

## Customs Act, 1962

### Section 5 - Powers of Officers of Customs

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- (1) Subject to such conditions and limitations as the Board may impose, an officer of customs may exercise the powers and discharge the duties conferred or imposed on him under this Act.
- (2) An officer of customs may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of customs who is subordinate to him.
- (3) Notwithstanding anything contained in this section,<sup>1</sup>[ a<sup>2</sup>[ Commissioner (Appeals)]] shall not exercise the powers and discharge the duties conferred or imposed on an officer of customs other than those specified in Chapter XV and section 108.

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1. Substituted by Act 44 of 1980, section 50, Fifth Schedule, Pt. I, for "an Appellate Collector of Customs" (w.e.f. 11-10-1982).

2. Substituted by Act 22 of 1995, section 50, for "Collector (Appeals)" (w.e.f. 26-5-1995).

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