



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 2

### THE WELSH REVENUE AUTHORITY

#### *Court proceedings and evidence*

#### **22 Evidence**

- (1) A document that purports to have been issued or signed by or with the authority of WRA—
  - (a) is to be treated as having been so issued or signed unless the contrary is proved, and
  - (b) is admissible in any legal proceedings.
- (2) A document that purports to have been issued by WRA and which certifies any of the matters specified in subsection (3) is sufficient evidence of that fact unless the contrary is proved.
- (3) The matters are—
  - (a) that a specified person was appointed as a member of WRA on a specified date;
  - (b) that a specified person was appointed as a member of WRA's staff on a specified date;
  - (c) that at a specified time or for a specified purpose (or both) a specified member of WRA was authorised to exercise a function of WRA;
  - (d) that at a specified time or for a specified purpose (or both) a specified committee of WRA or a specified sub-committee of such a committee was authorised to exercise a function of WRA;
  - (e) that at a specified time or for a specified purpose (or both)—
    - (i) a specified member of WRA's staff, or

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*Status: This is the original version (as it was originally enacted).*

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- (ii) a member of WRA’s staff of a specified description,  
was authorised to exercise a function of WRA;
  - (f) that at a specified time or for a specified purpose (or both) a function of WRA  
was delegated to another specified person.
- (4) A document that purports to have been issued by or with the authority of WRA and  
which certifies—
  - (a) that a tax return required to be made to WRA has not been made, or
  - (b) that a notice required to be given to WRA has not been given,is sufficient evidence of that fact unless the contrary is proved.
- (5) A copy of a document issued or acquired by WRA (or on its behalf) that is certified by  
WRA (or on its behalf) to be an accurate copy is admissible in any legal proceedings  
to the same extent as the document itself and is sufficient evidence of that document  
unless the contrary is proved.
- (6) See section 168 (certificates of debt) for provision about the certification of debt.