

Customs Act, 1962

Section 141 - Conveyances and Goods in a Customs Area Subject to Control of Officers of Customs

1(1) All conveyances and goods in a customs area shall, for the purpose of enforcing the provisions of this Act, be subject to the control of officers of customs.

2[(2) The imported or export goods may be received, stored, delivered, dispatched or otherwise handled in a customs area in such manner as may be prescribed and the responsibilities of persons engaged in the aforesaid activities shall be such as may be prescribed.]

1. Numbered by the Finance Act, 2008.

2. Inserted by the Finance Act, 2008.