

Recovery of penalties, etc. SDMA 1891 s26 159.—(1) Any penalty imposed by this Part or any forfeiture incurred in connection with duty shall be deemed to be a debt due to the Minister for the benefit of the Central Fund and shall be payable to the Commissioners and may (without prejudice to any other mode of recovery) be sued for and recovered by action, or other appropriate proceedings, at the suit of the Attorney General or the Minister or the Commissioners in any court of competent jurisdiction, notwithstanding anything to the contrary contained in the Inland Revenue Regulation Act, 1890 .

(2) The provisions of section 134 shall apply in any proceedings in the Circuit Court or the District Court for or in relation to the recovery of a penalty referred to in subsection (1).