
Status: Point in time view as at 10/04/2003.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 14. (See end of Document for details)

SCHEDULES

SCHEDULE 11

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Evidence by certificate, etc

- 14 (1) A certificate of the Commissioners—
- (a) that a person was or was not, at any date, registered under this Act; or
 - (b) that any return required by or under this Act has not been made or had not been made at any date; or
 - (c) that any statement or notification required to be submitted or given to the Commissioners in accordance with any regulations under paragraph 2(3) or (4) above has not been submitted or given or had not been submitted or given at any date; or
 - (d) that any VAT shown as due in any return or assessment made in pursuance of this Act has not been paid;
- 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 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 sub-paragraph (1) or (2) above shall be deemed to be such a certificate until the contrary is proved.

Status:

Point in time view as at 10/04/2003.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 14.