



Customs Consolidation Act 1876

1876 CHAPTER 36

MANAGEMENT

As to the collection and management of duties of Customs, drawbacks, and allowances.

20 When contracts have been entered into, amount of increased or decreased duty to be added or deducted.

In the event of any increase, decrease, or repeal of duties of Customs chargeable upon any goods or commodities after the making of any contract or agreement for the sale or delivery of such goods duty paid, it shall be lawful for the seller, in case such increase shall accrue before the clearance and delivery from the warehouse of such goods at such increased duty, and after payment thereof, to add so much money to the contract price as will be equivalent to such increase of duty, and he shall be entitled to be paid and to sue for and recover the same; and it shall be lawful for the purchaser under any such contract or agreement, in case such decrease or repeal shall take effect before the clearance and delivery from the warehouse at such decreased duty, or free of duty, as the case may be, to deduct so much money from the contract price as will be equivalent to such decrease of duty or repealed duty, and he shall not be liable to pay or be sued for or in respect of such deduction.