



Inland Revenue Regulation Act 1890

1890 CHAPTER 21

Construction

39 Definitions

In this Act, unless the context otherwise requires,—

" Inland Revenue " means the revenue of the United Kingdom collected or imposed as stamp duties, taxes, and duties of excise, and placed under the care and management of the Commissioners, and any part thereof :

" Commissioner " means Commissioner of inland revenue:

" Accountant General " means Accountant and Comptroller General of inland revenue :

" Receiver General " means Receiver General of inland revenue:

" Collector " means Collector of inland revenue :

" Officer " means Officer of inland revenue:

" Goods " includes commodities and chattels :

" Prescribed " means prescribed by the Commissioners:

" High Court " means, as respects Scotland, the Court of Session sitting as the Court of Exchequer;

" Plaintiff " and " defendant " include, as respects Scotland, pursuer and defender respectively.