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The Customs Act, 1962

Section 16 - Date for determination of rate of duty and tariff valuation of export goods

¹[(1) The rate of duty and tariff valuation, if any, applicable to any export goods, shall be the rate and valuation in force,--

(a) in the case of goods entered for export under section 50, on the date on which the proper officer makes an order permitting clearance and loading of the goods for exportation under section 51;

(b) in the case of any other goods, on the date of payment of duty.

(2) The provisions of this section shall not apply to baggage and goods exported by post.]

1. Subs. by Act 23 of 1986, s. 50, for sub-section (1) (w.e.f. 13-5-1986).