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**Customs Act, 1962**

## Section 15 - DATE FOR DETERMINATION OF RATE OF DUTY AND TARIFF VALUATION OF IMPORTED GOODS

1) 16[The rate of duty 17[***]] 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 which the goods are actually removed from the warehouse; (c) in the case of any other goods, on the date of payment of duty: 18[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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