



Inland Revenue Regulation Act 1890 (repealed)

1890 CHAPTER 21 53 and 54 Vict

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 . . . ^{F1} except by order of the Commissioners [^{F2}and in the name of an officer, or in England in the name of the Attorney-General for England,][^{F3}in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney-General.]
- (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 . . . ^{F1}
- (3) ^{F4}

Textual Amendments

- F1** Words repealed by [Customs and Excise Act 1952 \(c. 44\), s. 320, Sch. 12 Pt. I](#)
- F2** Words repealed so far as they relate to proceedings in the High Court (E.W.) by [Crown Proceedings Act 1947 \(c. 44\), Sch. 2](#) and so far as they relate to proceedings in the High Court of Justice in Northern Ireland (N.I.) by [S.I. 1949/1836 \(1949 I, p. 1261\)](#)
- F3** Words repealed so far as they relate to proceedings in the High Court of Justice in Northern Ireland (N.I.) by [S.I. 1949/1836 \(1949 I, p. 1261\)](#)
- F4** [S. 21\(3\)](#) repealed by [Customs and Excise Act 1952 \(c. 44\), s. 320, Sch. 12 Pt. I](#)

Modifications etc. (not altering text)

- C1** [S. 21](#) repealed as to income tax and profits tax by [Finance Act 1960 \(c. 44\), ss. 44, 79\(6\), Sch. 8 Pt. II](#) and as to capital gains tax and corporation tax by [Finance Act 1969 \(c. 32\), Sch. 21 Pt. X](#); excluded by [Post Office Act 1969 \(c. 48\), s. 117\(2\)](#)

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Inland Revenue Regulation Act 1890 (repealed), Cross Heading: Legal Proceedings. (See end of Document for details)

- C2** Ss. 21, 22 excluded by Finance Act 1975 (c. 7, SIF 18), s. 19(2), **Sch. 4 para. 42(1)** and by Capital Transfer Tax Act 1984 (c. 51, SIF 65), s. 260
- C3** Ss. 21, 22 excluded S.I. 1986/1711, **reg. 21**
S. 21 restricted (1.4.1999) by 1999 c. 2, s. 3(3)(b); S.I. 1999/527, art. 2(b), **Sch. 2**
S. 21 excluded (27.7.1999 with effect as mentioned in s. 114(2) of the amending Act) by 1999 c. 16, s. 114(1)(2), **Sch. 17 Pt. III para. 18**
S. 21: functions of the Lord Advocate transferred to the Advocate General for Scotland, and all property, rights and liabilities to which the Lord Advocate is entitled or subject in connection with any such function transferred to the Advocate General for Scotland (20.5.1999) by S.I. 1999/679, arts. 1(2), 2, 3, **Sch.**; S.I. 1998/3178, art. 2(2), **Sch. 4**

22 Proceedings in the High Court.

- (1) Any fine or penalty incurred under any Act relating to inland revenue may be sued for and recovered . . . ^{F5} in the High Court.
- (2) The proceedings for the recovery of any such fine or penalty . . . ^{F5} shall be commenced within two years next after the fine or penalty is incurred or the seizure is made.

Textual Amendments

- F5** Words repealed by Customs and Excise Act 1952 (c. 44), s. 320, **Sch. 12 Pt. I**

Modifications etc. (not altering text)

- C4** S. 22 repealed as to income tax and profits tax by Finance Act 1960 (c. 44), ss. 44, 79(6), **Sch. 8 Pt. II** and as to capital gains tax and corporation tax by Finance Act 1969 (c. 32), **Sch. 21 Pt. X**; excluded by Post Office Act 1969 (c. 48), s. 117(2)
- C5** Ss. 21, 22 excluded by Finance Act 1975 (c. 7, SIF 18), s. 19(2), **Sch. 4 para. 42(1)** and by Capital Transfer Tax Act 1984 (c. 51, SIF 65), s. 260
- C6** Ss. 21, 22 excluded S.I. 1986/1711, **reg. 21**
- C7** S. 22 restricted (1.4.1999) by 1999 c. 2, s. 3(3)(b); S.I. 1999/527, art. 2, **Sch. 2**
S. 22 excluded (27.7.1999 with effect as mentioned in s. 114(2) of the amending Act) by 1999 c. 16, s. 114(1)(2), **Sch. 17 Pt. III para. 18**

23 ^{F6}

Textual Amendments

- F6** Ss. 10, 14, 15, 23, 33, 38(2), 40 repealed by Statute Law (Repeals) Act 1978 (c. 45), s. 1, **Sch. 1 Pt. IX**

24 Rules as to evidence in certain cases.

- (1) All regulations, minutes, and notices purporting to be signed by a secretary or assistant secretary of the Commissioners and by their order shall, until the contrary is proved, be deemed to have been so signed and to have been made and issued by the Commissioners, and may be proved by the production of a copy thereof purporting to have been so signed.
- (2) In any proceeding the letter or instructions under which a collector or officer or person employed in relation to inland revenue has acted shall be sufficient evidence of any

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order issued by the Treasury or by the Commissioners, and mentioned or referred to therein.

(3) Evidence of a person being reputed to be or having acted as a Commissioner, or collector, or officer, or person employed in relation to inland revenue, shall, unless the contrary is proved, be sufficient evidence of his appointment or authority to act as such.

[^{F7}(4) Any notice or other document purporting to be issued in exercise of any function conferred on the Commissioners shall until the contrary is proved, be deemed to be so issued.]

Textual Amendments

F7 S. 24(4) added by [Finance Act 1969 \(c. 32\)](#), [Sch. 20 para. 11\(3\)](#)

Modifications etc. (not altering text)

C8 S. 24 saved by [War Damage Act 1964 \(c. 25\)](#), [Sch. 1 para. 5](#)

25, 26. ^{F8}

Textual Amendments

F8 Ss. 25, 26 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

27 Officers may conduct proceedings before justices.

Any officer or person employed or authorised by the Commissioners or the Solicitor of inland revenue in that behalf may, although he is not a solicitor, advocate, or writer to the signet, prosecute, conduct, or defend any information, complaint, or other proceeding to be heard or determined by any justice of the peace in the United Kingdom or by any sheriff in Scotland where the proceeding relates to inland revenue or to any fine, penalty, or other matter under the care and management of the Commissioners.

[^{F9}Any person who has been admitted as a solicitor, and is employed or authorised by the Commissioners or the Solicitor of Inland Revenue, may appear in, conduct, defend, and address the Court in any legal proceeding in a county court in England or Ireland where the proceeding relates to inland revenue, or to any matter under the care or management of the Commissioners of Inland Revenue.]

Textual Amendments

F9 Words added by [Finance Act 1896 \(c. 28\)](#), s. 38

Modifications etc. (not altering text)

C9 S. 27 restricted (*prosp.*) by [1999 c. 2](#), [ss. 3\(3\)\(c\)](#), 28(3)

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