



# Commissioners for Revenue and Customs Act 2005

## 2005 CHAPTER 11

### *Proceedings*

#### **24 Evidence**

- (1) A document that purports to have been issued or signed by or with the authority of the Commissioners—
  - (a) shall be treated as having been so issued or signed unless the contrary is proved, and
  - (b) shall be admissible in any legal proceedings.
- (2) A document that purports to have been issued by the Commissioners and which certifies any of the matters specified in subsection (3) shall (in addition to the matters provided for by subsection (1)(a) and (b)) be treated as accurate unless the contrary is proved.
- (3) The matters mentioned in subsection (2) are—
  - (a) that a specified person was appointed as a commissioner on a specified date,
  - (b) that a specified person was appointed as an officer of Revenue and Customs on a specified date,
  - (c) that at a specified time or for a specified purpose (or both) a function was delegated to a specified Commissioner,
  - (d) that at a specified time or for a specified purpose (or both) a function was delegated to a specified committee, and
  - (e) that at a specified time or for a specified purpose (or both) a function was delegated to another specified person.
- (4) A photographic or other copy of a document acquired by the Commissioners shall, if certified by them to be an accurate copy, be admissible in any legal proceedings to the same extent as the document itself.

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- (5) Section 2 of the Documentary Evidence Act 1868 (c. 37) (proof of documents) shall apply to a Revenue and Customs document as it applies in relation to the documents mentioned in that section.
- (6) In the application of that section to a Revenue and Customs document the Schedule to that Act shall be treated as if—
- (a) the first column contained a reference to the Commissioners, and
  - (b) the second column contained a reference to a Commissioner or a person acting on his authority.
- (7) In this section—
- (a) “Revenue and Customs document” means a document issued by or on behalf of the Commissioners, and
  - (b) a reference to the Commissioners includes a reference to the Commissioners of Inland Revenue and to the Commissioners of Customs and Excise.

**Modifications etc. (not altering text)**

- C1** S. 24(1)(2) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 7(8)(c)**, 58(1) (with s. 36(4))
- C2** S. 24(3)(e) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 7(8)(c)**, 58(1) (with s. 36(4))
- C3** S. 24(4)-(7) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\)](#), **ss. 7(8)(c)**, 58(1) (with s. 36(4))

**Commencement Information**

- I1** S. 24 in force at 7.4.2005 by [S.I. 2005/1126](#), **art. 2(1)**

## 25 Conduct of civil proceedings

- (1) An officer of Revenue and Customs or a person authorised by the Commissioners may conduct civil proceedings, in a magistrates' court or in the sheriff court, relating to a function of the Revenue and Customs.
- [<sup>F1</sup>( 1A ) An officer of Revenue and Customs or a person authorised by the Commissioners may conduct county court proceedings for the recovery of an amount payable to the Commissioners under or by virtue of an enactment or under a contract settlement.]
- (2) A solicitor member of the Commissioners' staff may act as a solicitor in connection with civil proceedings relating to a function of the Revenue and Customs.
- (3) A legally qualified member of the Commissioners' staff may conduct county court proceedings relating to a matter specified in section 7.
- (4) A court shall grant any rights of audience necessary to enable a person to exercise a function under this section.
- (5) In this section—
- (a) a reference to a function of the Revenue and Customs is a reference to a function of—
    - (i) the Commissioners, or
    - (ii) an officer of Revenue and Customs,

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- (b) a reference to civil proceedings is a reference to proceedings other than proceedings in respect of an offence,
- (c) a reference to county court proceedings is a reference to civil proceedings [<sup>F2</sup>in England and Wales in the county court or in Northern Ireland] in a county court,
- (d) the reference to a legally qualified member of the Commissioners' staff is a reference to a member of staff who has been admitted as a solicitor, or called to the Bar, whether or not he holds a practising certificate, and
- (e) the reference to a solicitor member of the Commissioners' staff—
  - (i) except in relation to Scotland, is a reference to a member of staff who has been admitted as a solicitor, whether or not he holds a practising certificate,
  - (ii) in relation to Scotland, is a reference to a member of staff who has been admitted as a solicitor and who holds a practising certificate.

[<sup>F3</sup>( 6 ) In this section “ contract settlement ” means an agreement made in connection with any person's liability to make a payment to the Commissioners under or by virtue of an enactment. ]

#### Textual Amendments

- F1** S. 25(1A) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 137\(1\)\(a\)](#)
- F2** Words in s. 25(5)(c) inserted (22.4.2014) by virtue of [Crime and Courts Act 2013 \(c. 22\), s. 61\(3\), Sch. 9 para. 68; S.I. 2014/954, art. 2\(c\) \(with art. 3\) \(with transitional provisions and savings in S.I. 2014/956, arts. 3-11\)](#)
- F3** S. 25(6) inserted (21.7.2008) by [Finance Act 2008 \(c. 9\), s. 137\(1\)\(b\)](#)

#### Modifications etc. (not altering text)

- C4** S. 25(1) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 11\(7\)\(c\), 58\(1\) \(with s. 36\(4\)\)](#)
- C5** S. 25(1) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 7\(8\)\(d\), 58\(1\) \(with s. 36\(4\)\)](#)
- C6** S. 25(1) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 3\(8\)\(c\), 58\(1\) \(with s. 36\(4\)\)](#)
- C7** S. 25(1A) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 7\(8\)\(d\), 58\(1\) \(with s. 36\(4\)\)](#)
- C8** S. 25(1A) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 11\(7\)\(c\), 58\(1\) \(with s. 36\(4\)\)](#)
- C9** S. 25(5)(6) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 7\(8\)\(d\), 58\(1\) \(with s. 36\(4\)\)](#)
- C10** S. 25(5) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 3\(8\)\(c\), 58\(1\) \(with s. 36\(4\)\)](#)
- C11** S. 25(5) modified (21.7.2009) by [Borders, Citizenship and Immigration Act 2009 \(c. 11\), ss. 11\(7\)\(c\), 58\(1\) \(with s. 36\(4\)\)](#)

#### Commencement Information

- I2** S. 25 in force at 7.4.2005 by [S.I. 2005/1126, art. 2\(1\)](#)

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## [<sup>F4</sup>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

**F4** S. 25A inserted (21.7.2008) by Finance Act 2008 (c. 9), s. 138(1)

### Modifications etc. (not altering text)

- C12** 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))
- C13** 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))
- C14** 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))
- C15** 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))

## 26 Rewards

The Commissioners may pay a reward to a person in return for a service which relates to a function of—

- (a) the Commissioners, or
- (b) an officer of Revenue and Customs.

### Modifications etc. (not altering text)

- C16** S. 26 modified (21.7.2009) by Borders, Citizenship and Immigration Act 2009 (c. 11), ss. 11(7)(e), 58(1) (with s. 36(4))
- C17** S. 26 modified (21.7.2009) by Borders, Citizenship and Immigration Act 2009 (c. 11), ss. 7(8)(f), 58(1) (with s. 36(4))

### Commencement Information

**I3** S. 26 in force at 7.4.2005 by S.I. 2005/1126, art. 2(1)

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**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](#)