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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**

**Warrants of commitment**

**73.**—(1) In this article—

- (a) “debtor” means any person against whom a local authority proposes to apply for the issue of a warrant of commitment; and
- (b) “relevant functions” means the functions of—
  - (i) giving any notification by virtue of which any part of the sum payable under a liability order would, if paid, fall to be repaid or credited against any subsequent liability of the person against whom the order was made; and
  - (ii) making all calculations and taking all other steps to determine a person’s liability for any amount by reference to which such a notification falls to be prepared.

(2) Where a local authority has authorised the exercise of relevant functions by a contractor, the authority shall, before applying for the issue of a warrant of commitment against any debtor, notify the contractor in writing that it proposes to make such an application in relation to the debtor concerned.

(3) Where a local authority serves on a contractor a notice in accordance with paragraph (2) above, all relevant functions falling to be exercised in relation to the debtor named in the notice shall cease to be exercisable by the contractor until the contractor is notified by the authority in writing that no further steps are to be taken as regards the recovery of the amount payable under the liability order made against the debtor, and that the debtor, if committed to prison, has been released.

**Demand notices: regulations as respects England**

**74.** The Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993<sup>(1)</sup> are amended as follows—

- (a) in regulation 1(2), with respect to the meaning of “council tax demand notice”, by the insertion after “served by a billing authority” of the words “or any person authorised by a billing authority to exercise any functions relating to the administration of the council tax”;
- (b) in regulation 1(2), with respect to the meaning of “rate demand notice”, by the insertion after “served by a billing authority” of the words “or any person authorised by a billing authority to exercise any functions relating to the collection of non-domestic rates”;

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<sup>(1)</sup> S.I. 1993/191, amended by S.I. 1995/23 and S.I. 1995/121.

- (c) in regulation 2, by the insertion after “served by an English billing authority” of the words “or an authorised person on behalf of such an authority”; and
- (d) in regulation 3(3), by the insertion after “served by the Common Council” of the words “or an authorised person on behalf of the Common Council”, and after “any other billing authority” of the words “or an authorised person on behalf of the authority concerned”.

#### **Demand notices: regulations as respects Wales**

**75.**—(1) The Council Tax (Demand Notices) (Wales) Regulations 1993(2) are amended as follows—

- (a) in regulation 1, by the insertion after “demand notices issued by” of the words “or on behalf of”; and
- (b) in regulation 2, with respect to the meaning of “demand notice”, by the insertion after “served by a billing authority” of the words “or any person authorised by a billing authority to exercise any functions relating to the administration of the council tax”.

(2) The Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993(3) are amended as follows—

- (a) in regulation 1, by the insertion after “demand notices issued by” of the words “or on behalf of”; and
- (b) in regulation 2, with respect to the meaning of “demand notice”, by the insertion after “served by a billing authority” of the words “or any person authorised by a billing authority to exercise any functions relating to the collection of non-domestic rates”.

#### **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)(4) 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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(2) S.I. 1993/255, amended by S.I. 1995/160.

(3) S.I. 1993/252, amended by S.I. 1993/1506, S.I. 1994/415 and S.I. 1995/284.

(4) 1972 c. 70.