



# Finance Act 1950

## 1950 CHAPTER 15

### PART III

#### MISCELLANEOUS PROVISIONS AS TO INCOME TAX AND OTHER TAXES

#### **42 Proceedings for penalties, etc.**

So much of subsection (1) of section two hundred and twenty-one of the Income Tax Act, 1918, as requires proceedings for the recovery of fines, penalties or forfeitures to be commenced in the name either of an officer or of the Attorney-General shall not apply to proceedings in England, Wales or Northern Ireland instituted under the Crown Proceedings Act, 1947, by and in the name of the Commissioners of Inland Revenue as an authorised department for the purposes of the last-mentioned Act.