

## Chapter 2 Mode of recovering money received for duty

Moneys received for duty and not appropriated to be recoverable in High Court. SDMA1891 s2; FA 1924 s38(1) 138.—(1) Every person who, having received any sum of money as or for any duty, or any fee collected by means of a stamp, does not apply the money to the due payment of the duty or fee, and improperly withholds or detains the same, shall be accountable for the amount of the duty or fee, and the same shall be a debt from such person 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 of the sum of money) be sued for and recovered by action, or other appropriate proceeding, at the suit of the Attorney General in any court of competent jurisdiction.

(2) The Commissioners may sue out of the High Court a writ of summons commanding any such person to deliver an account of every sum of money so received by such person, and withheld or detained, and to pay the money to them, together with the costs of the proceedings, or to show cause to the contrary.

(3) If cause is shown the court shall make such order as to the court seems just.