



Crown Proceedings Act 1947

1947 CHAPTER 44 10 and 11 Geo 6

PART II

JURISDICTION AND PROCEDURE

The High Court

13 Civil proceedings in the High Court.

Subject to the provisions of this Act, all such civil proceedings by or against the Crown as are mentioned in the First Schedule to this Act are hereby abolished, and all civil proceedings by or against the Crown in the High Court shall be instituted and proceeded with in accordance with rules of court and not otherwise.

In this section the expression “rules of court” means, in relation to any claim against the Crown in the High Court which falls within the jurisdiction of that court as a prize court, rules of court made under section three of the ^{M1}Prize Courts Act 1894.

Marginal Citations

M1 1894 c. 39.

14 Summary applications to High Court in certain revenue matters.

(1) Subject to and in accordance with rules of court, the Crown may apply in a summary manner to the High Court:—

- (a) for the furnishing of information required to be furnished by any person under the enactments relating to [^{F1}capital transfer tax];
- (b) for the delivery of accounts and [^{F2}payment of capital transfer tax under the Capital Transfer Act 1984.];

Changes to legislation: There are currently no known outstanding effects for the Crown Proceedings Act 1947, Cross Heading: The High Court. (See end of Document for details)

- (c) for the delivery of an account under section two of the ^{M2}Stamp Duties Management Act 1891, or under that section as amended or applied by any subsequent enactment;
 - (d) for the payment of sums improperly withheld or retained within the meaning of the said section two.
- (2) Subject to and in accordance with rules of court, the Crown may apply in a summary manner to the High Court:—
- (a) for the payment of duty under the enactments relating to excise duties;
 - (b) for the delivery of any accounts required to be delivered, or the furnishing of any information required to be furnished, by the enactments relating to excise duties or by any regulations relating to such duties;
 - (c) for the payment of tax under the enactments relating to [^{F3}value added tax];
 - (d) for the delivery of any accounts, the production of any books, or the furnishing of any information, required to be delivered, produced or furnished under the enactments relating to [^{F3}value added tax].

Textual Amendments

- F1** Words substituted by [Finance Act 1975 \(c. 7\)](#), Sch. 12 para. 8
- F2** S. 14(1)(b): words substituted in s.14(1)(b) by [Capital Transfer Tax Act 1984 \(c. 51, SIF 65\)](#), s. 276, Sch. 8 para. 2
- F3** Words substituted by [Finance Act 1972 \(c. 41\)](#), s. 55(1) but without prejudice to the operation of the section as originally enacted with respect to purchase tax becoming due before 1.4.73 or with respect to so much of the enactments relating to purchase tax as remains in force thereafter

Marginal Citations

- M2** [1891 c. 38](#).

Changes to legislation:

There are currently no known outstanding effects for the Crown Proceedings Act 1947, Cross
Heading: The High Court.