

The Customs Act, 1962

Section 50 - Entry of goods for exportation

(1) The exporter of any goods shall make entry thereof by presenting ¹[electronically] ²[on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export ³[in such form and manner as may be prescribed].

¹[Provided that the ⁴[Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically ²[on the customs automated system], allow an entry to be presented in any other manner.]

(2) The exporter of any goods, while presenting a shipping bill or bill of export, shall ⁵*** make and subscribe to a declaration as to the truth of its contents.

²[(3) The exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:--

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]

1. Ins. by Act 8 of 2011, s. 45 (w.e.f. 8-4-2011).

2. Ins. by Act 13 of 2018, s. 78 (w.e.f. 28-3-2018).

3. Subs. by s. 78, *ibid.*, for "in the prescribed form" (w.e.f. 28-3-2018).

4. Subs. by Act 25 of 2014, s. 78, for "Commissioner of Customs" (w.e.f. 6-8-2014).

5. The words "at the foot thereof" omitted by Act 8 of 2011, s. 45 (w.e.f. 8-4-2011).