



# Inland Revenue Regulation Act 1890

## 1890 CHAPTER 21

### *Accounts*

#### **13 Commissioners to keep accounts**

- (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.

#### **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.

#### **15 Collectors to apply and remit duties as Ordered by Commissioners**

- (1) Every collector or other person intrusted with the collection, receipt, or custody of inland revenue shall apply and remit all sums of money and securities for money which are intrusted to his custody, or come into his hands, or are under his control, at the prescribed time, and in the prescribed manner and form.

- (2) If any such collector or other person neglects or omits so to apply or remit any sum of money or any security for money in his hands, he shall forfeit his office or employment, and shall in addition to the forfeiture of any security which he may have given be liable to pay treble the amount of the sum of money or security for money.

## **16 All revenue to be paid over**

- (1) All money and securities for money from time to time collected or received, or paid in Great Britain for, or on account of inland revenue, shall (except payments legally made thereout) be paid and remitted under the directions of the Commissioners into the hands of the Receiver-General at their chief office, or to the credit of his account at the Bank of England, or as the Treasury direct.
- (2) All money and securities for money from time to time collected or received or paid in Ireland for or on account of inland revenue shall (except as aforesaid) be paid into the Bank of Ireland to the account of Her Majesty's Exchequer or as the Treasury direct.

## **17 Mode of remitting money to Receiver-General**

- (1) All bills of exchange, drafts or orders for money paid or remitted to the Receiver-General shall be drawn in his favour, and he shall by himself or his deputy or clerk authorised by him for that purpose, and for whose conduct he shall be answerable, endorse the same before the payment and delivery thereof into the Bank of England.
- (2) The Receiver-General shall keep an account with the Bank of England of all money placed to the credit of his account, and, observing the regulations contained in this Act, shall not be answerable for any money which he may have paid or caused to be paid into the Bank of England.
- (3) The Bank of England shall be answerable for all money and securities for money actually received from or on account of the Receiver-General.

## **18 Revenue paid into Bank of England to be placed to an account**

- (1) All money and securities for money coming into the hands of the Receiver-General shall be paid by him at the prescribed time and subject to the prescribed regulations into the Bank of England, and all such money and securities, and all money and securities paid or remitted to the Bank of England to the credit of the account of the Receiver-General, shall be placed to an account raised in the books of that Bank, and intituled " The " account of the public moneys of the Receiver-General of Inland " Revenue."
- (2) Provided that the Receiver-General may pay out of the money received by him the ordinary and daily payments required to be made by order of the Commissioners and on any special occasion may retain in his hands at the close of any day such sum as he may be authorised or directed by the Commissioners to retain.

## **19 Entry of receipts by Bank from or on account of Receiver-General**

- (1) The Bank of England, or some person authorised on their behalf, shall on every occasion of receiving any money or security for money from the Receiver-General, or from any person tendering money to be placed to the account of the Receiver-General, make an entry of the particulars thereof in a book to be provided by the Bank with the approbation of, and to be kept in the form directed by, the Treasury.

- (2) The book shall forthwith after the making of the entry be delivered to the Receiver-General or some person duly authorised to receive the same on his behalf, and shall be inspected daily by the Accountant-General or some other person at the chief office of inland revenue charged with that duty by the Treasury, or by the Commissioners, in order that it may be ascertained that all money and securities for money received by the Receiver-General have been duly paid into the Bank, and that all such money and all money tendered to or lodged with the Bank on his behalf have been duly placed to the credit of his account.
- (3) The entry shall be a sufficient discharge for the money or security referred to therein.

## **20 Money to be paid to Exchequer**

- (1) All money placed to the account of the Receiver-General in the Bank of England shall be written off, transferred, and paid to the receipt and account of the Exchequer as the Treasury direct. Provided that the Bank may under the sanction and regulations of the Treasury pay or transfer from the account of the Receiver-General any part of that money to the credit of the account of some other public department of the State, or in payment of such drafts as the Receiver-General, or his deputy or clerk authorised by him for that purpose, and for whose conduct he shall be answerable, may be authorised to draw, such drafts being first countersigned by the Accountant-General or some other person authorised in that behalf by the Commissioners.
- (2) Where any draft or other document required to be countersigned by the Accountant-General or any other person is to be acted on by the Bank of England, the nomination and appointment, and the signature of the Accountant-General or person shall be first made known to the Bank by the Commissioners.