
STATUTORY INSTRUMENTS

1992 No. 550

**The Council Tax (Situation and Valuation
of Dwellings) Regulations 1992**

**PART I
GENERAL**

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Situation and Valuation of Dwellings) Regulations 1992 and shall come into force on 31st March 1992.

(2) In these Regulations—

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

“the 1988 Act” means the Local Government Finance Act 1988⁽¹⁾;

“caravan” shall be construed in accordance with Part I of the Caravan Sites and Control of Development Act 1960⁽²⁾;

“composite hereditament” has the meaning assigned by section 64(9) of the 1988 Act;

“ground level” means the highest level of ground contiguous with—

(a) in the case of a structure where sub-paragraph (b) does not apply, the structure; or

(b) in the case of a structure which forms part of a larger structure, the larger structure; and

“single property” has the meaning given by the Council Tax (Chargeable Dwellings) Order 1992⁽³⁾.

(3) References in these Regulations to the superficial extent of a caravan, houseboat or other structure are to be treated as references—

(a) in the case of a caravan, to its floor area measured externally;

(b) in the case of a houseboat, to its enclosed volume; and

(c) in the case of any other structure—

(i) if the lowest floor of the structure is above ground level, to the floor area of the lowest floor measured externally;

(ii) if the whole of the structure is below ground level, to the floor area of the lowest floor measured internally;

(iii) if neither of the foregoing paragraphs applies, to the area of the structure measured externally on a horizontal plane at ground level.

⁽¹⁾ 1988 c. 41.

⁽²⁾ 1960 c. 62.

⁽³⁾ S.I. 1992/549.

Status: This is the original version (as it was originally made).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