
STATUTORY INSTRUMENTS

1996 No. 1880

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

PART II

COUNCIL TAX: CONTRACTING OUT

Demand notices and council tax payments

14.—(1) In this article—

- (a) the expression “aggregate amount” has the same meaning as in Parts I and II of the Schedule; and
- (b) “liable person” means a person who is, or in the opinion of the authority or a contractor will be, solely liable to pay to the authority an amount in respect of council tax in respect of a particular dwelling and a day.

(2) For the purposes of Part V of the Regulations, an authority may authorise a contractor to identify the liable person or the joint taxpayers with respect to any dwelling and any day.

(3) An authority may authorise a contractor to prepare and serve demand notices and any notices required to be served under paragraph 9(6) of the Schedule, and where appropriate for these purposes to exercise the functions—

- (a) of estimating the chargeable amount on the assumptions referred to in regulation 20(3), and determine the amount, if any, by which that estimated amount exceeds any amount falling to be credited by the authority against the chargeable amount;
- (b) subject to article 67, of reaching agreement with a liable person or one or more of any joint taxpayers as to the manner of payment of the aggregate amount and as to provision for the cessation or adjustment of payments, the making of fresh estimates, and the treatment of any sums paid in accordance with Part I of the Schedule or a Part II scheme before the agreement was entered into;
- (c) of determining in accordance with Part I of the Schedule or in accordance with a Part II scheme the instalments by which the aggregate amount is required to be paid; and
- (d) where a demand notice is issued—
 - (i) during the financial year to which it relates and the liable person is not liable to pay an amount by way of council tax in respect of the day on which the notice is issued, or
 - (ii) after the end of the financial year to which the notice relates,

of determining the amounts of instalments of the amount in question and the intervals at which, and days on which, the instalments are payable.