



# Finance Act 1982

## 1982 CHAPTER 39

### PART I

#### CUSTOMS AND EXCISE

#### **12 Delegation of Commissioners' functions**

In subsection (1) of section 8 of the Customs and Excise Management Act 1979 (functions of Commissioners may be exercised by secretaries, assistant secretaries, etc.) for paragraphs (b) and (c) there shall be substituted the following paragraph: —

“(b) any officer or other person acting under the authority of the Commissioners”

and at the end of that subsection there shall be added the words " and any statement signed by one or more of the Commissioners certifying that a person specified in the statement was, at a time or for a purpose so specified, acting under the authority of the Commissioners shall be admissible in evidence, and in Scotland shall be sufficient evidence, of the fact so certified. ";