



# Inland Revenue Regulation Act 1890

1890 CHAPTER 21 53 and 54 Vict

U.K.

An Act to consolidate certain enactments relating to the regulation of the Inland Revenue. [25th July 1890]

## Editorial Information

- X1** General amendments to Tax Acts, Income Tax Acts, and/or Corporation Tax Acts made by legislation after 1.2.1991 are noted against [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) but not against each Act

## Modifications etc. (not altering text)

- C1** Act (except ss. 21, 22, 35) modified (8.12.2002) by [2002 c. 22, s. 5\(1\)](#); S.I. 2002/2866, art. 2(2), [Sch. 1 Pt. 2](#) (with transitional provisions and savings in [Sch. 3](#))
- C2** Act modified (9.7.2002) by [2002 c. 21, s. 2\(3\)](#); S.I. 2002/1727, [art. 2](#)
- C3** Act adapted as to Northern Ireland by S.R. & O. 1922/80 (Rev. XVI, p. 978: 1922, p. 704)
- C4** Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)
- C5** General amendments etc. to Tax Acts (or Income Tax Acts or Corporation Tax Acts as the case may be) made by [Taxes Management Act 1970 \(c. 9, SIF 63:1\), s. 41A\(7\)](#) (as added by [Finance Act 1990 \(c. 29, SIF 63:1\), s. 95\(1\)\(2\)](#)), [British Telecommunications Act 1981 \(c. 38, SIF 96\), s. 82\(2\)\(7\)](#); [Telecommunications Act 1984 \(c. 12, SIF 96\), s. 72\(3\)](#); [Finance Act 1984 \(c. 43, SIF 63:1\), ss. 82\(6\), 85\(2\), 89\(1\)\(7\), 96\(1\)\(7\), 98\(7\), Sch. 9 para. 3\(2\)\(9\), Sch. 16 paras. 6, 12](#) and [Finance Act 1985 \(c. 54, SIF 63:1\), ss. 72\(1\), 74\(5\), Sch. 23 para. 15\(4\)](#), S.I. 1987/530, regs. 11(2), 13(1), 14, [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\), ss. 4, 6, 7, 9, 32, 34, 78, 134, 135, 141, 142, 185, 191, 193, 194, 195, 200, 203, 209, 212, 213, 219, 247, 253, 272, 287, 314, 315, 317, 318, 325, 326, 327, 345, 350, 351, 368, 375, 381, 397, 414, 432, 440, 442, 446, 458, 460, 461, 463, 463\(2\)\(3\)](#) (as added by [Finance Act 1990 \(c. 29, SIF 63:1\), s. 50\(2\)](#)), 468, 474, 475, 486, 490, 491, 503, 511, 518, 524, 532, 544, 550, 556, 558, 569, 572, 582, 595, 601, 613, 617, 619, 621, 639, 656, 660, 663, 676, 689, 691, 694, 700, 701, 714, 716, 739, 743, 754, 763, 776, 780, 781, 782, 787, 789, 811, 828, 829, 832, 833, 834, 835, 837, 838, 839, 840, 841, 842, Sch. 2 para. 5, Sch. 4 para. 5, Sch. 13 para. 10, Sch. 16 para. 10, Sch. 21 para. 6, Sch. 26 para. 1, Sch. 27 para. 20, [Finance Act 1988 \(c. 39, SIF 63:1\), ss. 66, 127\(1\)\(6\), Sch. 12 para. 6](#), [Capital Allowances Act 1990 \(c. 1, SIF 63:1\), ss. 28\(1\), 68\(8\), 74, 82, 83\(5\), 148\(5\), 163\(4\), 164\(2\)](#), S.I. 1990/627 and [Finance Act 1990 \(c. 29, SIF 63:1\), s. 25\(10\)](#)  
Act amended (5.10.1999) by [1999 c. 10, s. 5\(3\)](#)

*Status: Point in time view as at 07/04/2003.*

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

**C6** Act modified (26.2.2003 for specified purposes, 1.4.2003 for further purposes, 7.4.2003 in so far as not already in force) by [Tax Credits Act 2002 \(c. 21\)](#), **ss. 53(2), 61**; [S.I. 2003/392](#), art. 2

## *Commissioners and Officers*

### **1 Appointment of Commissioners** **U.K.**

- (1) It shall be lawful for Her Majesty the Queen to appoint persons to be Commissioners for the collection and management of inland revenue, and the Commissioners shall hold office during Her Majesty's pleasure.
- (2) The Commissioners shall have all necessary powers for carrying into execution every Act of Parliament relating to inland revenue, and shall in the exercise of their duty be subject to the authority, direction, and control of the Treasury, and shall obey all orders and instructions which have been or may be issued to them in that behalf by the Treasury.

### **2 Quorum of Commissioners** **U.K.**

The Commissioners may act by any two or more of their number, and by that number shall constitute a board of commissioners, and may do and order and direct and permit to be done throughout the United Kingdom or in any part thereof all acts, matters, and things relating to inland revenue.

Provided that where by any Act of Parliament or otherwise anything has been or is hereafter expressly directed or authorised to be done by one of the Commissioners, it shall be valid if done by one Commissioner.

### **3 Offices.** **U.K.**

The Commissioners shall have their chief office in London and shall also keep offices in such other places as they deem necessary, and those offices shall be kept open on the prescribed days and during the prescribed hours.

### **4 Appointment of collectors, officers, and other persons.** **U.K.**

- (1) The Commissioners shall, unless the Treasury otherwise direct, appoint such collectors, officers, and other persons for collecting, receiving, managing, and accounting for inland revenue as are not required by law to be appointed by any other authority.
- (2) All such appointments shall continue in force notwithstanding the death of any Commissioner, or his ceasing to hold office, and the persons holding the same shall have full power to execute the duties of their respective offices and to enforce, in the execution thereof, all laws, regulations, penalties, and forfeitures relating to inland revenue in every part of the United Kingdom.
- (3) The Commissioners may suspend, reduce, discharge, or restore as they see cause, any such collector, officer, or person.
- (4) Where a collector, officer, or person is authorised to receive or collect or have in his custody or possession any money arising from inland revenue, the Commissioners may require him to give security to their satisfaction.

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**Modifications etc. (not altering text)**

- C7** S. 4(1) extended (5.10.1999) by 1999 c. 10, s. 5(4)  
S. 4(1) modified (9.7.2002) by 2002 c. 21, s. 2(4); S.I. 2002/1727, art. 2  
S. 4(1) modified (8.12.2002) by 2002 c. 22, s. 5(2); S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 2 (with transitional provisions and savings in Sch. 3)
- C8** S. 4(1) modified (26.2.2003 for specified purposes, 1.4.2003 for further purposes, 7.4.2003 in so far as not already in force) by Tax Credits Act 2002 (c. 21), ss. 53(3), 61; S.I. 2003/392, art. 2

**[4A** <sup>F1</sup> **Exercise of functions of Commissioners** **U.K.**

Any function conferred by or under any enactment, including any future enactment, on the Commissioners may be exercised by any officer of the Commissioners acting under their authority:

Provided that this section shall not apply to the making of any statutory instrument.]

**Textual Amendments**

- F1** S. 4A added by Finance Act 1969 (c. 32), Sch. 20 para. 11

**Modifications etc. (not altering text)**

- C9** S. 4A extended (31.7.1998 with effect in relation to accounting periods ending on or after 1.7.1999) by 1998 c. 36, s. 117, Sch. 18 Pt. XI para. 95(5); S.I. 1998/3173, art. 2
- C10** S. 4A excluded by Taxes Management Act 1970 (c. 9, SIF 63:1), s. 20C(2) as substituted by Finance Act 1976 (c. 40), s. 57(1), Sch. 6

**5** ..... <sup>F2</sup> **U.K.**

**Textual Amendments**

- F2** S. 5 repealed by Statute Law (Repeals) Act 1974 (c. 22), s. 1, Sch. Pt. I

**6** **Accountant-General and Receiver-General.** **U.K.**

Every person appointed to the office of Accountant-General . . . <sup>F3</sup> shall hold his office during the pleasure of the Treasury.

**Textual Amendments**

- F3** Words repealed by Public Accounts and Charges Act 1891 (c. 24), Sch.

**7** ..... <sup>F4</sup> **U.K.**

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#### Textual Amendments

**F4** S. 7 repealed by Customs and Excise Act 1952 (c. 44), s. 320, **Sch. 12 Pt. I**

**8** ..... <sup>F5</sup> **U.K.**

#### Textual Amendments

**F5** S. 8 repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1, **Sch. 1 Pt. VII**

**9** **Salaries and superannuation allowances not assignable or subject to be taken in execution.** **U.K.**

Save as provided by any law in relation to the commutation of a pension or the estate of a bankrupt, the remuneration payable to any person for being or having been a Commissioner, collector, officer, or person employed in relation to inland revenue, shall not before payment thereof to or for the use of that person be capable of assignment or liable to be taken under legal process.

**10** ..... <sup>F6</sup> **U.K.**

#### 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**

**11** **Obstruction of officers.** **U.K.**

If any person by himself or by any person in his employ obstructs, molests, or hinders—

- (a) an officer or any person employed in relation to inland revenue in the execution of his duty, or of any of the powers or authorities by law given to the officer or person; or
- (b) any person acting in the aid of an officer or any person so employed;

he shall for every such offence incur a fine of one hundred pounds.

#### Modifications etc. (not altering text)

**C11** S. 11: Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46**, (E.W.), Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G, 457A** (S.) and S.I. 1984/703 (N.I. 3), **arts. 5, 6** apply as regards any summary offence

**12** **Unlawful assumption of character of officer.** **U.K.**

If any person not being an officer takes or assumes the name, designation, or character of an officer for the purpose of thereby obtaining admission into any house or other place, or of doing or procuring to be done any act which he would not be entitled to do

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or procure to be done of his own authority, or for any other unlawful purpose, he shall be guilty of a misdemeanour, and shall in addition to any other punishment to which he may be liable for the offence, be liable, on summary conviction, to be imprisoned [with or without hard labour], for any term not exceeding three months.

**Modifications etc. (not altering text)**

**C12** S. 12 amended (E.W.) as to imprisonment with hard labour by [Criminal Justice Act 1948 \(c. 58\)](#), s. 1(2)

*Accounts*

**13 Commissioners to keep accounts. U.K.**

- (1) The Commissioners shall collect and cause to be collected every part of inland revenue, and all money under their care and management, and shall keep distinct accounts thereof at their chief office.
- (2) There shall be set forth in such accounts the amounts respectively charged, collected, and received, and remaining in arrear of each part of inland revenue, and of the several payments made or allowed by the Commissioners in respect of each such part and of the expenses of the collection and management of the said revenue, and of all other payments and expenses made or incurred on any other account whatsoever.

**Modifications etc. (not altering text)**

**C13** S. 13 extended (9.7.2002) by [2002 c. 21, s. 2\(5\)](#); S.I. 2002/1727, art. 2

**C14** S. 13 extended (5.10.1999) by [1999 c. 10, s. 5\(5\)](#)

S. 13 restricted (1.4.1999) by [1999 c. 2, s. 3\(3\)\(a\)](#); S.I. 1999/527, art. 2, [Sch. 2](#)

**C15** S. 13 extended (26.2.2003 for specified purposes, 1.4.2003 for further purposes, 7.4.2003 in so far as not already in force) by [Tax Credits Act 2002 \(c. 21\)](#), ss. [53\(4\)](#), 61; S.I. 2003/392, art. 2

**14, 15. ....<sup>F7</sup> U.K.**

**Textual Amendments**

**F7** Ss. 10, 14, 15, 23, 33, 38(2), 40 repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), s. 1, [Sch. 1 Pt. IX](#)

**16— 20. ....<sup>F8</sup> U.K.**

**Textual Amendments**

**F8** Ss. 16–20 repealed by [Public Accounts and Charges Act 1891 \(c. 24\)](#), [Sch.](#)

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## Legal Proceedings

### 21 Institution of proceedings for fines, &c. **U.K.**

- (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 . . . <sup>F9</sup> except by order of the Commissioners [<sup>F10</sup>and in the name of an officer, or in England in the name of the Attorney-General for England,][<sup>F11</sup>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 . . . <sup>F9</sup>
- (3) . . . . . <sup>F12</sup>

#### Textual Amendments

- F9** Words repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, **Sch. 12 Pt. I**
- F10** 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)
- F11** 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)
- F12** [S. 21\(3\)](#) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, **Sch. 12 Pt. I**

#### Modifications etc. (not altering text)

- C16** [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)
- C17** [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
- C18** [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. **U.K.**

- (1) Any fine or penalty incurred under any Act relating to inland revenue may be sued for and recovered . . . <sup>F13</sup> in the High Court.
- (2) The proceedings for the recovery of any such fine or penalty . . . <sup>F13</sup> shall be commenced within two years next after the fine or penalty is incurred or the seizure is made.

#### Textual Amendments

- F13** Words repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, **Sch. 12 Pt. I**

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**Modifications etc. (not altering text)**

- C19** 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)**
- C20** 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**
- C21** Ss. 21, 22 excluded S.I. 1986/1711, **reg. 21**
- C22** 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** ..... <sup>F14</sup> **U.K.**

**Textual Amendments**

- F14** 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.** **U.K.**

- (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 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.
- [<sup>F15</sup>(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**

- F15** S. 24(4) added by Finance Act 1969 (c. 32), **Sch. 20 para. 11(3)**

**Modifications etc. (not altering text)**

- C23** S. 24 saved by War Damage Act 1964 (c. 25), **Sch. 1 para. 5**

**25, 26.** ..... <sup>F16</sup> **U.K.**

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**Textual Amendments**

**F16** 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. U.K.**

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.

[<sup>F17</sup>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**

**F17** Words added by [Finance Act 1896 \(c. 28\)](#), s. 38

**Modifications etc. (not altering text)**

**C24** S. 27 restricted (*prosp.*) by [1999 c. 2](#), ss. 3(3)(c), 28(3)

*Actions against Officers*

**28** ..... <sup>F18</sup> **U.K.**

**Textual Amendments**

**F18** S. 28 repealed by [Public Authorities Protection Act 1893 \(c. 61\)](#), [Sch.](#)

**29** ..... <sup>F19</sup> **U.K.**

**Textual Amendments**

**F19** Ss. 29–31 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

*Fines, Penalties, and Forfeitures*

**30, 31.** ..... <sup>F20</sup> **U.K.**



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**Textual Amendments**

**F20** Ss. 29–31 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

**32 Power to reward informers. U.K.**

The Commissioners may at their discretion reward any person who informs them of any offence against any Act relating to inland revenue or assists in the recovery of any fine or penalty, provided that a reward exceeding fifty pounds shall not be paid in any case without the consent of the Treasury.

**Modifications etc. (not altering text)**

**C25** [S. 32](#) restricted (1.4.1999) by [1999 c. 2, s. 3\(3\)\(d\)](#); [S.I. 1999/527](#), art. 2, [Sch. 2](#)

**33** ..... <sup>F21</sup> U.K.

**Textual Amendments**

**F21** Ss. 10, 14, 15, 23, 33, 38(2), 40 repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), s. 1, [Sch. 1 Pt. IX](#)

**34 Expenses of prosecutions. U.K.**

All costs, charges, and expenses payable by the Commissioners in respect of proceedings for the recovery of any fine, penalty, or forfeiture incurred under any Act relating to inland revenue, and all sums of money allowed as rewards, shall be deemed to be charges of collection and management, and shall be paid out of money provided by Parliament for that purpose.

**Modifications etc. (not altering text)**

**C26** [S. 34](#) restricted (1.4.1999) by [1999 c. 2, s. 3\(3\)\(e\)](#); [S.I. 1999/527](#), art. 2, [Sch. 2](#)

**35 Power to mitigate fines and stay proceedings. U.K.**

- (1) The Commissioners may in their discretion mitigate any fine or penalty incurred under this Act or any other Act relating to inland revenue, or stay or compound any proceedings for recovery thereof . . . <sup>F22</sup> and may also after judgment further mitigate or entirely remit any such fine or penalty, . . . <sup>F23</sup>
- (2) The Treasury may mitigate or remit any such fine or penalty either before or after judgment . . . <sup>F22</sup>

**Textual Amendments**

**F22** Words repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

**F23** Words repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), s. 1, [Sch. 1 Pt. IX](#)

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#### Modifications etc. (not altering text)

- C27** S. 35 excluded by [Post Office Act 1969 \(c. 48\), s. 117\(2\)](#)
- C28** S. 35 excluded by [Finance Act 1975 \(c. 7, SIF 18\), s. 19\(2\), Sch. 4 para. 42\(1\)](#) and [Capital Transfer Tax Act 1984 \(c. 51, SIF 65\), s. 260](#)
- C29** S. 35 excluded by [S.I. 1986/1711, reg. 21](#)
- C30** S. 35 restricted (1.4.1999) by [1999 c. 2, s. 3\(3\)\(f\); S.I. 1999/527, art. 2, Sch. 2](#)  
S. 35 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](#)
- C31** S. 35(2) 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 profits tax by [Finance Act 1969 \(c. 32\), Sch. 21 Pt. X](#)

### 36 Recovery of fines imposed by this Act. **U.K.**

All fines imposed by this Act may be proceeded for and recovered in the same manner and in the case of summary proceedings with the like power of appeal, as any fine or penalty under any Act relating to the excise.

#### *Construction*

### 37 Meaning of certain expressions in past Acts, &c. **U.K.**

- (1) . . . . .<sup>F24</sup>
- (2) Where in any Act, or in any bond, security deed, or other instrument or writing, reference is made to the . . .<sup>F25</sup> “Commissioners of Stamps and Taxes,” “Commissioners of Stamps,” or “Commissioners for the Affairs of Taxes,” or any officer or person appointed by those Commissioners respectively, the Act, bond, security, deed, or other instrument or writing shall be construed as referring to the Commissioners and officers and persons appointed by them, or acting under their orders and directions.

#### Textual Amendments

- F24** S. 37(1) repealed by [Customs and Excise Act 1952 \(c. 44\), s. 320, Sch. 12 Pt. I](#)
- F25** Words repealed by [Customs and Excise Act 1952 \(c. 44\), s. 320, Sch. 12 Pt. I](#)

### 38 General definitions in Revenue Acts. **U.K.**

- (1) In this Act, . . .<sup>F26</sup>, expressions referring to England shall be construed as applying also to Wales.
- (2) . . . . .<sup>F27</sup>

#### Textual Amendments

- F26** Words repealed by [Interpretation Act 1978 \(c. 30, SIF 115:1\), s. 25\(2\), Sch. 3](#)
- F27** Ss. 10, 14, 15, 23, 33, 38(2), 40 repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\), s. 1, Sch. 1 Pt. IX](#)

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**39 Definitions. U.K.**

In this Act, unless the context otherwise requires,—

“Inland Revenue” means the revenue of the United Kingdom collected or imposed as stamp duties, taxes . . . <sup>F28</sup>, and placed under the care and management of the Commissioners, and any part thereof:

“Commissioner” means Commissioner of Inland Revenue.

“Accountant General” means Accountant and Comptroller General of Inland Revenue:

. . . <sup>F29</sup>

“Collector” means Collector of Inland Revenue:

“Officer” means Officer of Inland Revenue:

. . . . . <sup>F30</sup>

“Prescribed” means prescribed by the Commissioners:

“High Court” means, as respects Scotland, the Court of Session sitting as the Court of Exchequer:

. . . . . <sup>F30</sup>

**Textual Amendments**

**F28** Words repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, **Sch. 12 Pt. I**

**F29** Definition of “Receiver General” repealed by [Public Accounts and Charges Act 1891 \(c. 24\)](#), **Sch.**

**F30** Definition repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), s. 1, **Sch. Pt. II**

**Modifications etc. (not altering text)**

**C32** Definition of “inland revenue” amended (1.4.1999) by [1999 c. 2, s. 3\(2\)](#); [S.I. 1999/527](#), art. 2, **Sch. 2**

*Repeal: Commencement: Short Title*

**40** . . . . . <sup>F31</sup> **U.K.**

**Textual Amendments**

**F31** [Ss. 10, 14, 15, 23, 33, 38\(2\), 40](#) repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), s. 1, **Sch. 1 Pt. IX**

**41** . . . . . <sup>F32</sup> **U.K.**

**Textual Amendments**

**F32** [S. 41](#) and Schedule repealed by [Statute Law Revision Act 1908 \(c. 49\)](#)

**42 Short title. U.K.**

This Act may be cited as the Inland Revenue Regulation Act, 1890.

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*Status: Point in time view as at 07/04/2003.*

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

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F33F33 SCHEDULE U.K.

**Textual Amendments**

**F33** S. 41 and Schedule repealed by Statute Law Revision Act 1908 (c. 49)

..... F33

**Status:**

Point in time view as at 07/04/2003.

**Changes to legislation:**

There are currently no known outstanding effects for the Inland Revenue Regulation Act 1890 (repealed).