



# Inland Revenue Regulation Act 1890

## 1890 CHAPTER 21

### *Legal Proceedings*

#### **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.