

**Customs Act 1962 s 43 - Exemption of certain classes of conveyances from certain provisions of this Chapter**

**(1) The provisions of sections 30, 41 and 42 shall not apply to a vehicle which carries no goods other than the luggage of its occupants.**

**(2) The Central Government may, by notification in the Official Gazette, exempt the following classes of conveyances from all or any of the provisions of this Chapter—**

**(a) conveyances belonging to the Government or any foreign Government;**

**(b) vessels and aircraft which temporarily enter India by reason of any emergency**