Delivery, service and evidence of notices and forms, etc. CATA 1976 s70 114.—(1) Any notice which under this Act is authorised or required to be given by the Commissioners may be served by post.

- (2) A notice or form which is to be served on a person may be either delivered to that person or left at that person's usual or last known place of abode.
- (3) Prima facie evidence of any notice given under this Act by the Commissioners or by an officer of the Commissioners may be given in any proceedings by production of a document purporting—
 - (a) to be a copy of that notice, or
- (b) if the details specified in that notice are contained in an electronic, photographic or other record maintained by the Commissioners, to reproduce those details in so far as they relate to that notice,

and it shall not be necessary to prove the official position of the person by whom the notice purports to be given or, if it is signed, the signature, or that the person signing and giving it was authorised so to do.

(4) In any case where a time limit is specified by or under this Act, other than Part 8 of this Act, for the doing of any act required by or under this Act, other than Part 8 of this Act, to be done by any person other than the Commissioners, the Commissioners may, in their discretion, extend such time limit.