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## Duty cut on personal imports to ease costs, boost cross-border e-commerce

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Finance Minister Nirmala Sitharaman on Sunday announced a reduction in customs duty on goods imported for personal use, cutting the levy to 10 per cent from 20 per cent to ease costs for individual consumers.

“To rationalise the customs duty structure for goods imported for personal use, I propose to reduce the tariff rate on all dutiable goods imported for personal use from 20 per cent to 10 per cent,” Sitharaman said while presenting the Budget.

The move applies to items



brought into the country by international travellers as well as goods ordered online from overseas for personal consumption — segments that earlier faced relatively high levies. For many consumers, these charges often emerged as surprise costs at

airports or during delivery of international parcels.

However, analysts said the impact on cross-border e-commerce is likely to be limited. “Cross-border e-commerce is still a very small part of India’s overall online retail market, so this change may not materially alter consumer behaviour online,” said Satish Meena of Datum Intelligence. He added that the bigger beneficiary would be individuals purchasing products abroad through physical retail and carrying them back into India.

Meena also noted that the duty cut is unlikely to significantly impact logistics or

courier companies unless it leads to a meaningful rise in import volumes, as customs duties are ultimately borne by consumers.

Jitendra Motwani, Partner-Tax Practice, Trilegal, said, “The revised Baggage Rules strike the right balance between facilitation and enforcement, combining higher duty-free limits upto 75,000 per person with digital compliance and a trust-based settlement mechanism for honest travellers.”

The duty cut is also expected to reduce friction at customs checkpoints and make the import process smoother for individual buyers.

