



Commissioners for Revenue and Customs Act 2005

2005 CHAPTER 11

Proceedings

[^{F1}25A Certificates of debt

- (1) A certificate of an officer of Revenue and Customs that, to the best of that officer's knowledge and belief, a relevant sum has not been paid is sufficient evidence that the sum mentioned in the certificate is unpaid.
- (2) In subsection (1) “relevant sum” means a sum payable to the Commissioners under or by virtue of an enactment or under a contract settlement (within the meaning of section 25).
- (3) Any document purporting to be such a certificate shall be treated as if it were such a certificate until the contrary is proved.
- (4) Subsection (1) has effect subject to any provision treating the certificate as conclusive evidence.]

Textual Amendments

F1 S. 25A inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 138\(1\)](#)

Modifications etc. (not altering text)

- C1** S. 25A(1) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 3\(8\)\(d\), 58\(1\)](#) (with s. 36(4))
- C2** S. 25A(1) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 11\(7\)\(d\), 58\(1\)](#) (with s. 36(4))
- C3** S. 25A(2) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 1\(7\)\(c\), 58\(1\)](#) (with s. 36(4))
- C4** S. 25A(2) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 7\(8\)\(e\), 58\(1\)](#) (with s. 36(4))

Changes to legislation:

Commissioners for Revenue and Customs Act 2005, Section 25A is up to date with all changes known to be in force on or before 04 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)