



# Inland Revenue Regulation Act 1890

## 1890 CHAPTER 21

### *Fines, Penalties, and Forfeitures*

#### **31 Disposal of forfeitures**

Goods seized as forfeited by virtue of any Act relating to inland revenue shall after condemnation be sold or destroyed or otherwise disposed of in accordance with the prescribed regulations.

Provided that goods which are subject to duty but upon which duty has not been paid shall not be sold for home consumption at a less price than the amount of the duty payable thereon, and goods, the importation ; whereof is prohibited, shall, if sold, be sold for exportation only,