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STATUTORY INSTRUMENTS

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**1993 No. 151**

**The Council Tax (Liability for Owners)  
(Amendment) Regulations 1993**

**Houses in multiple occupation, etc**

2. The Council Tax (Liability for Owners) Regulations 1992(1) are amended—
- (a) in paragraph (2) of regulation 1, by the substitution for the definition of “tenant” of the following—
- ““tenant” includes a secure tenant or a statutory tenant.”.
- (b) in regulation 2, by the substitution for Class C of the following—
- “Houses in multiple occupation, etc*  
Class C a dwelling which
- (a) was originally constructed or subsequently adapted for occupation by persons who do not constitute a single household;
- and
- (b) is inhabited by a person who, or by two or more persons each of whom either—
- (i) is a tenant of, or has a licence to occupy, part only of the dwelling; or
- (ii) has a licence to occupy, but is not liable (whether alone or jointly with other persons) to pay rent or a licence fee in respect of, the dwelling as a whole.”.
- (c) after regulation 2, by the insertion of the following—
- “**2A.**—(1) In relation to a dwelling within Class C in regulation 2, section 8(3) shall have effect as if, for the reference to the owner, there were substituted a reference to—
- (a) the person who has a relevant material interest which is not subject to a relevant material interest inferior to it;
- or, if there is no such person—
- (b) the person who has a freehold interest in the whole or any part of the dwelling.
- (2) In paragraph (1), “relevant material interest” means a freehold or leasehold interest in the whole of the dwelling.”.