

BOAT NOTES REGULATIONS, 1976

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G.I.D.R. and B. Notification No. 426-Cus., dated 23-10-1976 as amended by Notification No. 226-Cus., dated 22-10-1977. In exercise of the powers conferred by section 157 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 Boat Notes Regulations, 1976.

(2) They shall come into force on such date¹ as the Central Board of Excise and Customs may, by notification in the Official Gazette, appoint.

1. Brought into force from 1-1-1978

2. Definitions :-

In these regulations, unless the context otherwise requires, -

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

(b) "Board" means the Board as defined in clause (6) of section 2 of the Act;

(c) "Boat Note" means the Boat Note as indicated in Form I, Form II or Form III, [See Forms 79, 80 and 81 in Part 5], as the case may be;

(d) " ¹[Commissioner of Customs]" means the ² [Commissioner of Customs] as defined in clause (8) of section 2 of the Act;

(e) "Form" means a form appended to these regulations;

(f) "Proper officer" means the officer as defined in clause (34) of section 2 of the Act.

1. Designation changed vide s. 50 of the Finance Act, 1995 (22 of 1995).

2. Designation changed vide s. 50 of the Finance Act, 1995 (22 of 1995).

3. Issue of Boat Note :-

(1) Every boat note shall be issued by the proper officer.

(2)

(a) Notwithstanding anything contained in sub-regulation (1), where the ¹[Commissioner of Customs] is satisfied that it is necessary so to do, he may authorise an exporter or his authorised agent to issue a boat note.

(b) Every person who is authorised by the ² [Commissioner of Customs] under clause (a) to issue boat notes shall maintain a proper account of boat notes issued by him and furnish to the proper officer such information as may be specified by the [Commissioner of Customs] in this behalf.

(3) The boat notes shall be, -

(a) of such dimension and colour as are indicated in the forms appended to these regulations; and

(b) maintained in duplicate and machine numbered.

1. Designation changed vide s. 50 of the Finance Act, 1995 (22 of 1995).

2. Designation changed vide s. 50 of the Finance Act, 1995 (22 of 1995).

4. Boat notes when to be issued :-

The boat notes shall be issued in all cases of, -

(i) export cargo, in Form 1; [See Form 79 in Part 5]

(ii) import cargo, in Form II; [See Form 80 in Part 5]

(iii) transshipment cargo, reshipment cargo or same bottom cargo, in Form III; [See Form 81 in Part 5].