Customs Act, 1962

Section 15 - Date for Determination of Rate of Duty and Tariff Valuation of Imported Goods

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(1)1[The rate of duty2[***]] and tariff valuation, if any, applicable to any imported goods, shall be the rate and valuation in force, --

(a) in the case of goods entered for home consumption under section 46, on the date on which a bill of entry in respect of such goods is presented under that section;

(b) in the case of goods cleared from a warehouse under section 68, on the date on which3[a bill of entry for home consumption in respect of such goods is presented under that section];

(c) in the case of any other goods, on the date of payment of duty :

4[Provided that if a bill of entry has been presented before the date of entry inwards of the vessel or the arrival of the aircraft by which the goods are imported, the bill of entry shall be deemed to have been presented on the date of such entry inwards or the arrival, as the case may be.]

(2) The provisions of this section shall not apply to baggage and goods imported by post.

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1. Substituted by Act 20 of 1966, section 3, for "The rate of duty" (w.e.f. 31-8-1966).

2. The words ", rate of exchange" omitted by Act 25 of 1978, section 4 (w.e.f. 1-7-1978).

3. Substituted by Act 32 of 2003, section 106, for "the goods are actually removed from the warehouse" (w.e.f. 14-5-2003).

4. Substituted by Act 33 of 1996, section 59, for the proviso (w.e.f. 28-9-1996).

5. Sub-section (3) inserted by Act 20 of 1966, section 3 (w.e.f. 31-8-1966) and omitted by Act 25 of 1978, section 4 (w.e.f. 1-7-1978).
