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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

**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.