



# Finance Act 1921

## 1921 CHAPTER 32

### PART VI

#### GENERAL

#### **60 Recovery of penalty under s.44 of 54 & 55 Vict. c.39**

- (1) Any fine incurred under section forty-four of the Stamp Act, 1891 (which imposes a penalty on unqualified persons preparing certain instruments), shall, instead of being recoverable in manner provided by section one hundred and twenty-one of that Act, be recoverable summarily.
- (2) Proceedings for the recovery of any such fine as aforesaid shall not be deemed to be proceedings for the recovery of a fine incurred under an Act relating to Inland Revenue, and may, notwithstanding any provision in any Act prescribing the period within which summary proceedings may be brought, be brought at any time within the period of two years next after the commission of the offence, or the period of six months next after the first discovery thereof by the prosecutor, whichever period is the shorter.