



Stamp Duties Management Act 1891

1891 CHAPTER 38

Mode of recovering Money received for Duty

2 Moneys received for duty and not appropriated to be recoverable in High Court

- (1) Every person who, having received any sum of money as or for any duty, or any fee collected by means of a stamp, does not apply the money to the due payment of the duty or fee, and improperly withholds or detains the same, shall be accountable for the amount of the duty or fee, and the same shall be a debt from him to Her Majesty, and recoverable as such accordingly.
- (2) The Commissioners may sue out of the High Court in England or Ireland, or of the Court of Session sitting as the Court of Exchequer in Scotland, as the case may require, a writ of summons commanding any such person to deliver an account of every sum of money so received by him, and withheld or detained, and to pay the money to them, together with the costs of the proceedings, or to show cause to the contrary.
- (3) If cause is shown the court shall make such order as to the court seems just.