

# SCHEDULES

## SCHEDULE 12

### STAMP DUTY LAND TAX: COLLECTION AND RECOVERY OF TAX

#### PART 2

#### COURT PROCEEDINGS

##### *Evidence of unpaid tax*

- 7 (1) A certificate of an officer of the Board—
- (a) that tax is due and payable, and
  - (b) that to the best of his knowledge and belief payment of the tax has not been made,
- is sufficient evidence that the sum mentioned in the certificate is unpaid and is due to the Crown.
- (2) A document purporting to be such a certificate shall be deemed to be such a certificate unless the contrary is proved.