



Inland Revenue Regulation Act 1890

1890 CHAPTER 21

Legal Proceedings

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.