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STATUTORY INSTRUMENTS

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**1992 No. 549**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Chargeable Dwellings) Order 1992**

<i>Made</i>	- - - -	<i>9th March 1992</i>
<i>Laid before</i>	- - - -	<i>10th March 1992</i>
<i>Coming into force</i>	- -	<i>31st March 1992</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by section 3(5)(a) and (b) and section 113(2) of the Local Government Finance Act 1992(1), and of all other powers enabling them in that behalf, hereby make the following Order—

1. This Order may be cited as the Council Tax (Chargeable Dwellings) Order 1992 and shall come into force on 31st March 1992.

2. In this Order—

“the Act” means the Local Government Finance Act 1992;

“multiple property” means property which would, apart from this Order, be two or more dwellings within the meaning of section 3 of the Act;

“single property” means property which would, apart from this Order, be one dwelling within the meaning of section 3 of the Act;

“self contained unit” means—

- (a) a building or part of a building;
- (b) a caravan; or
- (c) a boat, which has been constructed or adapted for use as separate living accommodation.

3. Where a single property contains more than one self contained unit, for the purposes of Part I of the Act, the property shall be treated as comprising as many dwellings as there are such units included in it and each such unit shall be treated as a dwelling.

4.—(1) Where a multiple property—

- (a) consists of a single self contained unit, or such a unit together with or containing premises constructed or adapted for non-domestic purposes; and

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(b) is occupied as more than one unit of separate living accommodation, the listing officer, may, if he thinks fit, subject to paragraph (2) below, treat the property as one dwelling.

(2) In exercising his discretion in paragraph (1) above, the listing officer shall have regard to all the circumstances of the case, including the extent, if any, to which the parts of the property separately occupied have been structurally altered.

9th March 1992

*Michael Heseltine*  
Secretary of State for the Environment

9th March 1992

*David Hunt*  
Secretary of State for Wales

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

Section 3 of the Local Government Finance Act 1992 defines a dwelling for the purposes of the council tax provisions for England and Wales. Article 3 of this Order provides for cases in which properties which would otherwise be treated as single dwellings are to be treated as more than one. Article 4 gives the listing officer a discretion to treat what would otherwise be multiple dwellings as single ones, in prescribed circumstances.