

EXPLANATORY NOTE

(This note is not part of the Order)

Section 3 of the Local Government Finance Act 1992 defines a dwelling for the purposes of the council tax provisions for England and Wales. Article 3 of this Order provides for cases in which properties which would otherwise be treated as single dwellings are to be treated as more than one. Article 4 gives the listing officer a discretion to treat what would otherwise be multiple dwellings as single ones, in prescribed circumstances.