



Inland Revenue Regulation Act 1890

1890 CHAPTER 21

Legal Proceedings

27 Officers may conduct proceedings before justices

Any officer or person employed or authorised by the Commissioners or the Solicitor of inland revenue in that behalf may, although he is not a solicitor, advocate, or writer to the signet, prosecute, conduct, or defend any information, complaint, or other proceeding to be heard or determined by any justice of the peace in the United Kingdom or by any sheriff in Scotland where the proceeding relates to inland revenue or to any fine, penalty, or other matter under the care and management of the Commissioners.