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STATUTORY INSTRUMENTS

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**1996 No. 1880**

**The Local Authorities (Contracting Out of Tax Billing,  
Collection and Enforcement Functions) Order 1996**

**PART IX**

**MISCELLANEOUS AND SUPPLEMENTAL PROVISIONS**

**Appearance of authority in legal proceedings**

**76.** Where a contractor is authorised by virtue of this Order to exercise the function of applying to the magistrates' court for a liability order or taking steps to levy any amount by distress and sale of the goods of any person, section 223 of the Local Government Act 1972 (appearance of local authorities in legal proceedings)(**1**) shall have effect in relation to—

- (a) the hearing of an application for a liability order, and
- (b) an appeal brought by any person in connection with the distress,

as if the contractor were an officer of the authority.

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**(1)** 1972 c. 70.