

THE LAND CUSTOMS ACT.
INDIA ACT XIX OF 1924
[As modified up to 17th March, 2015].

1. * * * *
2. In this Act, unless there is anything repugnant in the subject or context,-

- (a) [the expression to the passing or importation or exportation of customs duties payable goods which is entered a land customs area, by any means includes passing, importation or exportation by pipelines, underground cables or other electronic means to any part of a foreign frontier.]¹ **Interpretation.**
- [(b) [“Union Minister of Finance”]¹ means [the Union Minister of Finance]¹ appointed by the Ministry of Finance under section 2 of the Union Minister of Finance Act;]²
- (c) [“Competent Customs Official”]¹ means a [Competent Customs Official]¹ appointed under section 3;
- [(d) [“Director-General of Customs”]¹ means the [Director-General of Customs]¹ as defined in section 3(b) of the Sea Customs Act;]³
- (e) “foreign frontier” means the frontier separating any foreign territory from any part of [the Republic of the Union of Myanmar]¹;
- [(f) “foreign territory” means any territory or part thereof outside the limits of [the Republic of Union of Myanmar]¹; and]³
- (g) “land customs area” means any area [* * * *]⁴ for which a [Competent Customs Official]¹ has been appointed under section 3.

¹ Substituted by the Land Customs (Amendment) Act, 2015.

² Substituted by the Land Customs (Amendment) Act, 1959 [Act No.XX of 1959].

³ Substituted by the Land Customs (Amendment) Act, 1956 [Act No.XIII of 1956].

⁴ The words “Adjoining a foreign frontier” will be deleted by the Land Customs (Amendment) Act, 1956 [Act No.XIII of 1956].

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Appointment of Land Customs Officers.

3.

(1) The [Ministry of Finance]¹ may, by notification in the Gazette, appoint, for any area [* * * *]² specified in the notification, a person to be the [Competent Customs Official]¹ and such other persons as he thinks fit to be Land-Customs Officers.

[(2) [The Ministry of Finance]¹ may delegate to [the Director-General of Customs]¹ any power conferred upon him by sub-section(1) to appoint Land-Customs Officers.]³

Establishment of land customs stations and determination of routes.

[4.

The [Director-General of Customs]¹ may, _

(a) by notification, establish land customs stations in any land customs area;

(b) by notification, prescribe the routes by which alone all goods may pass by land out of or into any foreign territory, or to or from any land customs station from or to any foreign frontier; and

(c) by order, establish 2 outposts and check-points in any land customs area.]⁴

Permit for goods carried across the border areas.

5.

(1) [Every person desiring to pass any goods, whether dutiable goods or not, by land out of or into any foreign territory by means of sub-section (a) of section 2 of this Act shall apply in writing for a permit for the passage to the relevant officer in charge of land customs station.]¹

(2) When the duty on such goods has been paid or the goods have been found by the Land-Customs Officers to be free of duty, the Land-Customs Officers shall grant a permit certifying that duty has been paid on such goods or that the goods are free of duty, as the case may be.

¹ Substituted by the Land Customs (Amendment) Act, 2015.

²The words “within the meaning of section 25 of the Negotiable Instruments Act “ were deleted by the Land Customs (Amendment) Act, 1956 [Act No.XIII of 1956].

³ Substituted by the Land Customs (Amendment) Act, 1959 [Act No.XX of 1959].

⁴ Substituted by the Land Customs (Amendment) Act, 1956 [Act No.XIII of 1956].

- (3) Any [Land-Customs Officers]¹, may require any person in charge of any goods which such Officer has reason to believe to have been imported, or to be about to be exported, by land from, or to, any foreign territory to produce the permit granted for such goods; and any such goods which are dutiable and which are unaccompanied by a permit or do not correspond with the specification contained in the permit produced, shall be detained and shall be liable to confiscation:

Provided that nothing in this sub-section shall apply to any imported goods passing from a foreign frontier to a land customs station by a route prescribed in that behalf.

- (4) The [Ministry of Finance]² may, by notification in the Gazette, direct that the provisions of this section, or any specified provisions thereof, shall not, in any land customs area specified in the notification, apply in respect of goods of any class or value so specified.

6. A Land-Customs Officers [* * *]³ shall pass free of duty any goods imported or exported by land by any passenger, if he is satisfied that the goods are the passenger's personal baggage in actual use.

**Personal
baggage.**

7. (1) Any person who_

Penalties.

- (a) in any case in which the permit referred to in section 5 is required, passes or attempts to pass any goods by land out of or into any foreign territory through any land customs station without such permit, or
- (b) conveys or attempts to convey to or from any foreign territory or to or from any land customs station any goods by a route other than the route, if any, prescribed for such passage under this Act, or

¹ Substituted by the Land Customs (Amendment) Act, 1956 [Act No.XIII of 1956].

² Substituted by the Land Customs (Amendment) Act, 2015.

³ The words "empowered in this behalf by the Chief Customs authority" were deleted by the Land Customs (Amendment) Act, 1956 [Act No.XIII of 1956].

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- (c) aids in so passing or conveying any goods, or knowing that any goods have been so passed or conveyed, keeps or conceals such goods or permits or procures them to be kept or concealed,

shall be liable to a penalty [not exceeding three times the value of the goods[x x x x]¹ and the goods in respect of which the offence has been committed shall be liable to confiscation.]²

- (2) Where any dutiable goods, or any goods in respect of which a notification under section 19 of the Sea Customs Act, prohibiting the bringing or taking by land of such goods into [the Republic of the Union of Myanmar]³ or any specified part thereof, has been issued, are passed by land out of any foreign territory, and the Land-Customs Officers is of opinion that an offence under sub-section(1) has been committed in respect of such goods and that the penalty provided in that sub-section is inadequate, he may make a complaint to a Magistrate having jurisdiction.
- (3) Such Magistrate shall thereupon inquire into and try the charge brought against the accused person and, upon conviction, may sentence him to imprisonment of either description for a term which may extend to six months, or to fine not exceeding [five hundred thousand kyats]³, or to both, and may confiscate the goods in respect of which the offence has been committed.
8. No goods other than personal baggage or goods belonging to Government or mails shall be delivered or passed at any land customs station, except with the special permission of the Land-Customs Officers in charge thereof, Goods not to be passed on certain days or at certain times.-
- (a) on any public holiday[* * *]⁴ or on any day on which the passage and delivery of goods at such land customs station has been prohibited by the [Director-General of Customs]³ by notification in the Gazette, or

¹ The words “or four thousand kyats, whichever is greater,” were deleted by the Land Customs (Amendment) Act, 2015.

² Substituted by the Land Customs (Amendment) Act, 1956 [Act No.XIII of 1956].

³ Substituted by the Land Customs (Amendment) Act, 2015.

⁴ The words “within the meaning of section 25 of the Negotiable Instruments Act “ were deleted by the Land Customs (Amendment) Act, 1956 [Act No.XIII of 1956].

(b) on any day except between such hours as the [Director-General of Customs]¹ may, by a like notification, appoint.

9. (1) The provisions of the Sea Customs Act which are specified in the Schedule, together with all notifications, orders, rules or forms issued, made or prescribed thereunder, shall, so far as they are applicable, apply for the purpose of the levy of duties of land customs under this Act in like manner as they apply for the purpose of the levy of duties of customs on goods imported or exported by sea, [or for other purposes to which the said provisions relate.]²
- (2) For the purpose of such application the said provision, notifications, orders, rules and forms may be construed with such alterations as may be necessary or proper to adapt them for the said purpose, but not so as otherwise to affect the substance thereof, and in particular_
- (a) references to bills of entry and to shipping bills shall be deemed to be references, respectively, to application for permits to import and application for permits to export such as are referred to in section 5,
- (b) [* * *]³
- (c) references to a [Competent Customs Official]¹ shall be deemed to be references to a Competent Customs Official¹ for the time being in charge of a land customs station or duly authorized to perform all, or any special, duties of an officer so in charge,
- (d) references to a custom-house shall be deemed to be references to a land customs station,
- (e) references to a customs-port shall be deemed to be references to a land customs area,
- (f) references to a foreign port shall be deemed to be references to foreign territory,
- (g) references to goods brought by sea to, and to goods shipped or brought for shipment at, a customs-port shall be deemed to be references respectively to goods brought across a foreign frontier into a land customs area and to goods brought to a land customs station for export,

**Application
of the Sea
Customs
Act.**

¹ Substituted by the Land Customs (Amendment) Act, 2015.

² Substituted by the Land Customs (Amendment) Act, 1953 [Act No.LIII of 1953].

³ Deleted by the Land Customs (Amendment) Act, 1956 [Act No.XIII of 1956].

- (h) references to Officer of Customs shall be deemed to be references to [Competent Customs Official]¹ or Land-Customs or land-Customs Officers appointed under this Act,
- (i) references to persons on board of any conveyance or boat in any port or to persons landing shall be deemed to be references to person [who have entered, by any means, a land customs area from foreign territory, and]¹
- (j) references to “this Act” shall be deemed to be references to the Sea Customs Act, as applied for the purposes of this Act or to this Act, as the case may require.

Rules
making
power.

- [10. In the implementation of the provisions contained in this Act:
- (a) the Ministry of Finance may, with the approval of the Union Government, issue rules and regulations;
 - (b) the Ministry of Finance and the Customs Departments may issue procedures, notifications, orders and directives.]²

[SCHEDULE.

(See section 9.)

Provisions of the Sea Customs Act which are made applicable for the levy of duties of land customs and for other-purposes.

Sections 4,8 to 10, 19A. 21, 23, 25, 26, 29 to 36, 37(except the proviso), 38 to 40, 88, Section 167, Nos. 1, 8, 9, 37 to (40, 72 to 78, 78A, 79 and 80,)³ Sections 167A, (167B,168 to 172, 172A, 173 to 176)⁴ 178 to 181, 182 to 184, 186, 186A, (187 to 194, 194A, 195 to 197)³ and 200 to 204.]⁵

¹ Substituted by the Land Customs (Amendment) Act, 2015.

² Inserted by the Land Customs (Amendment) Act, 2015.

³ Substituted by the Land Customs (Amendment) Act, 1956 [Act No.XIII of 1956].

⁴ Substituted by the Land Customs (Amendment) Act, 1959 [Act No.XX of 1959].

⁵ Substituted by the Land Customs (Amendment) Act, 1953 [Act No.LIII of 1953].