

Taking by Collector-General of proceedings in bankruptcy. F(MP) A68 s27; CGTA75 s51(1) and Sch4 par2 999.—(1) The Collector-General may sue out a debtor's summons and present a petition in bankruptcy in his or her own name in respect of taxes or duties due to the Minister for Finance for the benefit of the Central Fund, being taxes or duties which the Collector-General is empowered to collect and levy.

(2) Subject to this section, the rules of court for the time being applicable and the enactments relating to bankruptcy shall apply to proceedings taken by the Collector-General by virtue of this section.