



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.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Section 24 is up to date with all changes known to be in force on or before 29 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (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.

Modifications etc. (not altering text)

- C1** S. 24(1)(2) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 7(8)(c)**, 58(1) (with s. 36(4))
- C2** S. 24(3)(e) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 7(8)(c)**, 58(1) (with s. 36(4))
- C3** S. 24(4)-(7) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 7(8)(c)**, 58(1) (with s. 36(4))

Commencement Information

- I1** S. 24 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)