LEVY OF FEES (CUSTOMS DOCUMENTS) REGULATIONS, 1970

CONTENTS

LEVY OF FEES (CUSTOMS DOCUMENTS) REGULATIONS, 1970

M.F. (D.R. and 1.) Notification No. 106-Cus., dated 26th December, 1970 as amended by Notifications No. 80-Cus., dated 2nd August, 1975; No. 75/91-Cus. (N.T.), dated 19-11-1991 and No. 55/92-Cus. (N.T.), dated 30-7-1992.1 In exercise of the powers conferred by clause (a) of sub-section (2) of section 1572 read with clause (1) of sub-section (2) of section 158, of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title and commencement :-

(1) These regulations may be called the Levy of Fees (Customs Documents) Regulations, 1970.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions :-

In these regulations, unless the context otherwise requires:-

(a) "Act" means the Customs Act, 1962 (52 of 1962).

(b) "Customs Document" means document used in compliance with the provisions of the Act and includes a bill of entry, shipping bill, bill of export, import manifest, import report, export manifest, export report, bill of transhipment, baggage declaration, show cause notice and any order passed under the Act.

(c) "Section" means section of the Act.

<u>3.</u> Levy of fees :-

The proper officer shall for the purposes specified in column (1) of the Table below, levy fees on a customs document at the rate specified in the corresponding entry in column (2) thereof, namely :-

<u>4.</u> Amendment of import manifest to be exempt from payment of fees in certain cases :-

No fees shall be levied under these regulations in respect of an import manifest,

(a) when the manifest is supplemented with entries relating to ports which have not been covered by the manifest.

(b) which is amended or supplemented in respect of goods which are articles of baggage

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