
STATUTORY INSTRUMENTS

1992 No. 551

The Council Tax (Liability for Owners) Regulations 1992

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

Residential care homes, etc

Class A	a residential care home, nursing home, mental nursing home or hostel within the meanings given by paragraph 7 of Schedule 1 to the Act ⁽¹⁾ .
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Religious communities

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

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

Class D	a dwelling— <ul style="list-style-type: none">(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;
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⁽¹⁾ The definition of hostel is prescribed and a new definition of residential care home substituted by S.I. 1992/548.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (b) (b) in which any other resident is either so employed or is a member of the family of a resident so employed; and
 - (c) (c) which is from time to time occupied by the employer of that person.
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Ministers of religion

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.
