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STATUTORY INSTRUMENTS

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**1992 No. 551**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Liability for Owners) Regulations 1992**

*Made* - - - - - *9th March 1992*  
*Laid before Parliament* *10th March 1992*  
*Coming into force* - - - *31st March 1992*

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by section 8(1), (5) and (6) and section 113(1) of the Local Government Finance Act 1992<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations—

**1.**—(1) These Regulations may be cited as the Council Tax (Liability for Owners) Regulations 1992 and shall come into force on 31st March 1992.

(2) For the purposes of these Regulations—

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

“secure tenant” means a tenant under a secure tenancy within the meaning of Part IV of the Housing Act 1985<sup>(2)</sup>;

“statutory tenant” means a statutory tenant within the meaning of the Rent Act 1977<sup>(3)</sup> or the Rent (Agriculture) Act 1976<sup>(4)</sup>;

“tenant” does not include a person with a leasehold interest granted for 6 months or more but, subject to that, includes a secure tenant or a statutory tenant.

**2.** The following are the classes of chargeable dwellings prescribed for the purposes of section 8(1) of the Act—

*Residential care homes, etc*

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Class A	a residential care home, nursing home, mental nursing home or hostel within the meanings
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(1) 1992 c. 14.  
(2) 1985 c. 68.  
(3) 1977 c. 42.  
(4) 1976 c. 80.

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given by paragraph 7 of Schedule 1 to the Act(5).

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*Religious communities*

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Class B	a dwelling inhabited by a religious community whose principal occupation consists of prayer, contemplation, education, the relief of suffering, or any combination of these.
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*Houses in multiple occupation, etc*

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Class C	a dwelling inhabited by persons who do not constitute a single household, each of whom either— <ul style="list-style-type: none"><li>(a) (a) is a tenant of, or has a licence to occupy, part only of the dwelling; or</li><li>(b) (b) 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.</li></ul>
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*Resident Staff*

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Class D	a dwelling— <ul style="list-style-type: none"><li>(a) (a) in which at least one of the residents is employed in domestic service and resides in the dwelling wholly or mainly for the purposes of his employment;</li><li>(b) (b) in which any other resident is either so employed or is a member of the family of a resident so employed; and</li><li>(c) (c) which is from time to time occupied by the employer of that person.</li></ul>
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*Ministers of religion*

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Class E	a dwelling which is inhabited by a minister of any religious denomination as a residence from which he performs the duties of his office.
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(5) The definition of hostel is prescribed and a new definition of residential care home substituted by S.I.1992/548.

3. In relation to a dwelling within Class E in regulation 2, where a minister of the Church of England is both the inhabitant and the owner of the dwelling, section 8(3) of the Act shall have effect as if, for the reference to the owner, there were substituted a reference to the Diocesan Board of Finance of the diocese in which the dwelling is situated.

9th March 1992

*Michael Heseltine*  
Secretary of State for the Environment

9th March 1992

*David Hunt*  
Secretary of State for Wales

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Under Part I of the Local Government Finance Act 1992, the council tax becomes payable with effect from 1st April 1993. These Regulations specify classes of dwellings for which the person liable for the council tax is the owner rather than the occupier. The classes are—

- nursing homes and other similar homes (Class A)
- houses of religious communities (Class B)
- houses in multiple occupation (Class C)
- residences of staff who live in houses occasionally occupied by an employer (Class D)
- residences of ministers of religion (Class E).

In the case of dwellings within Class E owned by Ministers of the Church of England, liability is transferred by regulation 3 to the Diocesan Board of Finance, rather than to the owner.