

Source: [sooperkanoon.com/act/44902](http://sooperkanoon.com/act/44902)

**Customs Act, 1962**

**Section 78 - Determination of Rate of Duty and Tariff Valuation in Respect of Baggage**

---

The rate of duty and tariff valuation, if any, applicable to baggage shall be the rate and valuation in force on the date on which a declaration is made in respect of such baggage under section 77.

---

---