

Section 1. Short title, extent and commencement. -

(1) This Act may be called the Customs Act, 1962.

(2) It extends to the whole¹ of India² fishing and fishing related activities by Indian-flagged fishing vessels beyond territorial waters of India⁵ ³[and, save as otherwise provided in this Act, it applies also to any offence or contravention thereunder committed outside India by any person.]

(3) It shall come into force on such date ⁴ as the Central Government may, by notification in the Official Gazette, appoint.

1. Extended to Sikkim w.e.f. 1-10-1979 vide Notification No. 185/79-Cus., dated 1-9-1979.

2. The Customs Act, 1962 and Customs Tariff Act, 1975 has been extended to the whole of the Exclusive Economic Zone and Continental Shelf of India for certain purposes by Ministry of External Affairs Notification SO No. 189(E), dated 7-2-2002.

3. Inserted (w.e.f. 29-3-2018) by s. 57 of the Finance Act, 2018 (13 of 2018).

4. Brought into force w.e.f. 1st February, 1963 vide Notification G.S.R. 155, dated 23-1-1963.

5. Inserted by Section 145. of Finance Act, 2026, dated 30-03-2026. w.e.f.- 1-04-2026