



Inland Revenue Regulation Act 1890 (repealed)

1890 CHAPTER 21 53 and 54 Vict

Fines, Penalties, and Forfeitures

30, 31.^{F1}

Textual Amendments

F1 Ss. 29–31 repealed by Customs and Excise Act 1952 (c. 44), s. 320, **Sch. 12 Pt. I**

32 **Power to reward informers.**

The Commissioners may at their discretion reward any person who informs them of any offence against any Act relating to inland revenue or assists in the recovery of any fine or penalty, provided that a reward exceeding fifty pounds shall not be paid in any case without the consent of the Treasury.

Modifications etc. (not altering text)

C1 S. 32 restricted (1.4.1999) by 1999 c. 2, s. 3(3)(d); S.I. 1999/527, art. 2, **Sch. 2**

33^{F2}

Textual Amendments

F2 Ss. 10, 14, 15, 23, 33, 38(2), 40 repealed by Statute Law (Repeals) Act 1978 (c. 45), s. 1, **Sch. 1 Pt. IX**

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Inland Revenue Regulation Act 1890 (repealed), Cross Heading: Fines, Penalties, and Forfeitures. (See end of Document for details)

34 Expenses of prosecutions.

All costs, charges, and expenses payable by the Commissioners in respect of proceedings for the recovery of any fine, penalty, or forfeiture incurred under any Act relating to inland revenue, and all sums of money allowed as rewards, shall be deemed to be charges of collection and management, and shall be paid out of money provided by Parliament for that purpose.

Modifications etc. (not altering text)

C2 S. 34 restricted (1.4.1999) by 1999 c. 2, s. 3(3)(e); S.I. 1999/527, art. 2, Sch. 2

35 Power to mitigate fines and stay proceedings.

- (1) The Commissioners may in their discretion mitigate any fine or penalty incurred under this Act or any other Act relating to inland revenue, or stay or compound any proceedings for recovery thereof . . . ^{F3} and may also after judgment further mitigate or entirely remit any such fine or penalty, . . . ^{F4}
- (2) The Treasury may mitigate or remit any such fine or penalty either before or after judgment . . . ^{F3}

Textual Amendments

F3 Words repealed by Customs and Excise Act 1952 (c. 44), s. 320, Sch. 12 Pt. I

F4 Words repealed by Statute Law (Repeals) Act 1978 (c. 45), s. 1, Sch. 1 Pt. IX

Modifications etc. (not altering text)

C3 S. 35 excluded by Post Office Act 1969 (c. 48), s. 117(2)

C4 S. 35 excluded by Finance Act 1975 (c. 7, SIF 18), s. 19(2), Sch. 4 para. 42(1) and Capital Transfer Tax Act 1984 (c. 51, SIF 65), s. 260

C5 S. 35 excluded by S.I. 1986/1711, reg. 21

C6 S. 35 restricted (1.4.1999) by 1999 c. 2, s. 3(3)(f); S.I. 1999/527, art. 2, Sch. 2

S. 35 excluded (27.7.1999 with effect as mentioned in s. 114(2) of the amending Act) by 1999 c. 16, s. 114(1)(2), Sch. 17 Pt. III para. 18

C7 S. 35(2) repealed as to income tax and profits tax by Finance Act 1960 (c. 44), ss. 44, 79(6), Sch. 8 Pt. II and as to capital gains tax and profits tax by Finance Act 1969 (c. 32), Sch. 21 Pt. X

36 Recovery of fines imposed by this Act.

All fines imposed by this Act may be proceeded for and recovered in the same manner and in the case of summary proceedings with the like power of appeal, as any fine or penalty under any Act relating to the excise.

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

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