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STATUTORY INSTRUMENTS

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**1992 No. 550**

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

**PART II**

**SITUATION OF DWELLINGS**

**Interpretation of Part II**

**2. In this Part—**

“part”, in relation to the area of a billing authority, means the part of its area in which, for the purposes of section 30(1) and (2) of the Act, dwellings fall, or are assumed to fall, within a particular category<sup>(1)</sup>; and

“relevant dwelling” means a dwelling situated or, by virtue of regulation 3 below, treated as situated in a billing authority’s area.

**Dwellings within the area of more than one billing authority**

**3.—(1)** Subject to paragraphs (2) and (3), where a dwelling falls within the area of two or more billing authorities, the dwelling shall be treated for the purposes of Part I of the Act as situated in the area in which the greater or greatest part of the dwelling, determined in accordance with regulation 5, is situated.

(2) Subject to paragraph (3), where a dwelling is part of a single property which falls within the area of two or more billing authorities, it shall be treated for the purposes of Part I of the Act as situated in the area in which the greater or greatest part of that property, determined in accordance with regulation 5, is situated.

(3) Where a dwelling is a composite hereditament or is part of a single property which is a composite hereditament, each such dwelling shall be treated, for the purposes of Part I of the Act, as situated in the area in which the composite hereditament is treated as situated, for the purposes of Part III of the 1988 Act.

**Dwellings in more than one part of a billing authority’s area**

**4.—(1)** Subject to paragraph (2), where a relevant dwelling falls within two or more parts of a billing authority’s area, it shall be treated for the purposes of Part I of the Act as situated in the part in which the greater or greatest part of the dwelling, determined in accordance with regulation 5, is situated.

(2) Where a relevant dwelling is part of a single property which falls within two or more parts of a billing authority’s area, it shall be treated as situated in the part in which the greater or greatest part of the single property, determined in accordance with regulation 5 is situated.

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(1) See section 30(4) and (5) of the Local Government Finance Act 1992.

**Rules for ascertaining situation of dwellings**

5.—(1) For the purposes of regulation 3, the greater or greatest part of a dwelling or a single property, is to be ascertained by reference to the superficial extent of the structure of which the dwelling or, as the case may be, the property consists or which forms part of the dwelling or property; and for this purpose “structure” does not include any structure not contiguous with the principal structure on the premises of which the dwelling consists.

(2) Paragraph (1) shall apply for the purposes of regulation 4 as it applies for the purposes of regulation 3 as if for references in that paragraph to a dwelling there were substituted references to a relevant dwelling.

(3) Where no part of the superficial extent of a caravan, houseboat or other structure can reasonably be ascertained, in accordance with paragraph (1) to be greater than any other, the part of the caravan, houseboat or other structure to be treated as the greater or greatest—

- (a) for the purposes of regulation 3, shall be determined by agreement between the billing authorities within whose areas the several parts of that superficial extent are situated or, failing such agreement, by lot between those authorities;
- (b) for the purposes of regulation 4, shall be determined by the authority.