



Inland Revenue Regulation Act 1890 (repealed)

1890 CHAPTER 21 53 and 54 Vict

Commissioners and Officers

[4A ^{F1} **Exercise of functions of Commissioners**

Any function conferred by or under any enactment, including any future enactment, on the Commissioners may be exercised by any officer of the Commissioners acting under their authority:

Provided that this section shall not apply to the making of any statutory instrument.]

Textual Amendments

F1 S. 4A added by [Finance Act 1969 \(c. 32\)](#), [Sch. 20 para. 11](#)

Modifications etc. (not altering text)

C1 S. 4A extended (31.7.1998 with effect in relation to accounting periods ending on or after 1.7.1999) by [1998 c. 36, s. 117](#), [Sch. 18 Pt. XI para. 95\(5\)](#); S.I. 1998/3173, [art. 2](#)

C2 S. 4A excluded by [Taxes Management Act 1970 \(c. 9, SIF 63:1\)](#), [s. 20C\(2\)](#) as substituted by [Finance Act 1976 \(c. 40\)](#), s. 57(1), [Sch. 6](#)

Status:

Point in time view as at 07/04/2003. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Inland Revenue Regulation Act 1890 (repealed), Section 4A.