



# Inland Revenue Regulation Act 1890

## 1890 CHAPTER 21

### *Accounts*

#### **14 Collectors to keep accounts**

- (1) Every collector and other person intrusted with the collection, receipt, or custody of inland revenue shall keep and render accounts in the prescribed manner and form of all sums of money collected or received by him or intrusted to his custody.
- (2) If any such collector or other person neglects or omits to keep and render such accounts as aforesaid, he shall be guilty of a misdemeanour, and shall on conviction be incapable of ever holding any office under the Crown.
- (3) The Commissioners may require any such collector or other person to verify by a statutory declaration any account rendered by him.