



# Inland Revenue Regulation Act 1890

## 1890 CHAPTER 21

### *Legal Proceedings*

#### **26 Procedure on seizure of horses, cattle, or perishable goods**

- (1) In the event of any horse or cattle or any goods of a perishable nature being seized as forfeited under any Act relating to inland revenue, the Commissioners may order the thing seized to be delivered up to the claimer thereof upon his paying the appraised value thereof or giving security to their satisfaction.
- (2) If any such thing be not claimed, or if any claimer refuses or neglects to pay the appraised value thereof, or to give such security as aforesaid, the Commissioners may at any time after the expiration of fourteen days from the making of the seizure order that it be sold by public auction, although the condemnation thereof may not at that time have taken place.
- (3) Provided that if any such thing be afterwards ordered to be restored without any proceeding being instituted for the condemnation thereof, or before the same have been condemned, or if on the trial for the condemnation thereof, judgment is given for the claimer, the Commissioners shall on demand pay to him the appraised value thereof, or, in the event of its having been sold, then at his election the appraised value or the proceeds of the sale thereof, and in either case such further sum by way of compensation for the loss sustained by reason of the seizure as the Commissioners think fit.
- (4) If the claimer accepts the appraised value or proceeds of sale, with such further sum as aforesaid, he shall not be entitled to maintain any action on account of the seizure, detention, or sale.