



Inland Revenue Regulation Act 1890

1890 CHAPTER 21

Legal Proceedings

21 Institution of proceedings for fines, &c

- (1) It shall not be lawful to commence proceedings against any person for the recovery of any fine, penalty, or forfeiture under any Act relating to inland revenue, or for the condemnation of any goods seized - as forfeited under any such Act, except by order of the Commissioners and in the name of an officer, or in England in the name of the Attorney-General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney-General for Ireland.
- (2) Provided that nothing in this section shall extend to any summary proceeding for the conviction on immediate arrest of any person under or by virtue of any Act relating to inland revenue, or to any proceeding on information or complaint of an officer of the peace for recovery of a fine or penalty imposed in relation to an offence against any law of excise in any case in which such a proceeding is authorised.
- (3) The power of the Commissioners, or any of them, to hear and determine informations for the recovery of any fine or penalty, or for the condemnation of any goods seized as forfeited, shall cease, and any information which might, under any enactment passed before the commencement of this Act, have been exhibited, heard, adjudged, and determined by the Commissioners, or any of them, may be exhibited, heard, adjudged, and determined before a court of summary jurisdiction, and shall be subject to the like appeal as in the case of an information exhibited before a justice of the peace in respect of any offence against the laws of excise.