



# Inland Revenue Regulation Act 1890

## 1890 CHAPTER 21

### *Actions against Officers*

#### **28 Protection of officers acting in execution of statutory duty**

- (1) Where any action is commenced against any Commissioner, collector, or officer or person employed in relation to inland revenue, or against any person acting in the aid and assistance of any such Commissioner, collector, officer or person, for any act done in pursuance or execution or intended execution of this Act or of any other Act relating to inland revenue, the following provisions shall have effect:—
  - (a) The action shall not lie unless it is commenced within three months next after the cause of action arose ;
  - (b) The solicitor or agent for the person who intends to bring the action must, not less than one month before the action is commenced, deliver to, or leave at the usual place of abode of, the person against whom the action is to be brought a notice in writing stating clearly and explicitly the cause of the action, the time when and place where the cause of action arose, the name and place of abode of the person in whose name the action is intended to be brought, and the name and place of abode of the solicitor or agent for that person ;
  - (c) In any such action no evidence shall be produced of any cause of action except such as is contained in the notice, and judgment shall be given for the defendant with costs unless it is proved that the notice was given ;
  - (d) The defendant may plead not guilty by statute;
  - (e) Tender of amends before the action was commenced may in lieu of, or in addition to, any other plea, be pleaded. If the action was commenced after the tender, or is proceeded with after payment into court of any money in satisfaction of the plaintiff's claim, and the plaintiff does not recover more than the sum tendered or paid, he shall not recover any of the costs incurred after the tender or payment, and the defendant shall be entitled to costs to be taxed as between solicitor and client as from the time of the tender or payment.
- (2) Nothing in this section shall affect any of the provisions contained in section twenty of the Taxes Management Act, 1880.

**29 Protection of officers where probable cause of seizure certified**

- (1) Where on the trial of an information or complaint for the condemnation of goods seized as forfeited under any Act relating to inland revenue judgment is given for the claimer thereof, if the court or judge certifies that there was probable cause for making the seizure, no officer or person who made or assisted in making the seizure shall be liable to any civil or criminal proceeding on account of the seizure, or detention of the goods.
- (2) Where any civil or criminal proceeding is brought to trial against any officer or person employed in relation to inland revenue on account of the seizing or detention of any goods, and a verdict or judgment is given thereupon against the defendant, if the court or judge certifies that there was probable cause for the seizure, the plaintiff shall not be entitled to any damages, besides the goods seized, or the value thereof, nor to any costs, and the defendant shall not be liable to any punishment.