



Inland Revenue Regulation Act 1890

1890 CHAPTER 21

Construction

37 Meaning of certain expressions in past Acts, &c

- (1) Where in any Act passed before the commencement of this Act, the limits of the chief office of inland revenue or the limits of the chief office of excise are referred to as the limits within which any powers of the Commissioners may be exercised, those powers may be exercised in the city of London and the metropolitan police district.
- (2) Where in any Act, or in any bond, security, deed, or other instrument or writing, reference is made to the " Commissioners of Excise," " 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.

38 General definitions in Revenue Acts

- (1) In this Act, and in every other Act relating to inland revenue, whether passed before or after the commencement of this Act, expressions referring to England shall be construed as applying also to Wales.
- (2) For the purpose of construing any Act of Parliament relating to inland revenue, whether passed before or after the commencement of this Act, " night" shall be deemed to begin at eleven of the clock in the evening of each day, and to end at five of the clock in the morning of the next succeeding day.

39 Definitions

In this Act, unless the context otherwise requires,—

" Inland Revenue " means the revenue of the United Kingdom collected or imposed as stamp duties, taxes, and duties of excise, and placed under the care and management of the Commissioners, and any part thereof :

Status: This is the original version (as it was originally enacted).

" Commissioner " means Commissioner of inland revenue:

" Accountant General " means Accountant and Comptroller General of inland revenue :

" Receiver General " means Receiver General of inland revenue:

" Collector " means Collector of inland revenue :

" Officer " means Officer of inland revenue:

" Goods " includes commodities and chattels :

" Prescribed " means prescribed by the Commissioners:

" High Court " means, as respects Scotland, the Court of Session sitting as the Court of Exchequer;

" Plaintiff " and " defendant " include, as respects Scotland, pursuer and defender respectively.