baggage Rules, 2026 and are not to be treated as passengers for other purposes. Import beyond entitlement is unauthorised and liable to confiscation.

Diplomatic officers and Government officials returning from foreign assignments are governed by the Baggage Rules, 2026.

Import of firearms and motor vehicles as baggage continues to be governed by the ITC (HS) and the Foreign Trade Policy issued by DGFT. The Baggage Rules, 2026 do not confer independent entitlement for such imports.

Mishandled Baggage

Mishandled baggage may be cleared at customs stations other than the port or airport of arrival at the request of the airline, subject to verification of bona fide nature and production of necessary documents.

Treatment at Land Borders

Passengers arriving by land are allowed duty-free clearance only of used personal effects required for daily necessities of life.

The general duty-free allowance applicable to air or sea arrivals does not apply to land border arrivals, irrespective of passenger category.

Import of Gold and Silver

Eligible passengers may import gold and silver strictly in accordance with Notification No. 45/2025-Customs dated 24th October, 2025, as amended from time to time.

Verification Framework

Verification of declarations shall be undertaken based on risk-based evaluation.

Routine or indiscriminate examination of bona fide baggage must be avoided. Supervisory officers are required to ensure uniform application and prevent avoidable inconvenience to genuine passengers.

Based on risk profiling or specific intelligence, Customs may identify passengers for examination and direct them to the Red Channel in accordance with prescribed procedures.

Implementation and Outreach

Field formations may issue public notices and undertake outreach in coordination with airlines and stakeholders to familiarise passengers with the revised baggage regime.

Officers at arrival and departure terminals must be adequately trained to ensure consistent implementation.

The Directorate General of Systems may issue detailed traveller guidelines for smooth implementation of the Baggage Rules, 2026 and the Customs Baggage (Declaration and Processing) Regulations, 2026 through the Atithi application.

Note

This Master Circular is clarificatory in nature. It does not amend, dilute, or expand the scope of the Customs Act, 1962, the Baggage Rules, 2026, or the Customs Baggage (Declaration and Processing) Regulations, 2026. It consolidates statutory provisions and applicable instructions to ensure uniformity across all customs formations.

Annexure -A

List of rescinded Circulars or Instructions on baggage including:

Sl. No.	Circular/Instruction No and dated	Subject
1.	497/57/87-Cus. VI dated 05.01.1988.	Fire arms imported in baggage or under Transfer of Residence etc. - Disposal of
2.	520/52/87-Cus. VI dated 15.06.1988.	Currency Declaration Form
3.	497/35/88-Cus. VI dated 19.09.1988.	Furnishing of guarantees by persons who have availed of T.R.benefit and seek to make short visits abroad within a period of one year of stay in India - reference from employees of foreign firms investing in India or operating an office in India-Regarding.
4.	520/17/87-Cus. VI (Vol. III) dated 04.11.1988.	Baggage — Clearance of mis-handled baggage in an international airport
5.	497/01/91-Cus. VI dated 02.04.1991.	Eligibility of personal computer to duty free import as professional equipment under rule 4 of the Transfer of Residence Rules, 1978, clarification - Regarding.
6.	495/05/92-Cus. VI dated 22.04.1992.	Regarding acceptance of duty on import of gold in convertible foreign currency- Regarding.
7.	495/10/92- Cus. VI dated 07.07.1992.	Baggage - Import of commercial goods as part of the baggage
8.	497/02/92-Cus. VI dated 08.04.1993.	Transfer of Residence Rules. 1978 - Clearance of unaccompanied baggage - Regarding.
9.	495/05/92-Cus. VI dated 10.05.1993	Gold Import scheme-Gold not declared by passengers-whether liable to absolute confiscation – Instructions - Regarding
10.	495/18/93-Cus. VI dated 28.05.1993.	Rate of duty on unaccompanied baggage under the provisions of Section 78 of Customs Act, 1962 - Regarding.
11.	495/37/93-Cus. VI dated 02.02.1994.	T.B.R.E. procedure - Issue of one T.B.R.E. for group of tourists travelling together - Regarding.
12.	95/02/9-Cus. VI dated 18.07.1994.	Short visits abroad after availing Transfer of Residence facility during period of one year stay in India - Regarding
13.	495/19/93-Cus. (VI) dated 06.10.1994.	Export of Personal jewellery through the mode of baggage – Regarding.
14.	3/95-Cus. dated 12.01.1995.	Import of Firearms under Baggage and Transfer of Residence Rules-Clarification regarding.
15.	4/95-Cus. dated 12.01.1995.	Grant of Customs facilities to Indian Diplomatic Officers returning to India on termination of their assignment in Indian Mission abroad - reg.
16.	10/95-Cus. dated 02.02.1995.	Guidelines for Baggage Clearance - Compilation of instructions issued by CBEC on clearance of

		passengers' baggage (as on 30.9.94).
17.	17/95-Cus. dated 01.03.1995.	Export of Commercial Goods as Baggage - Instructions reg.
18.	50/95 dated 18.05.1995.	Import of personal and household effects under T.R. concessions - complaints of harassment - reg.
19.	63/95-Cus. dated 07.06.1995.	Transfer of Residence Form in vogue for claiming benefits of Transfer of Residence under Chapter IV of the Baggage Rules, 1994 - reg.
20.	73/95-Cus. dated 26.06.1995.	Imports by Airlines Crew-Clarification regarding
21.	74/95-Cus. dated 27.06.1995.	Gold/ Silver Import scheme- clarification regarding importability of Gold/Silver Coins-Regarding.
22.	96 dated 29.08.1995.	Clarification regarding policy relating import of cars
23.	495/6/96-Cus.VI dated 06.05.1996.	Import of Goods in Commercial Quantities in Baggage - Regarding
24.	64/96- Cus. VI dated 17.12.1996.	Permissibility of free allowance to passengers when the whole of the goods or a part of the goods of their baggage is treated to be imported in commercial quantity.
25.	66/96- CUS-VI dated 26.12.1996.	Authorising Central Excise and Customs Officer in ICD / FPO and Cargo Complexes to issue Export Certificates for frequently traveling international passengers.
26.	53/97-Cus. dated 17.10.1997.	Haj Pilgrims - Information of Baggage Rules etc.
27.	53/98- Customs dated 29.07.1998.	Eight report of Estimates Committee (11th Lok Sabha) on disposal of detained passenger Baggage at International Airports, action taken by the Government on the recommendations contained in the forty-ninth report of Estimates Committee (10th Lok Sabha) on the Ministry of Finance (Department of Revenue) Customs clearance at International Airport - Reg.
28.	72/98- Customs dated 24.09.1998.	Eighth Report of Estimates Committee (11th Lok Sabha) on disposal of passenger baggage detained at International Air ports; action taken by the Govt, on the recommendations contained in the forty-ninth report of Estimates Committee (10th Lok Sabha on the Ministry of Finance (Department of Revenue) Customs clearance at International Airport - Reg.
29.	12/2000-Cus dated 18.02.2000.	Baggage Rules -Tourist baggage - no endorsement of imports of personal effects on tourists' passports
30.	29/2000-Cus dated 11.04.2000.	Baggage- commercial quantity - redemption fine/personal penalty leviable
31.	41/2000- Cus dated 12.05.2000.	Passengers' baggage - screening
32.	9/2001-CUS dated 22.02.2001.	Import of goods in commercial quantity as baggage - Procedure for acceptance of Oral Declaration of passengers- Regarding.
33.	2/2002-Cus-Cus VI	Issue of Export Certificate to frequently travelling international

	dated 08.01.2002.	passengers-reg.
34.	05/2014-Customs dated 27.02.2014.	Customs Baggage Declaration Regulations 2013- implementation thereof-reg.
35.	08/2016-Customs dated 08.03.2016.	Dispensing of Customs Baggage Declaration Form for domestic passengers- regarding

Annexure- B

(a) Duty- free allowance for *bona fide* baggage: Passengers, excluding infants are allowed duty free clearance of articles in their *bona fide* baggage up to the value prescribed below:

S. No.	Class of passengers	Duty free allowance (in rupees)	Mode of Travel
1.	Resident	75,000/-	Arriving through any mode other than land
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/-	

(b) The duty free allowances admissible to eligible passengers under transfer of residence, will be determined based on the duration of stay abroad and or in India, subject to the fulfilment of the conditions and limits specified below:

(in Rupees)

Stay duration abroad	Residents/ Tourists of Indian Origin
3-12 months	1,50,000
1-2 years	3,00,000
More than 2 yrs	7,50,000

Stay duration in India	Foreigner with a valid visa, other than tourist visa
6-12 months	1,50,000
1-2 years	3,00,000
More than 2 yrs	7,50,000
Stay duration abroad	
More than 2 yrs	7,50,000

M. S. S.
07/02/2026

Conclusion

The Guidelines for Uniform Implementation of Baggage Rules, 2026 establish a structured, technology-enabled, and risk-based baggage clearance regime. By integrating electronic declarations, introducing clearer classification of passengers, defining jewellery treatment, regulating commercial quantity imports, and strengthening monitoring mechanisms, the framework seeks to balance facilitation with enforcement.

For passengers, compliance begins with proper declaration and understanding of applicable allowances. For field formations, the emphasis is on uniform application, transparency, and risk-based intervention to ensure seamless passenger movement while safeguarding revenue and regulatory objectives.

**Notification Reference-Custom:
Circular No.04/2026-Customs
01/02/2026**

Onboarding of CDSCO, WCCB, Textile Committee and MeitY on SWIFT 2.0 as a Single Touch Point for Trade

The Central Board of Indirect Taxes and Customs (CBIC), through Board Circular No. 29/2025-Customs dated 21.11.2025, introduced SWIFT 2.0 with the objective of creating a unified digital interface for trade. The platform was conceptualised to onboard more than 60 Partner Government Agencies (PGAs) in a phased manner and provide a single touch point for EXIM clearances.

As part of the continued rollout, SWIFT 2.0 has now been expanded to include CDSCO, WCCB, Textile Committee and the Ministry of Electronics and Information Technology (MeitY). This integration is aimed at streamlining documentation, reducing dwell time, and eliminating duplication in NOC/LPCO processing.

Phase-Wise Expansion of SWIFT 2.0

Initial Pilot Rollout

In the first phase, three PGAs were onboarded on a pilot basis:

- Animal Quarantine and Certification Services (AQCS)
- Plant Quarantine Management System (PQMS)
- Food Safety and Standards Authority of India (FSSAI)

The unified applications under SWIFT 2.0 are currently live as follows:

- AQCS: Live for NOC processing at all ports
- PQMS: Live for NOC processing at Delhi
- FSSAI: Live at notified FSSAI ports, including Delhi and Kolkata Region

Consolidated lists of data fields, values and document requirements were finalised to ensure harmonised filing and processing under the single-window environment.

Onboarding of CDSCO and WCCB

As part of further deepening SWIFT 2.0, two additional PGAs have been integrated:

- Central Drugs Standard Control Organization (CDSCO)
- Wildlife Crime Control Bureau (WCCB)

The consolidated data fields, document codes and declarations for WCCB and CDSCO have been finalised after inter-ministerial consultations involving:

- Ministry of Health & Family Welfare
- Ministry of Environment, Forest and Climate Change

Detailed requirements have been issued through annexures covering:

- Data fields and values
- Document codes
- Declarations for compliance

This structured integration ensures uniform processing of NOCs within the Customs IT ecosystem.

Integration of MeitY and Textile Committee

SWIFT 2.0 has also integrated:

- Ministry of Electronics and Information Technology (MeitY)
- Textile Committee

MeitY Integration

Under SWIFT 2.0:

- Concessional Rate of Customs Duty Certificates (CCDC)
- Compulsory Registration Order (CRO) exemption certificates

are generated and accessed through the SWIFT 2.0 dashboard.

These certificates are digitally integrated with the Bill of Entry for validation and record-keeping. As a result, physical production of such certificates before Customs authorities is no longer required.

Textile Committee Integration

For imports requiring Textile Committee intervention:

- Test reports are made available on the SWIFT dashboard
- Proper Customs officers can access the reports for clearance
- Prescribed fees can be paid through the single-touch-point interface

This significantly reduces manual coordination and documentation movement.

Harmonisation of LPCOs and NOCs Through Document Codes

Multiple PGAs traditionally issued Licences, Permits, Certificates and Other Documents (LPCOs) and NOCs through separate systems. To streamline this process:

- A specific document code has been assigned to each PGA-issued document
- Documents are mapped to appropriate codes within SWIFT 2.0
- Additional document codes for LPCOs/NOCs have been created
- Trade-facing upload document codes have been standardised
- Two document codes issued vide Circular No. 03/2020-Customs dated 15.01.2020 have been updated

This harmonisation ensures:

- Uniform document submission
- Reduced duplication
- Improved traceability within Customs systems

Collocation of PGA Officers on Customs IT Infrastructure

Earlier, AQCS, CDSCO and WCCB operated on separate systems. Under SWIFT 2.0:

- PGA officers of AQCS, CDSCO and WCCB have been collocated onto the Indian Customs IT infrastructure
- NOCs are processed directly within the Customs digital environment
- Separate submission of documents before individual authorities is no longer required

This integration is expected to reduce dwell time and simplify compliance for EXIM stakeholders.

Phased Rollout Timeline

The rollout plan provides a structured implementation roadmap:

- Five PGAs (FSSAI, AQCS, PQMS, WCCB and CDSCO) involved in live Customs clearance to be progressively onboarded for complete integration on or before 31st March, 2026
- All PGAs to be onboarded in a phased manner by 31st March, 2027

- Initial operational phase to collect stakeholder feedback prior to mandatory implementation

Field formations have been instructed to issue Public Notices/Trade Notices to sensitise stakeholders regarding correct and complete filing under SWIFT 2.0.

Operational Advisory and Stakeholder Feedback

DG Systems will issue a detailed advisory covering all PGAs integrated under SWIFT 2.0. The functionalities will initially operate in a feedback-driven mode to ensure system stability and user readiness before full-scale mandatory rollout.

Stakeholders facing implementation challenges may bring such issues to the notice of the Board at the earliest.

Note

SWIFT 2.0 represents a structural shift from fragmented PGA systems to a digitally unified clearance mechanism. Importers and exporters must ensure accurate data entry, proper mapping of document codes, and timely uploading of required documents to avoid clearance delays. Early familiarisation with the updated document codes and dashboard functionalities is advisable.

Annexure -A

1. Data fields and Documents requirement for WCCB

1.1 List of Data Fields required by WCCB

S. No	Data Field required by WCCB	M/O in WCCB	Mandatory/Conditional/Optional in BE
1	IEC	M	Mandatory
2	Custom House Code	M	Mandatory
3	Importer Name	M	Mandatory
4	Address of the Importer	M	Optional
5	Country of Origin	M	Mandatory
6	Supplier Country Name	M	Optional
7	Item No.	M	Mandatory
8	Invoice Sr. No.	M	Mandatory
9	Consignment Description	M	Mandatory
10	Gross quantity	M	Mandatory
11	HS Code	M	Mandatory
12	Value in Rupees (FOB/CIF/C & F)	M	Mandatory
13	Manufacture Name	O	Optional
14	Common name	M	Mandatory
15	Port of Entry	M	Mandatory
16	MAWB/BL No	M	Conditional (For Prior BE, this data field is Optional, otherwise mandatory.)
17	MAWB/BL Date	M	Conditional (For Prior BE, this data field is Optional, otherwise mandatory.)
18	IGM/ Arrival Date	M	Conditional (For Prior BE, this data field is Optional, otherwise mandatory.)
19	Gross Weight	O	Optional

20	Gross Weight Unit	O	Optional
21	Number of Packages	O	Optional
22	Package Code	O	Optional
23	Gateway IGM number	M	Conditional (For Prior BE, this data field is Optional, otherwise mandatory.)
24	IGM Date	M	Conditional (For Prior BE, this data field is Optional, otherwise mandatory.)
25	Invoice Date	O	Optional
26	Supplier Name	M	Mandatory
27	Supplier Address	O	Optional
28	Bill of Entry Number	M	Mandatory
29	Bill of Date	M	Mandatory
30	CFS Location	M	Not Available (This data field will be filed by the user in the Stage 2 – Mandatory Data field for Application, as the same is not being captured in BE filing.)
31	Mode of Entry / Shipment	M	Mandatory
32	Transit Country	O	Optional
33	Manufacturer Address	O	Optional

34	Scientific Name	M	Mandatory
35	CITES Permit No.	O	Optional (The user can file the Document Number in “Document Reference Number” data field while uploading in BE.)
36	CITES Permit Date	O	Optional (The user can file the Document Date in “Document Issue Date” data field while uploading the document in BE. (However, if the said document has been uploaded, then the Issue Date becomes Mandatory to be filed.)
37	CITES Permit Validity	O	Optional (The user can file the Seed dealer license valid up to in “Document Expiry Date” data field while uploading the document in BE.)

1.2 List of Documents required by WCCB

S. No	Document Code	Document Name	Document Description	Mandatory/Conditional/Optional
1.	331000	Invoice And Packing List	Document/message serving as a preliminary invoice, containing - on the whole - the same information as then final invoice, but not actually claiming payment.	Mandatory
2.	911000	Import License (DGFT)		Optional
6.	626000	Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) Certificate	A certificate used in the trade of endangered species in accordance with the CITES convention.	Optional
7.	626WC2	CITES Comparable Document for - Dalbergia sissoo	CITES Comparable Document - Dalbergia sissoo issued by Wildlife Crime Control Bureau	Optional

S. No	Document Code	Document Name	Document Description	Mandatory/Conditional/Optional
8.	811WC1	Pre-Convention Certificate	Pre-Convention Certificate is issued by Wildlife Crime Control Bureau if a specimen is procured before its being listed on CITES	Optional
9.	861WC1	Country of Origin (Non-Preferential)	Country of Origin (Non-Preferential) issued by Wildlife Crime Control Bureau	Optional

1.3 List of Declarations required by WCCB

S. No	Declaration Code	Declaration title	Declaration Description	Mandatory/Conditional/Optional
1.	WC001	Undertaking in case of an application to the Wildlife Crime Control Bureau	I/We hereby undertake full responsibility in the detailed provided in this Bill of Entry and this shipment.	Optional

Annexure - B

2. Data fields and Documents requirement for CDSCO

2.1 List of Data Fields required by CDSCO

S. No	Data Field required by CDSCO	M/O in CDSCO	Mandatory/Conditional/Optional in BE
1	Gateway IGM number	M	Conditional (For Prior BE, this data field is Optional, otherwise mandatory)
2	Consignment Description / Products name as per import permission / Variant Name	M	Mandatory
3	Exporting country	O	Optional
4	Port of Entry	O	Optional
5	Mode of Entry	M	Mandatory
6	Shipping/Airway Bill No.	M	Conditional (For Prior BE, this data field is Optional, otherwise mandatory)
7	Shipping/Airway Bill Date	M	Conditional (For Prior BE, this data field is Optional, otherwise mandatory)
8	Registration Certificate No.	O	Optional (The user can file the License Number in "Document Reference Number" data field while uploading the Registration certificate in BE.)
9	Registration Certificate Valid Up to	O	Optional (The user can file the License Number in "Document Reference Number" data field while uploading the Registration certificate in BE.)
10	Import License No.	O	Optional (The user can file the License Number in "Document Reference Number" data field while uploading the import License in BE.)

11	Import License Valid Up to	O	Optional (The user can file the License Number in “Document Reference Number” data field while uploading the import License in BE.)
12	Date of Lading	M	Conditional (For Prior BE, this data field is Optional, otherwise mandatory)
13	BE Number	M	Mandatory
14	BE Date	M	Mandatory
15	IE code	M	Mandatory
16	Importer Name	M	Mandatory
17	Importer Address	O	Optional
18	Country of Origin	M	Mandatory
19	Quantity	M	Mandatory
20	Units	M	Mandatory
21	CTH	M	Mandatory
22	Manufacturer Name	O	Optional
23	Exporter Name	M	Mandatory
24	Exporter Address	O	Optional
25	Invoice No	M	Mandatory
26	Invoice Value	M	Mandatory
27	Production Batch Identifier / Batch No.	M	Mandatory
28	Production Batch Quantity	M	Mandatory
29	Batch Quantity – Unit Quantity Code	M	Mandatory
30	Date of manufacturing	M	Mandatory
31	Date of Expiry	M	Mandatory
32	Best Before	M	Mandatory
33	Transit Country	O	Optional
34	Import Purpose	M	Mandatory

35	CFS Location	M	Not Available (This data field will be filed by the user in the Stage 2 – Mandatory Data field for Application, as the same is not being captured in BE filing.)
36	Invoice Date	O	Optional
37	Container ID	M	Conditional (This data field is NOT required for AIR sites, X-bond BEs and SEZ T & M Type Bes. However, the same is Mandatory for Sea Shipments)
38	Port of loading	M	Mandatory
39	Port of unloading	M	Mandatory
40	Number of Packages	O	Optional
41	Manufacturer Address	O	Optional
42	Unit price	M	Mandatory
43	Total CIF Value	O	Optional
44	Brand name	M	Mandatory
45	CAS No. / IUPAC name where available	O	Optional
46	Composition of Finished Formulation /Cosmetics	O	Optional
47	Item Identification (GTIN) where available	O	Optional
48	Is it a Re-import	M	Mandatory
49	Drug Category	M	Mandatory

50	Whether Import for export/third country export (Declaration added – need to implement)	M	
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2.2 List of Documents required by CDSCO

S. No.	Document Code	Document Name	Document Description	Mandatory/Conditional/Optional
1.	101DC2	COS-4A - Import of already registered cosmetics into India.	The Import Registration Number is issued by the CDSCO to authorize the import of cosmetics into India.	Conditional Same as the Document Description
2.	9111DC	Form 10 - License to import of drugs	Form 10 under the CDSCO is an import license for drugs and cosmetics.	Conditional Same as the Document Description
3.	811DC4	Dual Use NOC-CDSCO	A Dual Use NOC from the CDSCO is required for importing or using substances that have Dual Use other than as a drug.	Conditional Same as the Document Description
4.	811DC6	MD-17 - License to Import Medical devices for purpose of clinical investigation or Test or Evaluation or Demonstration or Training.	MD-17 test license to allows the import of small quantities of medical devices for specific purposes like testing, evaluation, training, or demonstration.	Optional
5.	101DC1	Form 41 - Registration certificate for import of drugs into India under Drugs & Cosmetics rule 1945.	Registration Certificate (Drugs) issued by Central Drug Standards Control Organization (Form 41)	Conditional In BE, the said document is mandatory for CTH pertaining to Drugs
6.	101DC3	Cos-2 (Cosmetic) - Import registration certificate for	Registration Certificate (Cosmetics) issued	Conditional In BE, the said document is

S. No.	Document Code	Document Name	Document Description	Mandatory/Conditional/Optional
		import of cosmetics into India.	by Central Drug Standards Control Organization for first registration of Importer / Exporter (Form 43)	mandatory for CTH pertaining to Cosmetics
7.	1010DC	Registration Certificate	The Certificate issued by the Drug Controller General for the Drug Manufacturer	Optional
8.	9111DC	Import License for Drugs	Document/message issued by the Central Drug Standards Control Organization in accordance with import regulations in force by which authorization is granted to a named party to import either a limited quantity of designated articles or an unlimited quantity of such articles (Form 10)	Optional
9.	911DC6	MD-15 Import License for Medical Device	The license issued by the Drug Controller General for the Import of Medical Device	Optional
10.	911DC9	MD-19 License to import investigational Medical Device by Government hospital or statutory medical institution for the treatment of patients.	The license is issued by the Drug Controller General for the import of investigational Medical Device by Government hospital or statutory medical institution for the treatment of patients.	Optional
11.	811DC5	MD-21	The license is issued by the Drug	Optional

S. No.	Document Code	Document Name	Document Description	Mandatory/Conditional/Optional
		Permission to import of small quantity of Medical Devices for personal use	Controller General for the import of small quantity of Medical Devices for personal use	
12.	911DC5	Form-11 License to import drugs for the purpose of Examination, Test and Analysis	The license is issued by the Drug Controller General for the import drugs for the purpose of Examination, Test and Analysis	Optional
13.	911DC4	CT-17 License to Import new drugs for clinical trial or BA or BE study or for examination, test and analysis.	The license is issued by the Drug Controller General for the Import new drugs for clinical trial or BA or BE study or for examination, test and analysis.	Optional
14.	911DC3	CT-25 License to Import or manufactured of unapproved new drugs for treatment of patients in Government hospital & Government medical institution.	The license is issued by the Drug Controller General for the Import or manufactured of unapproved new drugs for treatment of patients in Government hospital & Government medical institution.	Optional
15.	911DC2	Form 12B Permit for the Import of small quantities of drugs for personal use.	The license is issued by the Drug Controller General for the Import of small quantities of drugs for personal use.	Optional
16.	331000	Invoice and Packing List	Commercial invoice which includes a packing list	Mandatory
17.	861000	Country of Origin	Document/message identifying goods, in which the authority or body authorized	Mandatory

S. No.	Document Code	Document Name	Document Description	Mandatory/Conditional/Optional
			to issue it certifies expressly that the goods to which the certificate relates originate in a specific country. The word "country" may include a group of countries, a reg	
18.	0010DC	Certificate of analysis – Drug	Certificate attesting to the quality or purity of the goods.	Mandatory
19.	0030DC	Batch Release Certificate (BRC)	A Certificate confirming the release of a production batch after due testing and quality controls.	Mandatory
20.	0110DC	Label of Consignment	Label of Consignment to be uploaded in imports by the IEC Holder or Customs Broker under Drugs and Cosmetics Act, 1940.	Mandatory

* This will be system calculated in officer dashboard

2.3 List of Fields required by CDSCO

I. Drug Related Category – existing Qualifier (Info Qfr – DRC) –

Note: Three information codes at Sl. Nos. 16, 17 and 18 have been added, and two codes have been removed, as detailed below.

S. No	Info Type	Info Qfr	Info code	Info Description
1.	CTG	DRC	PER	Items of personal use imported under a personal license
2.	CTG	DRC	NAR	Items requiring clearance of the Central Bureau of Narcotics
3.	CTG	DRC	DUA	Items of dual use imported under a dual use NOC issued by the respective zonal office
4.	CTG	DRC	EXC	Excipients - items are excipients. These items require Declaration on intended use along with CAS details with category, IUPAC & International Proprietary name.
5.	CTG	DRC	AYU	Ayurvedic items

6.	CTG	DRC	DNA	DNA or rDNA products / Stem cells and cells-based products
7.	CTG	DRC	VAC	Vaccines
8.	CTG	DRC	DEV	Medical Devices
9.	CTG	DRC	HOM	Homeopathy Drugs
10.	CTG	DRC	FIN	Finished formulations
11.	CTG	DRC	NDK	In vitro Diagnostic Kits
12.	CTG	DRC	COS	Cosmetics
13.	CTG	DRC	BLD	Blood Products
14.	CTG	DRC	BLK	Bulk Drugs / API
15.	CTG	DRC	MSC	Miscellaneous items do not fall under the above categories. These items require Declaration on intended use along with CAS details with category, IUPAC & International Proprietary name.
16.	CTG	DRC	OTR	Others - KSM / Intermediate (To be added)
17.	CTG	DRC	VTF	Veterinary Formulations (To be added)
18.	CTG	DRC	VTV	Veterinary Vaccines (To be added)

Following info 2 codes removed

S. No	Info Type	Info Qfr	Info code	Info Description
1	CTG	DRC	HER	Herbal Products (CDSCO-HQ- No Herbal is defined in the Act and Rules)
2	CTG	DRC	NNK	Non-notified diagnostic kits

II. Drug Related Category – existing Qualifier (Info Qfr – GRA)

S. No	Info Type	Info Qfr	Info code	Info Description
1	CTG	GRA	NFG	Grade-Item not meant for human or animal consumption
2	CTG	GRA	PHG	Item is pharma grade and or contains Active Pharmaceutical Ingredients (APIs)
3	CTG	GRA	NPH	Item is not Pharma grade and does not contain Active Pharmaceutical Ingredients (non-APIs)

2.4 Proposed changes by CDSCO in declaration

<p>DC003</p>	<p>Letter of Guarantee to be submitted by the importer pending testing report, to avoid demurrage if the importer gives an undertaking in writing not to dispose of the drugs without the consent of Customs Commissioner etc., the goods can be released on L/G for test vide Provision to Rule 40 of the Drugs Rules 1945.</p>	<p>LETTER OF GUARANTEE FOR TEST</p> <p>In consideration of the Commissioner of Customs or any Officer on his behalf having permitting to clear the above goods not withstanding his decision to detain the same goods under the above mentioned Rule 40 of the Drugs and Cosmetics Rules 1945 on having reason to doubt whether the above mentioned goods comply with the provisions of Chapter III of the Drugs & Cosmetics Act 1940 and rules there under. We hereby undertake –</p> <ol style="list-style-type: none"> 1. That we shall arrange for inspection of the goods as soon as they arrive in the godown and follow the instructions of representative of the O/o. Asstt. Drugs Controller (I), with regard to drawing of samples for test, rectification of labeling defects etc., if any. 2. That we shall not dispose of the said goods without the consent of the Commissioner of Customs or any Officer on his behalf in writing. 3. That we shall return the said goods in whole or in part as the Commissioner of Customs or any officer on his behalf may direct within ten days of receipt of a notice from the Commissioner of Customs or any officer on his behalf to return the goods. 4. That we shall reship or surrender the said goods within two months of the receipt of any order to that effect from the Commissioner of Customs or any officer in his behalf. 5. That we shall forthwith pay such find and / or penalty and be liable for such punishment as the Commissioner of Customs or any Officer on his behalf or magistrate may impose under Section II of the drugs & Cosmetics Act, 1940 as read with the relevant provisions of the Customs Act, 1962 and Under Section 13 of the Drugs & Cosmetics Act, 1940. <p>Any amount due under this bond may be recovered in the manner laid down in the subsection of the Section 142 of the Customs Act, 1962 without prejudice to any other mode or recovery.</p> <p>The undertakings referred to above is given in view of Rule 40 of the drugs and Cosmetics Rules 1945.</p>
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<p>DC004</p>	<p>Letter of Guarantee submitted by the importer of drugs requiring cold storage such as sera, vaccines, may be released forthwith conditionally on L/G for test etc., for proper storage pending the completion of the formalities.</p> <p>-Letter of Guarantee (Direct Delivery) - vide Provision to Rule 40 of the Drugs & Cosmetic Rules, 1945.</p>	<p>Letter of Undertaking for Test (Direct Delivery)</p> <p>In consideration of the Commissioner of Customs or any officer on his behalf having permitting to clear the above goods no with standing his decision to detain the same goods under the above mentioned Rule 40 of the Drugs and Cosmetics Rules 1945 on having reason to doubt whether the above mentioned goods comply with the provisions of Chapter III of the Drugs and Cosmetics Act 1940 and the Rules there under. We hereby undertake:</p> <ol style="list-style-type: none"> 1. That we shall arrange for inspection of the goods as soon as they arrive in our go-down by a representative of Astd. Drugs Controller (I) & obey his instructions as regards drawing samples under proper conditions and rectification of labeling defects if any etc. 2. That we shall not dispose of the goods without the consent of the collector of Customs or any officer on his behalf in writing. 3. That we return the said goods in whole or in part us the collector of Customs or any officer in his behalf direct within ten days of receipt of a notice from collector of Customs or any officer in his behalf to return the goods. 4. That we shall reship or surrender the said goods within two months of the receipt of any order to that effect from the Collector of Customs or any officer on his behalf. 5. That we shall forthwith pay such fine and/or penalty and be liable for such punishment as the collector of Customs or any officer on his behalf or Magistrate may be impose under section II of the Drugs and Cosmetics Act, 1940 as red with the relevant provisions of the Customs Act, 1962 & under section 13 of the Drugs & Cosmetics Act, 1940. <p>Any amount due under this bond may be recovered in the, manner laid down in subsection of the section 142 of the Customs Act, 1962 without prejudice to any other mode of recover. The undertaking referred to above is given in view of Rule 40 of the Drugs & Cosmetics rules, 1945.</p>
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<p>DC007</p>	<p>Letter of Guarantee submitted by the importer where goods have been found to have labeling defects and importer desire to rectify the defects at their place, they may be allowed to be clear the consignment on L/G for rectification of labeling and/or test</p> <p><u>For MEDICAL DEVICES: LABELING</u></p>	<p><u>LETTER OF GUARANTEE FOR LABELING</u></p> <p>In consideration of the Commissioner of Customs or any officer on his behalf having permitted to clear the goods mentioned above, although the same have contravened the following provisions of the</p> <p>Rule 44 of Medical Devices Rules, 2017 under Drugs & Cosmetics Act, 1940.</p> <p>We hereby undertake –</p> <ol style="list-style-type: none"> 1. That we shall label the goods mentioned above as required under the above rules within a month or such extended period as the Commissioner of Customs or any officer on his behalf may allow. 2. That we shall not dispose of the said goods without the consent of the Commissioner of Customs or any officer on his behalf in writing. 3. That we shall return the said goods in whole or in part as the Commissioner of Customs or any officer on his behalf may direct within ten days of receipt of a notice from the Commissioner of Customs or any officer on his behalf to return the goods. 4. That we shall reship or surrender the said goods within two months of the receipt of any order to that effect from the Commissioner of Customs or any Officer on his behalf. 5. That we shall forthwith pay such fine and /or penalty and be liable for such Punishment as the Commissioner of Customs or any Officer on his behalf or Magistrate may impose under Section II of the Drugs and Cosmetics Act, 1940 as read with the relevant provisions of the customs Act, 1962 and under Section 13 of the Drugs and Cosmetics Act, 1940. Any amount due under this bond may be recovered in the manner laid down in subsection of the Section 142 of the Customs Act, 1962 without prejudice to any other mode of recovery. The undertakings referred to above is given in view of Rule 44 of the Medical Devices Rule, 2017.
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<p>DC008</p>	<p>Letter of Guarantee submitted by the importer where goods have been found to have labeling defects and importer desire to rectify the defects at their place, they may be allowed to be clear the consignment on L/G for rectification of labeling and/or test. This is for COSMETICS LABELING.</p>	<p><u>LETTER OF GUARANTEE FOR LABELING</u></p> <p>In consideration of the Commissioner of Customs or any officer on his behalf having permitted to clear the goods mentioned above, although the same have contravened the following provisions of the, Rule 34 of the Cosmetics Rules, 2020 under Drugs & Cosmetics Act, 1940.</p> <p>We hereby undertake –</p> <ol style="list-style-type: none"> 1. That we shall label the goods mentioned above as required under the above rules within a month or such extended period as the Commissioner of Customs or any officer on his behalf may allow. 2. That we shall not dispose of the said goods without the consent of the Commissioner of Customs or any officer on his behalf in writing. 3. That we shall return the said goods in whole or in part as the Commissioner of Customs or any officer on his behalf may direct within ten days of receipt of a notice from the Commissioner of Customs or any officer on his behalf to return the goods. 4. That we shall reship or surrender the said goods within two months of the receipt of any order to that effect from the Commissioner of Customs or any Officer on his behalf. 5. That we shall forthwith pay such fine and /or penalty and be liable for such Punishment as the Commissioner of Customs or any Officer on his behalf or Magistrate may impose under Section II of the Drugs and Cosmetics Act, 1940 as read with the relevant provisions of the customs Act, 1962 and under Section 13 of the Drugs and Cosmetics Act, 1940. Any amount due under this bond may be recovered in the manner laid down in subsection of the Section 142 of the Customs Act, 1962 without prejudice to any other mode of recovery. The undertakings referred to above are given in view of Rule 34 of the Cosmetics Rules, 2020.
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<p>DC005</p>	<p>Letter of Guarantee submitted by the importer where goods have been found to have labeling defects and importer desire to rectify the defects at their place, they may be allowed to be clear the consignment on L/G for rectification of labeling and/or test</p> <p>FOR DRUGS LABELING</p>	<p>LETTER OF GUARANTEE FOR LABELING</p> <p>In consideration of the Commissioner of Customs or any officer on his behalf having permitting to clear the goods mentioned above, although the same have contravened the following provisions of the Rules 40 and/or 96 (as applicable) of Drug Rules under Drugs & Cosmetics Act, 1940.</p> <p>We hereby undertake –</p> <ol style="list-style-type: none"> 1. That we shall label the goods mentioned above as required under the above rules within a month or such extended period as the Commissioner of Customs or any officer on his behalf may allow. 2. That we shall not dispose of the said goods without the consent of the Commissioner of Customs or any officer on his behalf in writing. 3. That we shall return the said goods in whole or in part as the Commissioner of Customs or any officer on his behalf may direct within ten days of receipt of a notice from the Commissioner of Customs or any officer on his behalf to return the goods. 4. That we shall re-ship or surrender the said goods within two months of the receipt of any order to that effect from the Commissioner of Customs or any Officer on his behalf. 5. That we shall forthwith pay such fine and /or penalty and be liable for such Punishment as the Commissioner of Customs or any Officer on his behalf or Magistrate may impose under Section II of the Drugs and Cosmetics Act, 1940 as read with the relevant provisions of the customs Act, 1962 and under Section 13 of the Drugs and Cosmetics Act, 1940. Any amount due under this bond may be recovered in the manner laid down in subsection of the Section 142 of the Customs Act, 1962 without prejudice to any other mode of recovery. The undertakings referred to above is given in view of Rule 40 & 96 of the Drugs and Cosmetics Rules, 1945.
<p>DC006</p>	<p>Undertaking for re-import of Drugs/Cosmetics/Medical Devices/API/Intermediate etc.</p>	<p>I/We the exporter of this consignment undertake that the goods will be returned to the manufacturer concerned. I we/undertake that the re-imported material/product will be reexported only. No part of this consignment sold in India Market. I /We also undertake to produce an acceptance letter from the manufacturer to be obtained before release of goods.</p>

Annexure - C

3. List of LPCOs/NOCs document codes issued by PGAs

DOC CODE	PGA Code	DOC NAME	DOC description
101AP6	APEDA	Registration cum Allocation Certificate for the Export of "Basmati Rice"	Certificate is required for exporters dealing with products covered under the APEDA Act, including basmati rice.
101AP7	APEDA	Certificate of Registration Integrated Abattoir-Cum-Meat Processing Plant	A document that certifies that an integrated facility is approved for the hygienic and sanitary slaughtering and processing of animals for export
101AP8	APEDA	Registration of Import contract for import of Sugar	This certificate serves as permission to import sugar and allows the importer to proceed with the import process.
911AP1	APEDA	Certificate of Export	A mandatory document for Indian exporters of agricultural and processed food products, signifying that their products meet international standards and that they are registered with the Agricultural and Processed Food Products Export Development Authority (APEDA)
101AQ1	AQCS	Advance No Objection Certificate	An Advance No Objection Certificate (AQCS NOC) is a pre-arrival clearance document issued by India's Animal Quarantine and Certification Service (AQCS) to permit the import of live animals, such as pet dogs and cats
101AR1	ARAI	Renewal of Recognition of Scientific and Industrial Research Organisation (SIROs)	Renewal of Recognition of Scientific and Industrial Research Organisation (SIROs)
101AR2	ARAI	Certificate of Importer-Exporter Code	Certificate of Importer-Exporter Code
101BIS	BIS	Registration Certificate	A BIS Registration Certificate is an official authorization from the Bureau of Indian Standards (BIS), India's national standards body, certifying that a product meets specific Indian Standards and quality requirements
861CA2	CASHEW	Certificate of Origin (Asia Pacific Trade Agreement (APTA))	The Certificate of Origin is a crucial document that verifies the country of origin of the cashew products for preferential treatment under the APTA trade agreement.
101BN2	CBN	Manufacturing License	A CBN manufacturing license is a legal authorization issued by India's Central Bureau

			of Narcotics (CBN) that permits a company to manufacture synthetic narcotic drugs
101BN3	CBN	Quota Allocation for Narcotic Drugs	The Central Bureau of Narcotics (CBN) issues annual quotas for the manufacture of narcotic drugs like medicinal opium and codeine. This quota system is designed to ensure a sufficient supply of these controlled substances for medical and scientific purposes while preventing their diversion for illicit use
101DC3	CDRUG	Cos-2 (Cosmetic) - Import registration certificate for import of cosmetics into India.	Registration Certificate (Cosmetics) issued by Central Drug Standards Control Organization for first registration of Importer / Exporter (Form 43)
101DC5	CDRUG	Registration Certificate (Medical Devices)	To get a Registration Certificate for a Medical Device from India's Central Drugs Standard Control Organisation (CDSCO), you must submit an online application through the SUGAM portal (Form MD-23) and provide required documents proving the device's safety and performance
101DC6	CDRUG	MD import Licence Perpetual	Under the Indian Medical Device Rules, 2017, import licenses for medical devices, issued in Form MD-15 by the CDSCO, are valid perpetually, meaning they do not have an expiry date
101DC7	CDRUG	No Objection Certificate	A Central Drugs Standard Control Organisation (CDSCO) No Objection Certificate (NOC) is a document required for the export of unapproved/approved new drugs from India, obtained through a streamlined online system that includes a one-time registration
811DC1	CDRUG	Import (Test Licence for Drugs)	Under the Central Drugs Standard Control Organisation (CDSCO), a Test License for Imported Drugs allows the import of drugs for specific purposes like examination, testing, or analysis, and for clinical trials
811DC2	CDRUG	Import (Test Licence for Medical device)	To import a medical device for testing under the Central Drugs Standard Control Organisation (CDSCO) in India, you must apply for a test license via Form MD-16 on the Sugam portal, upload the required documents, pay the government fee, and submit the application online
811DC3	CDRUG	FORM CT-16 CDSCO	APPLICATION FOR GRANT OF LICENCE TO IMPORT NEW DRUG OR INVESTIGATIONAL NEW DRUG FOR CLINICAL TRIAL OR BIOAVAILABILITY OR BIOEQUIVALENCE STUDY OR FOR EXAMINATION, TEST AND ANALYSIS

101003	CFFBD	Receipt Letter	Receipt Letter
101CH1	CHEMEXIL	Receipt Letter	Receipt Letter
911CI5	CIB	Endorsement Certificate	Certificate of Registration for pesticides that have been approved and meet the criteria outlined in the Insecticides Act, 1968
911CI6	CIB	Free Sale Certificate	Export document indicating that a product can be legally sold in the country of origin (India) and is not restricted for sale there
811DF1	DADF	Permit import of LP by DAHDF	To permit the import of livestock products (LOP) by the Department of Animal Husbandry and Dairying (DAHD), an applicant must obtain a Sanitary Import Permit (SIP) from the Department of Animal Husbandry and Dairying after an import risk analysis. This permit is issued for products listed under the DAHD's notification S.O. 2666(E) and must be secured before shipment. The permit is valid for a specified period, such as six months or a year, and allows for multiple consignments. Imports must go through designated sea/airports like Delhi, Mumbai, or Chennai, where animal quarantine and certification services are available.
101DE1	DAE	License for Handling Prescribed Substances	A DAE License for Handling Prescribed Substances is a mandatory certification required by the Department of Atomic Energy (DAE) and regulated by the Atomic Energy Regulatory Board (AERB) (AERB) in India. It grants permission to persons to mine, mill, process, and handle specific substances essential for atomic energy or related research, ensuring safety and compliance with the Atomic Energy Act of 1962 to protect public health and the environment.
911DE2	DAE	License to Export Prescribed Equipment	A DAE License to Export Prescribed Equipment is an authorization from India's Department of Atomic Energy (DAE) required to legally export items classified as "prescribed equipment" under the Atomic Energy Act 1962
101DG1	DGHS	Customs Duty Exemption Certificate	The Directorate General of Health Services (DGHS) in India issues Customs Duty Exemption Certificates (CDEC) for the import of life-saving drugs, drugs for rare diseases, and specialized medical equipment by hospitals and institutions, allowing for a reduced or nil rate of

			customs duty under specific government notifications
101EI1	EICI	Certificate of Inspection/In-process Quality Control	An EIC Certificate of Inspection/In-process Quality Control is a document issued by the Export Inspection Council (EIC) of India or its authorized agencies, certifying that an export consignment meets the quality, safety, and other requirements of the importing country and complies with India's Export (Quality Control and Inspection) Act, 1963
101EI2	EICI	Health Certificate of Fish & Fishery Products (Frozen and Fresh/Chilled)	Health Certificate of Fish & Fishery Products (Frozen and Fresh/Chilled)
101EI3	EICI	Certificate of Inspection & Health Certificate of Dried Fish	The EICI Certificate of Inspection & Health Certificate of Dried Fish is a combined document issued by India's Export Inspection Council (EIC) or its designated Export Inspection Agencies (EIAs) to certify that a consignment of dried fish meets quality, safety, and health standards for export, particularly to the European Union (EU)
101EI4	EICI	Health certificate of Live Fish	An EIC Health Certificate for Live Fish is an official document issued by India's Export Inspection Council (EIC) (or its designated Export Inspection Agencies) that certifies a consignment of live fish meets the health, safety, and quality standards required by the importing country
861IE2	FIEO	Preferential Certificate of Origin (APTA or SAPTA)* by DGFT	A FIEO Preferential Certificate of Origin (APTA or SAPTA) is an official document issued by the Federation of Indian Export Organisations (FIEO) that certifies goods are from India and eligible for reduced tariffs under trade agreements like the Asia Pacific Trade Agreement (APTA) or the South Asian Preferential Trading Arrangement (SAPTA)
101HE2	HEPC	For renewal of e-rcmc	For renewal of e-rcmc
101MN1	MNRE	Concessional custom duty certificate	Document issued by India's Ministry of New and Renewable Energy (MNRE) to eligible manufacturers or project developers to allow for reduced import duties on specific raw materials or components
101MA1	MoCA	Test Certificate	Test Certificate

101ME1	MoEFCC	No Objection Certificate for Import of medical Equipment (Robotic Surgical Equipment)	To obtain a No Objection Certificate (NOC) from the Ministry of Environment, Forest and Climate Change (MoEFCC) (HSM-Division) for importing Robotic Surgical Equipment, you must ensure the equipment is for reuse or refurbishment and comply with the Hazardous and Other Wastes (Management & Transboundary Movement) Rules, 2016 and the E-Waste (Management) Rules, 2022
101ME2	MoEFCC	No Objection Certificate for Import of used test equipments (Hardware)	To obtain a No Objection Certificate (NOC) from the Ministry of Environment, Forest and Climate Change (MoEFCC) HSM Division for importing used test equipment (hardware), an importer must submit a detailed report to the Ministry outlining the nature of the goods and their remaining useful life to ensure they are not considered e-waste
101ME3	MoEFCC	No Objection Certificate for Import of Lead Scrap	To obtain a No Objection Certificate (NOC) for the import of lead scrap, an applicant must submit a detailed application to the Hazardous Waste Management Division (HSM) of the Ministry of Environment, Forest and Climate Change (MoEFCC), following the guidelines under the Basel Convention and Indian regulations
101ME4	MoEFCC	No Objection Certificate for Import of used Rubber tyres	To obtain a No Objection Certificate (NOC) for importing used rubber tires, an applicant must submit an online application to the MoEF&CC, which is reviewed by its Expert Committee (EC). The EC then requests the Central Pollution Control Board (CPCB) to inspect the applicant's premises. After the CPCB submits its site visit report, the MoEF&CC issues the Certificate for Import of used tires.
101ME5	MoEFCC	No Objection Certificate for Import of used Oil	To obtain a No Objection Certificate (NOC) for importing used oil from the Ministry of Environment, Forest and Climate Change (MoEFCC) in India, you must submit Form 5 under the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, along with a detailed justification for import, a process flow chart, and an acknowledgement from the State Pollution Control Board (SPCB). This process ensures environmentally sound handling of the waste through a designated recycling facility

101ME6	MoEFCC	No Objection Certificate for Import of Polysiloxane waste and other e-waste for making various grades of silicon fluid	To obtain a No Objection Certificate (NOC) for importing Polysiloxane waste and other e-waste for silicon fluid production from India's Ministry of Environment, Forest and Climate Change (MoEFCC), the importer must apply to the MoEFCC's Hazardous Waste Management (HSM) Division
101ME7	MoEFCC	Permission for Export of e-waste	To obtain permission for the export of e-waste from India, one must apply to the Ministry of Environment, Forest and Climate Change (MoEFCC), specifically the Hazardous and Other Wastes (Management and Transboundary Movement) Rules.
101MP2	MPEDA	EU Catch Certificate	The MPEDA EU Catch Certificate is a document issued by India's Marine Products Export Development Authority (MPEDA) to certify that marine products exported from India to the European Union (EU) are legally caught and harvested, thereby combating Illegal, Unreported, and Unregulated (IUU) fishing
101MP3	MPEDA	Non - EU Catch Certificate	The MPEDA Non-EU Catch Certificate is a digital document issued by India's Marine Products Export Development Authority (MPEDA) to certify that marine products exported to European Union (EU) countries are caught legally and have not been subjected to Illegal, Unreported, and Unregulated (IUU) fishing practices
101MP4	MPEDA	COO MPEDA	A Certificate of Origin (CoO) issued by MPEDA is a document that verifies the country where marine products exported from India originate
101MP5	MPEDA	Non Radio-Activity Certificate	An MPEDA Non Radio-Activity Certificate is a document issued by the Marine Products Export Development Authority (MPEDA) of India, certifying that a shipment of fish and fishery products, caught in Indian waters, is free from radioactive contamination or contains only acceptable trace amounts, meeting the requirements of importing countries
101MP6	MPEDA	Duty free Import Certificate	A MPEDA Duty Free Import Certificate is an attestation by the Marine Products Export Development Authority (MPEDA) that certifies an exporter's past export quantity and value for a specific year, enabling them to avail a 1% duty benefit on the Free On Board (FOB) value

			for importing goods under the relevant Customs Notification
911MP1	MPEDA	Exporter Certificate Application MPEDA	The MPEDA registration and certificate are essential for marine product exporters in India to comply with regulations, gain access to financial subsidies and licenses, and participate in marketing activities designed to promote the sector.
861SF2	SFPEPC	Country of Origin certificate (COO)	A Country of Origin Certificate (COO) issued by the Shellac and Forest Products Export Promotion Council (SHEFEXIL) is an official document confirming that a specific forest-based product, such as shellac, guar gum, or sesame seeds, originates from India
101SB2	SPICE	Certificate of Registration as Exporter of Spices (CRES)	The Certificate of Registration as Exporter of Spices (CRES) is a mandatory license issued by the Spices Board of India for all businesses engaged in exporting spices from India
101SB3	SPICE	Mandatory Sampling & Testing for export of spices & spice products	The SPICE Board's mandatory sampling and testing for spice exports ensures safety and quality by requiring exporters to submit samples to the Board's Quality Evaluation Laboratories (QELs) or accredited facilities for testing, often including pesticide residue analysis, mycotoxins, and microbial contaminants
101SB4	SPICE	Registration as Exporter under REX self-certification system	The REX self-certification system for the Spices Board (SPICE) is the Registered Exporter (REX) system, an European Union (EU) initiative that allows exporters to self-certify the origin of their goods, replacing the need for public authorities to issue a certificate of origin
101SB5	SPICE	SAMPLE DRAWN CERTIFICATE	SAMPLE DRAWN CERTIFICATE
101SB6	SPICE	Yield Recommendation	The "Spices Board SPICE Yield Recommendation" refers to the guidance provided by the Spices Board of India, under its Spice Productivity, Improved Cultivation & Enhancement (SPICE) scheme, for increasing crop yields through recommendations such as adopting high-yielding varieties, using improved planting materials, implementing proper irrigation and fertigation practices, managing pests and diseases with Integrated Pest Management (IPM), and ensuring better post-harvest management

636SB1	SPICE	Health Certificate	A Spices Board Health Certificate is an official document issued by the Spices Board of India to an authorized exporter, confirming that a spice consignment meets health and quality standards for export, often a prerequisite for specific destinations like the EU and UK for certain products like chilli, nutmeg, and their derivatives
861SB1	SPICE	COO for spices	COO for spices
101SR2	SRTEPC	Current Shipment Request	Current Shipment Request
861SR2	SRTEPC	Certificate of Origin	The Synthetic & Rayon Textiles Export Promotion Council (SRTEPC) Certificate of Origin is a document issued by the Indian government, through the Ministry of Textiles, to confirm the country of origin for synthetic and rayon textiles being exported from India
911SR4	SRTEPC	Export Performance Certificate (EPC)	The Synthetic & Rayon Textiles Export Promotion Council (SRTEPC) issues an Export Performance Certificate (EPC) to its eligible member-exporters based on their annual export figures. The certificate is used to avail benefits under various government schemes, such as importing raw materials at a concessional duty rate.
911SR5	SRTEPC	Export Turnover Certificate	Export Turnover Certificate
101ST1	STC	No Objection Certificate	No Objection Certificate
101TB1	TBDI	Business License for Carrying Business as Distributor	A "Tea Board Business License for Carrying Business as Distributor" is a required legal permit in India for businesses that distribute tea and tea products. This Tea Board license from the Tea Board of India, often referred to by an identifier like "TBDI" (Tea Board of India), ensures compliance with quality standards and regulations, building trust with consumers and partners
101TO5	TOBBD	Form of certificate of registration as processor or manufacturer of Virginia tobacco/as exporter of tobacco (Form 14)	Certificate of Registration itself for processing, manufacturing, or exporting Virginia tobacco issued by Tobacco Board

101WP1	WPC	The Equipment Type Approval Certificate	Certificate required for the import, sale, and use of wireless communication devices that operate in de-licensed frequency bands or involve radio frequency (RF) transmission
101WP3	WPC	Decision to grant W/T License (New/Additional/Revised)	Decision to grant W/T License (New/Additional/Revised)
101WP4	WPC	Issue Wireless Station License	Issue Wireless Station License
101WP5	WPC	Wireless Station License Authorization	Wireless Station License Authorization
811WP2	WPC	License to Import Wireless Transmitting and / or Receiving Apparatus into India	Certifies that a wireless product's design complies with Indian radio frequency (RF) standards, including operating in de-licensed bands.
AQ0013	AQCS	No Objection Certificate (NOC) -issued by AQCS	No Objection Certificate - NOC issued by AQCS
1010DC	CDRUG	Registration Certificate	The Certificate issued by the Drug Controller General for the Drug Manufacturer
811DC4	CDRUG	Dual Use NOC	A dual use NOC from CDSCO is required for importing or using substances that have dual use other than as a drug
811DC5	CDRUG	MD-21	The license is issued by the CDSCO for import of small quantity of medical devices for personal use
CDSCO1	CDSCO	No Objection Certificate (NOC)-issued by CDSCO	No Objection Certificate - NOC issued by CDSCO
101ES1	ECSEPC	Registration cum Membership Certificate	Registration cum Membership Certificate issued by Electronic and Computer Software Export Promotion Council for availing benefits under Foreign Trade Policy
FSS015	FSSAI	No Objection Certificate (NOC)-Issued by FSSAI	No Objection Certificate - NOC issued by FSSAI
911EA1	MEA	Customs Duty Exemption Certificate (CDEC)	Customs Duty Exemption Certificate issue by MEA
104PQ1	PQMS	No Objection Certificate (NOC) - issues by PQMS	No Objection Certificate - NOC issued by PQMS
WCCB01	WCCB	No Objection Certificate (NOC)- Issued by WCCB	No Objection Certificate - NOC issued by WCCB
811DC6	CDRUG	MD-17	License to Import Medical devices for purpose of clinical investigation or Test or Evaluation or Demonstration or Training.

911LE3	CLE	Certificate for availing Bank Guarantee Exemption under EPCG/AA	Certificate for availing Bank Guarantee Exemption under EPCG/AA issued by CLE
911LE4	CLE	Import of footwear soles into India for production or assembly of footwear for exports purposes	Import of footwear soles into India for production or assembly of footwear for exports purposes issued by CLE

Annexure - D

4. Document codes for trade

S.NO	DOC CODE	DOC NAME	DOC DESC
1	AQ0001	Vaccination Book	Historical vaccination data of the Animal
2	AQ0002	Passport of Owner	Importer and Pet owner have to be the same person
3	AQ0003	Visa of Owner	Importer and Pet owner have to be the same person
4	AQ0004	Employment Details	Employment details to be provided, in order to utilise the baggage rules
5	AQ0005	Transfer of Residence Proof	Employment details to be provided, in order to utilise the baggage rules
6	AQ0006	Proof of regular 2 year stay abroad	Employment details to be provided, in order to utilise the baggage rules
7	AQ0007	Journey Ticket	Journey ticket of the Importer
8	AQ0009	Return ticket	Journey ticket of the Importer
9	AQ0010	Proof of purpose of visit	Declaration of the Importer - exhibition / events
10	AQ0011	Local / Temporary address	Declaration from the local person to take the responsibility of that pet otherwise that person will be held responsible
11	101PAY	Payment receipt	Receipt generated post payment by user
12	101004 (New Addition)	Any other document	Others

Annexure - E

5. Updation in document codes issued through Circular 03/2020- Customs dated 15.01.2020.

Note: The following two document codes, which were already published vide Circular No. 03/2020-Customs dated 15.01.2020, have been updated.

Sr.No.	Current DOC_Code	DOC_Name	DOC_DESC	PGA_Code	Circular reference	Proposed updated code
13	911DA1	Import Licence	Licence for import is issued by Department of Atomic Energy for import of prescribed substance as per Atomic energy Act, 1962 and Rules thereunder	Department of Atomic Energy (DAE)	Circular 03/2020- Customs dated 15.01.2020	911DE1
14	811DA1	Export licence	Licence for Export is issued by Department of Atomic Energy for Export of prescribed substance as per Atomic Energy Act, 1962 and Rules thereunder	Department of Atomic Energy (DAE)	Circular 03/2020- Customs dated 15.01.2020	811DE1

Conclusion

The onboarding of CDSCO, WCCB, Textile Committee and MeitY onto SWIFT 2.0 significantly strengthens India's Single Window framework for trade. By consolidating NOCs, LPCOs, certificates and test reports within the Customs IT ecosystem, CBIC is moving toward reduced dwell time, enhanced transparency and improved compliance management.

With five key PGAs targeted for complete integration by 31st March, 2026 and full PGA onboarding by 31st March, 2027, SWIFT 2.0 is set to become the central digital interface for EXIM regulatory clearances in India. Businesses engaged in cross-border trade should proactively align their internal compliance systems to this evolving single-touch-point architecture.

**Notification Reference-Custom:
Circular No.05/2026-Customs
01/02/2026**

Automation of Customs Processes in Import and Export – New CBIC Measures for Faster, Contactless Clearance

In line with the Government's policy of trade facilitation, transparency, predictability, and ease of doing business, the Central Board of Indirect Taxes and Customs (CBIC) has progressively strengthened digital customs processes. The objective is clear—minimize physical interface, promote uniform assessment practices, and accelerate cargo clearance.

Building on feedback from trade stakeholders and field formations, and with a focus on contactless processing and system-based monitoring, CBIC has introduced three significant automation measures. These reforms aim to improve anonymity in assessment, strengthen digital supervision, and enhance transparency in both import and export procedures.

Key Digital Reforms in Import and Export Processes

CBIC has introduced automation across goods registration and clearance stages in both imports and exports. The three major reforms include:

- Auto Goods Registration and Auto Out of Charge (Import)
- Auto Goods Registration for e-Sealed Export Cargo
- Auto Let Export Order (Export)

Each of these measures is explained below.

Auto Goods Registration and Auto Out of Charge in Imports

Automatic Goods Registration for Select Importers

Upon arrival of imported goods, goods registration will now be carried out automatically by the Customs system instead of through the existing web-based process for the following categories:

- **AEO T2 and AEO T3 entities**
- **Eligible Manufacturer Importers** as notified under Notification No. 12/2026-Customs (N.T.) dated 1st February, 2026
- Importers with a **longstanding supply chain**
- Importers availing the **Direct Port Delivery (DPD)** facility

This measure eliminates the need for manual goods registration requests and reduces dependency on officer interaction.

Expansion of Auto Out of Charge (OOC)

The facility of **Auto Out of Charge (OOC)** will now be extended to all importers, subject to:

- Payment of applicable duty, if required
- No pending compliance requirements

This complements the earlier system-based Auto OOC facility provided to AEO T2 and T3 entities under Circular 01/2025-Customs dated 01.01.2025. Clearance will now be granted automatically based on risk evaluation without manual intervention.

However, Customs officers retain the authority to override automation by invoking a “HOLD” in the system based on intelligence inputs.

Auto Goods Registration for e-Sealed Export Cargo

Online Goods Registration for All Exporters

Under the earlier procedure, exporters were required to approach Customs officers for goods registration after cargo arrival in the customs area. This involved physical interaction and potential delays.

To digitize this process, an **online goods registration facility** is being enabled for all exporters, thereby reducing physical interface and improving processing speed.

Pilot Project for e-Seal-Based Auto Registration

A pilot project for **e-seal-based auto goods registration** is being rolled out at:

- **Nhava Sheva, Mumbai (INNSA1)**

Based on the pilot outcome, this facility will be extended to other ports in a phased manner as e-seal scanners are implemented and integrated with Customs systems.

Auto Let Export Order (LEO)

Once goods are registered, the system will grant **Auto Let Export Order (LEO)** based on risk treatment for facilitated Shipping Bills meeting the following conditions:

- Not selected for examination or assessment
- No requirement of any Participating Government Agency (PGA) related No Objection Certificate (NOC)
- Applicable duty or cess is paid

Auto LEO will be granted through risk-based evaluation. However, Customs officers may override this automation by placing a “HOLD” in cases involving intelligence or risk concerns.

Implementation and Monitoring

- Zonal Heads are directed to ensure strict implementation of these automation measures.
- Integration of e-seal readers with Customs systems is mandatory to operationalize auto goods registration in exports.
- DG Systems will issue a detailed advisory for online goods registration in exports.
- The Circular is to be widely publicized through Trade Notices and Public Notices.
- Any operational difficulty faced by stakeholders may be escalated to the Board.

Note

These automation measures operate on a risk-based evaluation framework. While the system enables faster and contactless clearances, Customs authorities retain supervisory control and may intervene through system-based “HOLD” mechanisms wherever intelligence or compliance concerns arise.

Conclusion

The introduction of Auto Goods Registration, Auto Out of Charge, and Auto Let Export Order marks a significant step in the digitization of India’s Customs processes. By reducing physical interface, enhancing anonymity in assessment, and enabling risk-based automated clearance, CBIC aims to strengthen trust with trade while improving efficiency and transparency.

For importers and exporters, these reforms translate into faster turnaround time, reduced compliance friction, and improved predictability in supply chains. As implementation progresses across ports, stakeholders should align their internal compliance systems to fully benefit from the evolving digital customs ecosystem.

<p>Notification Reference-Custom: Circular No.06/2026-Customs 01/02/2026</p>

System-Based e-Scheduling and Mandatory Body Worn Cameras for Import Cargo Examination

The Central Board of Indirect Taxes and Customs (CBIC) continues to strengthen transparency and trade facilitation through technology-driven reforms. Over the past few years, multiple circulars and instructions have focused on reducing disputes, minimizing physical interface, and improving accountability in Customs processes.

Building upon earlier measures such as the use of Body Worn Cameras (BWC) in sea customs functions, mandatory BWC usage at international airports, and paperless examination through ICETAB, CBIC has now introduced two significant reforms specifically for the examination of import cargo:

- Mandatory use of Body Worn Cameras during physical examination of imported goods
- System-based e-Scheduling of Cargo Examination through ICEGATE 2.0

These measures aim to create a digital audit trail, reduce subjectivity, and ensure predictable timelines in the examination process.

Legal Background and Need for Reform

Section 46 of the Customs Act, 1962 provides for filing of the Bill of Entry for clearance of imported goods. Section 17 lays down provisions for self-assessment, verification, and examination based primarily on risk evaluation.

Cargo selected for examination is required to be produced before the examining officer. However, the timing, manner, and conduct of examination were not fully captured in the digital environment, leading to possible disputes and lack of uniform documentation.

To address this gap and strengthen transparency, CBIC has introduced structured digital mechanisms for examination scheduling and recording.

Mandatory Use of Body Worn Cameras (BWC) During Import Cargo Examination

Implementation Timeline

The use of Body Worn Cameras (BWC) by Customs officers during physical examination of imported goods will be implemented across all Customs formations involved in cargo examination by **01.04.2026**.

Scope and Recording Requirements

The following aspects must be ensured during BWC usage:

- Recording begins prior to opening of packages or containers and continues until completion of examination.
- The recording captures:
 - Condition of seals
 - Opening of packages or containers
 - Verification of description and quantity
 - Sampling, where required
 - Interaction with importer, Customs Broker, or authorized representative

In case of interruption in recording, reasons must be recorded.

Data Retention and Preservation

- BWC recordings will be securely stored and retained for **2 years**.
- In cases involving investigation, dispute, or litigation, recordings will be preserved until final disposal of proceedings.

This reform ensures a verifiable digital record of the examination process and reduces disputes regarding manner and conduct of verification.

System-Based e-Scheduling of Cargo Examination on ICEGATE 2.0

Objective of e-Scheduling

The System-based Examination Application on ICEGATE 2.0 introduces electronic scheduling of physical examination of imported goods. The objective is to improve certainty, reduce delays, and ensure transparent slot allocation.

The facility allows importers/IEC holders and authorized Customs Brokers to electronically:

- Schedule examination
- View examination status
- Reschedule examination, where required

Automated notifications are sent to the concerned officer, importer, customs broker, and custodian.

The facility was piloted at ICD Tughlakabad and is being expanded to all Customs formations in a phased manner, with full rollout targeted by **01.04.2026**.

Key Features of e-Scheduling

- Examination slots are automatically allocated to examining officers based on availability.
- Trade can view pending, scheduled, and completed examinations online.
- Rescheduling can be done electronically with system-generated intimation.
- Custodians receive automated notifications to plan placement of goods in advance for smoother handling.

The system operates in a rule-based manner with audit trails and real-time visibility of examination status.

Control and Supervisory Safeguards

Rescheduling, placing examination on hold, or removal from schedule is permitted only by the Assistant/Deputy Commissioner in charge, with recorded and justifiable reasons.

This ensures structured supervisory oversight without compromising transparency.

Administrative Directions and Implementation

- Zonal Principal Chief Commissioners and Chief Commissioners must ensure availability of sufficient fully operational Body Worn Cameras.
- Mandatory use of BWC for all cargo examinations must be ensured by **01.04.2026**.
- DG Systems will issue a detailed advisory for trade regarding the e-Scheduling application.
- Field formations must sensitise officers for proper use of both BWC devices and the e-Scheduling application.
- Necessary Standing Orders and Public Notices are to be issued in advance.
- Any implementation difficulties may be brought to the notice of the Board.

Note

Both reforms are designed to function within the existing risk-based assessment framework under the Customs Act, 1962. While digital systems enhance transparency and create audit trails, supervisory authority remains with designated officers to ensure compliance and address exceptional circumstances.

Conclusion

The introduction of mandatory Body Worn Cameras during cargo examination and system-based e-Scheduling on ICEGATE 2.0 represents a structural shift in the import examination process. By digitally capturing examination stages and formalizing slot allocation through automated systems, CBIC aims to enhance accountability, reduce disputes, and improve predictability for trade.

For importers and Customs Brokers, these measures provide greater visibility into examination timelines and create documented safeguards in case of disputes. As implementation approaches 01.04.2026, stakeholders should familiarize themselves with the ICEGATE 2.0 interface and align operational procedures to adapt smoothly to the new compliance environment.

**Notification Reference-Custom:
Circular No.07/2026-Customs
01/02/2026**