

the order as may be in excess of that duty, if any, payable on the article immediately after cessation shall, on application, be refunded to the person who paid it.

(7) An application for a refund under Subsection (6) shall be in the prescribed manner and within twelve months of its becoming due.

Effect of alteration of duty on contract for sale

**165.** If, after a contract has been entered into for the sale or delivery of goods at a price which includes duty charged under Section 161, an alteration takes place in the rate or amount of the duty before the goods are entered for home use or before export duty or excise duty becomes due, then, in the absence of express written provision in the contract to the contrary, the contract shall have effect as follows-

- (a) in the event of the alteration being the increase of an existing duty or the imposition of a new duty, the seller, after payment of all the duty payable, may add the difference caused by the alteration to the agreed price;
- (b) in the event of the alteration being the reduction or abolition of an existing duty, the purchaser may deduct the difference caused by the alteration from the agreed price;
- (c) in the event of the alteration not being finally adopted, the agreed price shall be re-adjusted so as to allow for any resultant refund or payment of duty.

Effect of obligation to pay duty

**166.** Where an obligation has been incurred, whether by bond or otherwise, for the payment of duty, then the obligation shall be deemed to be an obligation to pay all duties which are or may become payable or recoverable under the provisions of this Act.

Recovery of duty

**167.** Where goods are liable to duty, then the duty shall constitute a debt due to the Government and be

charged on the goods in respect of which the duty is payable; and the duty shall be payable by the owner of the goods and may, without prejudice to any other means of recovery, be recovered by legal proceedings brought by the Commissioner General.

Effect of alteration in classification of goods

**168.** If any practice or method of procedure of customs approved by the Commissioner General or arising from a ruling by the World Customs Organisation relating to the classification or enumeration of goods is altered with the result that less duty is thereafter chargeable on goods of the same class or description, no person shall thereby become entitled to a refund of any duty paid before the alteration took effect.

Time of entry for home use determines rates of duty

**169.** (1) Subject to Section 116 and Subsection (3) of this Section, duty shall be paid at the rate in force at the time when the goods liable to the duty are entered for home use:

Provided that, in the case of goods imported overland, the time of entry of the goods for home use shall be deemed to be the time when the duty thereon is paid.

(2) Except where otherwise provided in the Fourth Schedule, and subject to Section 116, export duty shall be paid at the rate in force at the time when the goods liable to the duty are entered for export:

Provided that where export duty is imposed, or the rate of existing export duty is varied, between the time goods are entered for exportation and the time of exportation of the goods, export duty shall be paid at the rate in force at the time of exportation of the goods.

(3) Where, in accordance with Section 51(3), goods are entered before the arrival at the port of discharge of the aircraft or vessel in which the goods are imported, the duty upon the goods shall be paid at the rate in force at the time of arrival of the aircraft or vessel at the port or place of discharge.

Advisory committee on dumping and subsidisation of goods

**170.** (1) The Minister shall, by notice in the Gazette, establish an advisory committee comprising not more than ten persons, to investigate cases of dumping or