

Source : [sooperkanoon.com/act/34285/](http://sooperkanoon.com/act/34285/)

**Finance Act 2001**

**Section 102 - Amendment of Section 27a**

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In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 27A, for the words "not below ten per cent.", the words "not below five per cent." shall be substituted.

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