

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Liability for Owners) Regulations 1992. The amendments relate to houses for multiple occupation.

Regulation 2(a) enlarges the definition of “tenant” so that it no longer excludes those leaseholders whose interest is granted for six months or more.

Regulation 2(b) substitutes a new definition of houses for multiple occupation so as to extend the Class to dwellings occupied by one person but originally constructed or subsequently adapted for occupation by persons who do not constitute a single household.

Regulation 2A provides that the person who is liable to pay council tax in respect of a dwelling in Class C is the person who has the most inferior interest (whether freehold or leasehold) in the whole of the dwelling or, where there is no such person, the freeholder of the whole or any part of the dwelling.