



Inland Revenue Regulation Act 1890

1890 CHAPTER 21

Fines, Penalties, and Forfeitures

30 Goods forfeited may be seized

- (1) All goods forfeited by virtue of any Act relating to inland revenue may be seized by any officer or by any person employed in relation to inland revenue or acting in the aid and assistance of any such officer or person.
- (2) Where any goods are forfeited under any such Act, every task, vessel, case, or other package containing or having contained the same, and every ship, boat, cart, or other conveyance, and all horses or other cattle, and all things used in the removal or for the deposit or concealment thereof, shall be forfeited.

31 Disposal of forfeitures

Goods seized as forfeited by virtue of any Act relating to inland revenue shall after condemnation be sold or destroyed or otherwise disposed of in accordance with the prescribed regulations.

Provided that goods which are subject to duty but upon which duty has not been paid shall not be sold for home consumption at a less price than the amount of the duty payable thereon, and goods, the importation ; whereof is prohibited, shall, if sold, be sold for exportation only,

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.

33 Application of fines

- (1) All fines, penalties, and forfeitures incurred under any Act relating to inland revenue which are not otherwise legally appropriated, shall be applied to the use of Her Majesty.
- (2) All fines and penalties and the proceeds of all forfeitures incurred under any such Act, and all costs, charges, and expenses payable in respect thereof or in relation thereto respectively, shall be accounted for and paid to the Commissioners or as they direct.

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.

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 or for the condemnation of any seizure, and may restore any thing seized, and may also after judgment further mitigate or entirely remit any such fine or penalty, and order any person imprisoned for any offence against inland revenue to be discharged before the term of his imprisonment has expired.
- (2) The Treasury may mitigate or remit any such fine or penalty either before or after judgment, and may direct any thing seized to be restored to the proprietor or claimer thereof.

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.