

Evidence of electronic transmission of particulars of income tax to be collected in proceedings for recovery of tax. FA86 s113(6) 967.—In any proceedings in the District Court, the Circuit Court or the High Court for or in relation to the recovery of any income tax, a certificate signed by the Collector-General or other authorised officer certifying that before the institution of proceedings a stated sum of income tax transmitted in accordance with section 928 (2) became due and payable by the defendant—

(a) (i) under an assessment which had become final and conclusive, or

(ii) under section 942 (6),

and

(b) demand for the payment of the tax has been duly made,

shall be prima facie evidence until the contrary has been proved of those facts, and a certificate so certifying and purporting to be signed by the Collector-General or other authorised officer may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by the Collector-General or other authorised officer.