



Landfill Tax (Scotland) Act 2014

2014 asp 2

PART 3

ADMINISTRATION

Evidence about tax status

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- (1) A certificate of the Tax Authority—
 - (a) that a person was or was not at any time registered under section 22, or
 - (b) that any return required by regulations made under section 25 has not been made or had not been made at any time,is sufficient evidence of that fact until the contrary is proved.
- (2) A copy of any document provided to the Tax Authority for the purposes of this Act and certified by it to be such a copy is 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) is to be taken to be such a certificate until the contrary is proved.