



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Proceedings

24 Evidence

- (1) A document that purports to have been issued or signed by or with the authority of the Commissioners—
 - (a) shall be treated as having been so issued or signed unless the contrary is proved, and
 - (b) shall be admissible in any legal proceedings.
- (2) A document that purports to have been issued by the Commissioners and which certifies any of the matters specified in subsection (3) shall (in addition to the matters provided for by subsection (1)(a) and (b)) be treated as accurate unless the contrary is proved.
- (3) The matters mentioned in subsection (2) are—
 - (a) that a specified person was appointed as a commissioner on a specified date,
 - (b) that a specified person was appointed as an officer of Revenue and Customs on a specified date,
 - (c) that at a specified time or for a specified purpose (or both) a function was delegated to a specified Commissioner,
 - (d) that at a specified time or for a specified purpose (or both) a function was delegated to a specified committee, and
 - (e) that at a specified time or for a specified purpose (or both) a function was delegated to another specified person.
- (4) A photographic or other copy of a document acquired by the Commissioners shall, if certified by them to be an accurate copy, be admissible in any legal proceedings to the same extent as the document itself.

Status: This is the original version (as it was originally enacted).

- (5) Section 2 of the Documentary Evidence Act 1868 (c. 37) (proof of documents) shall apply to a Revenue and Customs document as it applies in relation to the documents mentioned in that section.
- (6) In the application of that section to a Revenue and Customs document the Schedule to that Act shall be treated as if—
- (a) the first column contained a reference to the Commissioners, and
 - (b) the second column contained a reference to a Commissioner or a person acting on his authority.
- (7) In this section—
- (a) “Revenue and Customs document” means a document issued by or on behalf of the Commissioners, and
 - (b) a reference to the Commissioners includes a reference to the Commissioners of Inland Revenue and to the Commissioners of Customs and Excise.

25 Conduct of civil proceedings

- (1) An officer of Revenue and Customs or a person authorised by the Commissioners may conduct civil proceedings, in a magistrates' court or in the sheriff court, relating to a function of the Revenue and Customs.
- (2) A solicitor member of the Commissioners' staff may act as a solicitor in connection with civil proceedings relating to a function of the Revenue and Customs.
- (3) A legally qualified member of the Commissioners' staff may conduct county court proceedings relating to a matter specified in section 7.
- (4) A court shall grant any rights of audience necessary to enable a person to exercise a function under this section.
- (5) In this section—
- (a) a reference to a function of the Revenue and Customs is a reference to a function of—
 - (i) the Commissioners, or
 - (ii) an officer of Revenue and Customs,
 - (b) a reference to civil proceedings is a reference to proceedings other than proceedings in respect of an offence,
 - (c) a reference to county court proceedings is a reference to civil proceedings in a county court,
 - (d) the reference to a legally qualified member of the Commissioners' staff is a reference to a member of staff who has been admitted as a solicitor, or called to the Bar, whether or not he holds a practising certificate, and
 - (e) the reference to a solicitor member of the Commissioners' staff—
 - (i) except in relation to Scotland, is a reference to a member of staff who has been admitted as a solicitor, whether or not he holds a practising certificate,
 - (ii) in relation to Scotland, is a reference to a member of staff who has been admitted as a solicitor and who holds a practising certificate.

26 Rewards

The Commissioners may pay a reward to a person in return for a service which relates to a function of—

- (a) the Commissioners, or
- (b) an officer of Revenue and Customs.