

---

STATUTORY INSTRUMENTS

---

**1992 No. 550**

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

PART II

SITUATION OF DWELLINGS

**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.