



Customs Consolidation Act 1876

1876 CHAPTER 36

MANAGEMENT

As to disputes between the importers and officers of Customs respecting the duties of Customs

30 In case of dispute, importer to deposit the duty, &c. demanded. On payment of such deposit, &c. importer to have delivery.

If any dispute shall arise as to the proper rate of duty payable on any goods admissible for home consumption, the importer or consignee, or his agent, shall deposit in the hands of the collector of the Customs at the port of importation the duty demanded by such collector, which shall be deemed and taken to be the proper duty payable, unless an action or suit shall be commenced by the importer within three months after such deposit in one of Her Majesty's courts of law at Westminster, Dublin, or Edinburgh against such collector, to ascertain whether any and what duty is payable on such goods; and, on payment of such deposit, and on the passing of a proper entry for such goods by the importer, consignee, or agent, such collector shall cause delivery thereof.