
STATUTORY INSTRUMENTS

1992 No. 613

**The Council Tax (Administration
and Enforcement) Regulations 1992**

PART IV

Discounts

Interpretation of Part IV

13. In this Part—

- (a) any reference to the chargeable amount is a reference to an amount which a person is liable to pay (whether solely or jointly and severally) in respect of a particular dwelling, to a billing authority in respect of council tax for a financial year and includes, unless the context otherwise requires, an amount which in the opinion of the authority a person will be so liable to pay; and
- (b) any reference to any calculation of the chargeable amount includes a reference to any estimate of the amount.