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**Finance Act, 2002**

**Section 76F - Levy of duties of customs**

Subject to the conditions as may be specified in the rules made in this behalf,-- (a) any goods admitted to a special economic zone from the domestic tariff area shall be chargeable to export duties at such rates as are leviable on such goods when exported; (b) any goods removed from a special economic zone for home consumption shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tarrif Act, 1975, where applicable, as leviable on such goods when imported; and (c) the rate of duty and tariff valuation, if any, applicable to goods admitted to, or removed from, a special economic zone shall be the rate and tariff valuation in force as on the date of such admission or removal, as the case may be, and where such date is not ascertainable, on the date of payment of the duty.