



Inland Revenue Regulation Act 1890

1890 CHAPTER 21

Commissioners and Officers

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.