

Evidence in proceedings for recovery of stamp duty, etc. SA1891 s1(5); FA1926 s39 134.—(1) In any proceedings in the Circuit Court or the District Court for or in relation to the recovery of stamp duty, additional stamp duty or penalty relating to such duty, an affidavit duly made by an officer of the Commissioners deposing to any of the following matters—

- (a) that the assessment of duty was duly made,
  - (b) that the assessment has become final and conclusive,
  - (c) that the duty or any specified part of the duty is due and outstanding,
  - (d) that demand for the payment of the duty has been duly made,
- shall be evidence until the contrary is proved of the matters so deposed to.

(2) Where the averments in the affidavit are not disputed by the defendant or respondent, it shall not be necessary for the officer by whom such affidavit was made to attend or give oral evidence at the hearing of the proceedings nor shall it be necessary to produce or put in evidence at the hearing any register, file, book of assessment or other record relating to the duty.

(3) Where any averment in the affidavit is disputed by the defendant or respondent, the judge shall, on such terms as to costs as he or she thinks just, give a reasonable opportunity by adjournment of the hearing or otherwise for the officer by whom the affidavit was made to attend and give oral evidence in the proceedings and for any register, file, book of assessment or other record relating to the duty to be produced and put in evidence in the proceedings.