

Proof that person is a Commissioner or officer. ITA67 s541; CTA76 s147(1) and (2) 873.—In any proceedings under or arising out of the Tax Acts before any court or person empowered to take evidence, prima facie proof of the fact that any person was a Commissioner or officer may be given by proving that, at the time when any matter in controversy in any such proceedings arose, that person was reputed to be or had acted as a Commissioner or officer.