



Crown Proceedings Act 1947

1947 CHAPTER 44 10 and 11 Geo 6

PART II

JURISDICTION AND PROCEDURE

The High Court

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.];
 - (c) for the delivery of an account under section two of the ^{M1}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].

Changes to legislation: There are currently no known outstanding effects for the Crown Proceedings Act 1947, Section 14. (See end of Document for details)

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Words substituted by [Finance Act 1972 \(c. 41\)](#), s. 55(1) but without prejudice to the operation of the section as originally enacted with respect to purchase tax becoming due before 1.4.73 or with respect to so much of the enactments relating to purchase tax as remains in force thereafter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

- M1** [1891 c. 38](#).

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