
STATUTORY INSTRUMENTS

1992 No. 551

The Council Tax (Liability for Owners) Regulations 1992

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.