



Inland Revenue Regulation Act 1890

1890 CHAPTER 21

Commissioners and Officers

1 Appointment of Commissioners

- (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

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

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

- (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.

5 Provisions as to bonds and deposits of stock

- (1) The provisions contained in the Acts of the session held in the sixth and seventh years of King William the Fourth, chapter twenty-eight, and of the session held in the first and second years of Her Majesty's reign, chapter sixty-one, shall extend to inland revenue and all other matters for the time being placed under the care and management of the Commissioners.
- (2) Any public stock or Exchequer bills required to be transferred or deposited by way of security in pursuance of the said Acts in relation to any of the duties and matters aforesaid, may be transferred or deposited by or on behalf of the person from whom the security is required into or in the joint names of the chairman for the time being of the Commissioners, and of that person or his nominee.

6 Accountant-General and Receiver-General

Every person appointed to the office of Accountant-General or to the office of Receiver-General shall hold his office during the pleasure of the Treasury.

7 Collector or officer not to deal in excisable goods

If any collector or any person appointed to be an officer and employed in relation to duties of excise deals or trades in any goods subject to any such duty, or carries on or is concerned in any trade or business subject to any law of excise, he shall be guilty of a misdemeanour, and shall, on conviction, forfeit his office or employment, and be incapable of ever holding any office or employment in or relating to the excise.

8 Privileges of Commissioners and officers

No Commissioner, collector, officer, or person employed under the authority of the Commissioners in relation to inland revenue, shall be compelled to serve as a mayor or sheriff or in any corporate or parochial or other public office or employment, or on any jury or inquest whatsoever, or in the militia.

9 Salaries and superannuation allowances not assignable or subject to be taken in execution

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 Penalty on persons entering into collusive agreement

- (1) If any Commissioner or collector, or officer, or person employed in relation to inland revenue directly or indirectly asks for or receives any sum of money or any other recompense whatsoever, or any promise or security for any sum of money or other recompense, or enters into or acquiesces in any collusive agreement with any person to do or abstain from doing or to conceal or connive at any act or thing whereby Her Majesty is or may be defrauded, he shall for every such offence incur a fine of five hundred pounds, and shall, on conviction thereof be incapable of ever holding any office under the Crown.
- (2) If any person directly or indirectly gives or offers to give to any Commissioner, or collector, or officer, or person so employed any sum of money or other recompense whatsoever, or any security for any sum of money or other recompense, or proposes or enters into any collusive agreement with any Commissioner, collector, officer, or person so employed in order to corrupt and prevail upon him to do or abstain from doing or to conceal or connive at any act or thing whereby Her Majesty is or may be defrauded, or to do or omit or permit or suffer to be done or omitted any act contrary to his duty, every person so offending shall for every such offence (whether the sum of money or other recompense or security for the same, or the agreement is or is not received, entered into, acquiesced in, or performed) incur a fine of five hundred pounds.
- (3) On the commission of any offence against this section, the offender who, before any information is lodged against him in respect of the offence, first discovers and informs against any other offender shall on the conviction of the person against whom the information is given be discharged and acquitted from any fine or disqualification to which at the time of giving the information he was liable by reason of the offence committed by him.

11 Obstruction of officers

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.

12 Unlawful assumption of character of officer

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

Status: This is the original version (as it was originally enacted).

place, or of doing or procuring to be done any act which he would not be entitled to do 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.