



Finance Act 1982

1982 CHAPTER 39

PART I

CUSTOMS AND EXCISE

12 Delegation of Commissioners' functions.

In subsection (1) of section 8 of the Customs and Excise Management Act 1979 (functions of Commissioners may be exercised by secretaries, assistant secretaries, etc.) for paragraphs (b) and (c) there shall be substituted the following paragraph:—

“(b) any officer or other person acting under the authority of the Commissioners”;

and at the end of that subsection there shall be added the words “ and any statement signed by one or more of the Commissioners certifying that a person specified in the statement was, at a time or for a purpose so specified, acting under the authority of the Commissioners shall be admissible in evidence, and in Scotland shall be sufficient evidence, of the fact so certified. ”

Modifications etc. (not altering text)

- C1** The text of ss. 9(3), 10, 11(2)(3), 12 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1982, Section 12.