
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Cross Heading: Proof of documents. (See end of Document for details)

SCHEDULES

^{X1}SCHEDULE 8

MISCELLANEOUS CUSTOMS AND EXCISE AMENDMENTS

Editorial Information

- X1** The text of Sch. 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I

AMENDMENTS OF ^{M1}CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Marginal Citations

- M1** 1979 c. 2.

Proof of documents

9 In section 153 after subsection (3) there shall be inserted—

“(4) A photograph of any document delivered to the Commissioners for any customs or excise purpose and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Cross Heading:
Proof of documents.