



# Finance Act 1986

## 1986 CHAPTER 41

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

#### CHAPTER I

#### CUSTOMS AND EXCISE

#### *Other provisions*

#### **7 Betting and gaming duties: evidence by certificate, etc.**

After section 29 of the <sup>M1</sup>Betting and Gaming Duties Act 1981 there shall be inserted the following section—

**“29A Evidence by certificate, etc.**

- (1) A certificate of the Commissioners—
  - (a) that any notice required by or under this Act to be given to them had or had not been given at any date, or
  - (b) that any permit, licence or authority required by or under this Act had or had not been issued at any date, or
  - (c) that any return required by or under this Act had not been made at any date, or
  - (d) that any duty shown as due in any return or estimate made in pursuance of this Act had not been paid at any date,shall be sufficient evidence of that fact until the contrary is proved.
- (2) A photograph of any document furnished to the Commissioners for the purposes of this Act and certified by them to be such a photograph shall be

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*Status: Point in time view as at 08/03/2012.*

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1986, Section 7. (See end of Document for details)*

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admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.

- (3) Any document purporting to be a certificate under subsection (1) or (2) above shall be deemed to be such a certificate until the contrary is proved.”

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**Marginal Citations**

**M1** 1981 c. 63.

**Status:**

Point in time view as at 08/03/2012.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1986, Section 7.