



# Inland Revenue Regulation Act 1890 (repealed)

1890 CHAPTER 21 53 and 54 Vict

## *Commissioners and Officers*

### **1 Appointment of Commissioners**

- (1) It shall be lawful for Her Majesty the Queen to appoint persons to be Commissioners for the collection and management of inland revenue, and the Commissioners shall hold office during Her Majesty's pleasure.
- (2) The Commissioners shall have all necessary powers for carrying into execution every Act of Parliament relating to inland revenue, and shall in the exercise of their duty be subject to the authority, direction, and control of the Treasury, and shall obey all orders and instructions which have been or may be issued to them in that behalf by the Treasury.

### **2 Quorum of Commissioners**

The Commissioners may act by any two or more of their number, and by that number shall constitute a board of commissioners, and may do and order and direct and permit to be done throughout the United Kingdom or in any part thereof all acts, matters, and things relating to inland revenue.

Provided that where by any Act of Parliament or otherwise anything has been or is hereafter expressly directed or authorised to be done by one of the Commissioners, it shall be valid if done by one Commissioner.

### **3 Offices.**

The Commissioners shall have their chief office in London and shall also keep offices in such other places as they deem necessary, and those offices shall be kept open on the prescribed days and during the prescribed hours.

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Inland Revenue Regulation Act 1890 (repealed), Cross Heading: Commissioners and Officers. (See end of Document for details)*

**4 Appointment of collectors, officers, and other persons.**

- (1) The Commissioners shall, unless the Treasury otherwise direct, appoint such collectors, officers, and other persons for collecting, receiving, managing, and accounting for inland revenue as are not required by law to be appointed by any other authority.
- (2) All such appointments shall continue in force notwithstanding the death of any Commissioner, or his ceasing to hold office, and the persons holding the same shall have full power to execute the duties of their respective offices and to enforce, in the execution thereof, all laws, regulations, penalties, and forfeitures relating to inland revenue in every part of the United Kingdom.
- (3) The Commissioners may suspend, reduce, discharge, or restore as they see cause, any such collector, officer, or person.
- (4) Where a collector, officer, or person is authorised to receive or collect or have in his custody or possession any money arising from inland revenue, the Commissioners may require him to give security to their satisfaction.

**Modifications etc. (not altering text)**

**C1** S. 4(1) extended (5.10.1999) by 1999 c. 10, s. 5(4)  
 S. 4(1) modified (*prosp.*) by 2002 c. 21, ss. 53(3), 61  
 S. 4(1) modified (9.7.2002) by 2002 c. 21, s. 2(4); S.I. 2002/1727, art. 2  
 S. 4(1) modified (8.12.2002) by 2002 c. 22, s. 5(2); S.I. 2002/2866, art. 2(2), **Sch. 1 Pt. 2** (with transitional provisions and savings in **Sch. 3**)

**[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)**

**C2** 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

**C3** 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**

**5** ..... **F2**

**Textual Amendments**

**F2** S. 5 repealed by Statute Law (Repeals) Act 1974 (c. 22), s. 1, **Sch. Pt. I**

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## 6 Accountant-General and Receiver-General.

Every person appointed to the office of Accountant-General . . . <sup>F3</sup> shall hold his office during the pleasure of the Treasury.

### Textual Amendments

**F3** Words repealed by [Public Accounts and Charges Act 1891 \(c. 24\)](#), [Sch.](#)

## 7 . . . . . <sup>F4</sup>

### Textual Amendments

**F4** [S. 7](#) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

## 8 . . . . . <sup>F5</sup>

### Textual Amendments

**F5** [S. 8](#) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\)](#), s. 1, [Sch. 1 Pt. VII](#)

## 9 Salaries and superannuation allowances not assignable or subject to be taken in execution.

Save as provided by any law in relation to the commutation of a pension or the estate of a bankrupt, the remuneration payable to any person for being or having been a Commissioner, collector, officer, or person employed in relation to inland revenue, shall not before payment thereof to or for the use of that person be capable of assignment or liable to be taken under legal process.

## 10 . . . . . <sup>F6</sup>

### Textual Amendments

**F6** [Ss. 10, 14, 15, 23, 33, 38\(2\), 40](#) repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), s. 1, [Sch. 1 Pt. IX](#)

## 11 Obstruction of officers.

If any person by himself or by any person in his employ obstructs, molests, or hinders—

- (a) an officer or any person employed in relation to inland revenue in the execution of his duty, or of any of the powers or authorities by law given to the officer or person; or
- (b) any person acting in the aid of an officer or any person so employed;

he shall for every such offence incur a fine of one hundred pounds.

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**Modifications etc. (not altering text)**

- C4 S. 11: Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46**, (E.W.), Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G, 457A** (S.) and S.I. 1984/703 (N.I. 3), **arts. 5, 6** apply as regards any summary offence

**12 Unlawful assumption of character of officer.**

If any person not being an officer takes or assumes the name, designation, or character of an officer for the purpose of thereby obtaining admission into any house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, he shall be guilty of a misdemeanour, and shall in addition to any other punishment to which he may be liable for the offence, be liable, on summary conviction, to be imprisoned [with or without hard labour], for any term not exceeding three months.

**Modifications etc. (not altering text)**

- C5 S. 12 amended (E.W.) as to imprisonment with hard labour by Criminal Justice Act 1948 (c. 58), **s. 1(2)**

**Status:**

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**Changes to legislation:**

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