



Inland Revenue Regulation Act 1890

1890 CHAPTER 21

Legal Proceedings

21 Institution of proceedings for fines, &c

- (1) It shall not be lawful to commence proceedings against any person for the recovery of any fine, penalty, or forfeiture under any Act relating to inland revenue, or for the condemnation of any goods seized - as forfeited under any such Act, except by order of the Commissioners and in the name of an officer, or in England in the name of the Attorney-General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney-General for Ireland.
- (2) Provided that nothing in this section shall extend to any summary proceeding for the conviction on immediate arrest of any person under or by virtue of any Act relating to inland revenue, or to any proceeding on information or complaint of an officer of the peace for recovery of a fine or penalty imposed in relation to an offence against any law of excise in any case in which such a proceeding is authorised.
- (3) The power of the Commissioners, or any of them, to hear and determine informations for the recovery of any fine or penalty, or for the condemnation of any goods seized as forfeited, shall cease, and any information which might, under any enactment passed before the commencement of this Act, have been exhibited, heard, adjudged, and determined by the Commissioners, or any of them, may be exhibited, heard, adjudged, and determined before a court of summary jurisdiction, and shall be subject to the like appeal as in the case of an information exhibited before a justice of the peace in respect of any offence against the laws of excise.

22 Proceedings in the High Court

- (1) Any fine or penalty incurred under any Act relating to inland revenue may be sued for and recovered, and any goods seized as forfeited under any such Act may be returned for condemnation and condemned, in the High Court.

- (2) The proceedings for the recovery of any such fine or penalty or for the condemnation of any such goods shall be commenced within two years next after the fine or penalty is incurred or the seizure is made.

23 Service of process

- (1) Any writ of subpoena or other process issued out of the High Court in relation to any proceeding for recovery of inland revenue or any fine or penalty imposed by any Act relating to inland revenue, or for the condemnation of any goods seized as forfeited under any such Act, may be served on any person in any part of the United Kingdom.
- (2) If any person so served does not appear according to the exigency of the writ or process, the High Court may on proof of service transmit a certificate of the default under the seal of the court to the High Court in that part of the United Kingdom in -which the writ or process was served, and the last-mentioned court shall proceed against and punish the person so making default in the same manner as if he had neglected to appear in obedience to a like writ or process issued out of that last-mentioned court.
- (3) Where the writ or process served is to give evidence, a person failing to appear in answer thereto shall not be punished on account thereof, unless it be shown to the satisfaction of the court that a reasonable sum of money for expenses had been tendered to him before the default.
- (4) Nothing in this section shall affect the procedure in Scotland under the Act of the session held in the nineteenth and twentieth years of Her Majesty's reign, chapter fifty-six.

24 Rules as to evidence in certain cases

- (1) All regulations, minutes, and notices purporting to be signed by a secretary or assistant secretary of the Commissioners and by their order shall, until the contrary is proved, be deemed to have been so signed and to have been made and issued by the Commissioners, and may be proved by the production of a copy thereof purporting to have been so signed.
- (2) In any proceeding the letter or instructions under which a collector or officer or person employed in relation to inland revenue has acted shall be sufficient evidence of any order issued by the Treasury or by the Commissioners, and mentioned or referred to therein.
- (3) Evidence of a person being reputed to be or having acted as a Commissioner, or collector, or officer, or person employed in relation to inland revenue, shall, unless the contrary is proved, be sufficient evidence of his appointment or authority to act as such.

25 Procedure for condemnation of seizures

- (1) Where goods seized as forfeited under any Act relating to inland revenue are returned into the High Court, any claim thereto must be made within the time limited by law or the practice of the court, and must be entered in the name of the proprietor of the goods, and must describe his place of residence and his business or profession.

- (2) The person entering any such claim or his solicitor must, in England or Ireland, within the time limited by law or the practice of the court in which the claim is entered, make oath that the goods were at the time of the seizure the property of the person claiming the same, and be bound with two sufficient sureties in the sum of one hundred pounds to pay the costs occasioned by the claim. In default of making such oath, or giving such security, the goods shall be adjudged to be forfeited, and shall be condemned as unclaimed.
- (3) In any trial whatsoever arising upon a seizure, the fact, form, and manner of the seizure shall be taken to have been as set forth in the information relating thereto without any evidence thereof.
- (4) Where any goods seized as forfeited are not within the space of three months after the seizure thereof claimed by the proprietor by application in writing either to the Commissioners or to the officer who seized the same or has the custody thereof, they shall be absolutely forfeited as if they had been condemned by judgment of the High Court.
- (5) Nothing in this section shall affect the forfeiture of any goods seized under any Act whereby goods liable to seizure and seized are declared to be absolutely forfeited.

26 Procedure on seizure of horses, cattle, or perishable goods

- (1) In the event of any horse or cattle or any goods of a perishable nature being seized as forfeited under any Act relating to inland revenue, the Commissioners may order the thing seized to be delivered up to the claimer thereof upon his paying the appraised value thereof or giving security to their satisfaction.
- (2) If any such thing be not claimed, or if any claimer refuses or neglects to pay the appraised value thereof, or to give such security as aforesaid, the Commissioners may at any time after the expiration of fourteen days from the making of the seizure order that it be sold by public auction, although the condemnation thereof may not at that time have taken place.
- (3) Provided that if any such thing be afterwards ordered to be restored without any proceeding being instituted for the condemnation thereof, or before the same have been condemned, or if on the trial for the condemnation thereof, judgment is given for the claimer, the Commissioners shall on demand pay to him the appraised value thereof, or, in the event of its having been sold, then at his election the appraised value or the proceeds of the sale thereof, and in either case such further sum by way of compensation for the loss sustained by reason of the seizure as the Commissioners think fit.
- (4) If the claimer accepts the appraised value or proceeds of sale, with such further sum as aforesaid, he shall not be entitled to maintain any action on account of the seizure, detention, or sale.

27 Officers may conduct proceedings before justices

Any officer or person employed or authorised by the Commissioners or the Solicitor of inland revenue in that behalf may, although he is not a solicitor, advocate, or writer to the signet, prosecute, conduct, or defend any information, complaint, or other proceeding to be heard or determined by any justice of the peace in the United Kingdom or by any sheriff in Scotland where the proceeding relates to inland revenue

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

or to any fine, penalty, or other matter under the care and management of the Commissioners.