Attached is a copy of Notification No. 67/91 - Customs (NT) dated 1 October 1991, which amends the Customs Valuation (Determination of Price of Imported Goods) Rules, 1988.¹

*English only/anglais seulement/ingles solamente.

¹See VAL/1/Add.24.
NOTIFICATION
67/91-CUSTOMS (NT)

3.S.R. (E) - In exercise of powers conferred by section 156 of the Customs Act, 1962 (52 of 1962), and in supersession of the Government of India Notification No. 44/90-Cus. (NT), dated the 3rd August, 1990, the Central Government hereby makes the following rules further to amend the Customs Valuation (Determination of Price of Imported Goods) Rules, 1988, namely:

1. (1) These rules may be called the Customs Valuation (Determination of Price of Imported Goods) Amendment, Rules, 1991.
   (2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 10 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 1988, for sub-rule (1) the following sub-rule shall be substituted, namely:

   "(1) The importer or his agent shall furnish -
   (a) a declaration disclosing full and accurate details relating to the value of imported goods; and
   (b) any other statement, information or document including an invoice of the manufacturer or producer of the imported goods where the goods are imported from or through a person other than the manufacturer or producer, as considered necessary by the proper officer for determination of the value of imported goods under these rules".

(raj kumar)
under secretary to the government of india
Footnote: The principal rules of 1988 were published in the Gazette of India vide Notification No. 51/88-Cus dated 18th July, 1988 and were subsequently amended vide Gazette Notifications: