



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*Status: This is the original version (as it was originally enacted).*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