STATUTORY INSTRUMENTS

1996 No. 1880

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

PART IX

MISCELLANEOUS AND SUPPLEMENTAL PROVISIONS

Demand notices: regulations as respects England

74. The Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 1993(1) 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";
- (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".