

Customs Act 1962 s 143AA - Power to simplify or provide different procedure, etc, to facilitate trade

Notwithstanding anything contained in any other provision of this Act, the Board may, for the purposes of facilitation of trade, take such measures or prescribe separate procedure or documentation for a class of importers or exporters or for categories of goods or on the basis of the modes of transport of goods, in order to,—

- (a) maintain transparency in the import and export documentation; or**
- (b) expedite clearance or release of goods entered for import or export; or**
- (c) reduce the transaction cost of clearance of importing or exporting goods; or**
- (d) maintain balance between customs control and facilitation of legitimate trade.**