

The Customs Act, 1962

Section 83 - Rate of duty and tariff valuation in respect of goods imported or exported by post or courier

83. Rate of duty and tariff valuation in respect of goods imported or exported by ¹[post or courier].--(1)

The rate of duty and tariff value, if any, applicable to any goods imported by ¹[post or courier] shall be the rate and valuation in force on the date on which the ²[postal authorities or the authorised courier] present to the proper officer a list containing the particulars of such goods for the purpose of assessing the duty thereon: Provided that if such goods are imported by a vessel and the list of the goods containing the particulars was presented before the date of the arrival of the vessel, it shall be deemed to have been presented on the date of such arrival.

(2) The rate of duty and tariff value, if any, applicable to any goods exported by ¹[post or courier] shall be the rate and valuation in force on the date on which the exporter delivers such goods to the ²[postal authorities or the authorised courier] for exportation.

1. Subs. by Act 13 of 2018, s. 88, for "post" (w.e.f. 28-3-2018).

2. Subs. by s. 88, *ibid.*, for "postal authorities" (w.e.f. 28-3-2018).