



# Inland Revenue Regulation Act 1890

## 1890 CHAPTER 21

### *Fines, Penalties, and Forfeitures*

#### **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.