
STATUTORY INSTRUMENTS

1996 No. 1880

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

PART VI

NON-DOMESTIC RATING: CONTRACTING OUT

Liability orders

- 57.** An authority may authorise a contractor to exercise the functions—
- (a) of preparing and serving on any person against whom an application is to be made for a liability order a reminder notice stating every amount in respect of which the application is to be made;
 - (b) where regulation 3 of the the Regulations applies with respect to a hereditament and the persons who are jointly and severally liable to pay the non-domestic rate are liable as partners or trustees, of giving a reminder notice severally to each or any of the owners or occupiers concerned, or jointly to the partnership or trust;
 - (c) where a reminder notice is given to more than one person in respect of the same amount, of notifying that fact to each such person;
 - (d) subject to article 69, of applying to the magistrates' court for a liability order against a person or, where two or more persons are jointly and severally liable as partners or trustees to pay an amount by way of non-domestic rate, against any one or more of those persons; and
 - (e) where the sum payable is paid after a liability order has been applied for but before it is made, of requesting the court to make the order in respect of the costs reasonably incurred by the authority in making the application.