



# Inland Revenue Regulation Act 1890

## 1890 CHAPTER 21

### *Actions against Officers*

#### **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.