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Finance Act, 2008

Section 138 - Certificates of debt

1) In CRCA 2005, after section 25 insert- "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." (2) Schedule 44 contains provisions consequential on this section.