
STATUTORY INSTRUMENTS

2023 No. 1175

COUNCIL TAX, ENGLAND

The Council Tax (Chargeable Dwellings and Liability for Owners) (Amendment) (England) Regulations 2023

<i>Made</i>	- - - -	<i>2nd November 2023</i>
<i>Laid before Parliament</i>		<i>8th November 2023</i>
<i>Coming into force</i>	- -	<i>1st December 2023</i>

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 3(5) (b) and 113(1) of the Local Government Finance Act 1992⁽¹⁾.

Citation, commencement, extent and application

1.—(1) These Regulations may be cited as the Council Tax (Chargeable Dwellings and Liability for Owners) (Amendment) (England) Regulations 2023.

(2) These Regulations come into force on 1st December 2023.

(3) These Regulations extend to England and Wales and apply in England only.

Amendment of the Council Tax (Chargeable Dwellings) Order 1992

2.—(1) The Council Tax (Chargeable Dwellings) Order 1992⁽²⁾ is amended as follows.

(2) In article 2, after the definition of “care home” insert—

““HMO” means a building or part of a building which is a “house in multiple occupation” as defined by section 254 of the Housing Act 2004⁽³⁾ but as if subsections (1)(e) and (5) of that section were omitted;”.

(3) In article 3, for “article 3A” substitute “articles 3A and 3C”.

(4) After article 3B, insert—

“**3C.** For the purposes of Part 1 of the Act, an HMO must be treated as a single dwelling.”

(5) In article 4(1), for “Where” substitute “Subject to article 3C, where”.

⁽¹⁾ 1992 c. 14.

⁽²⁾ S.I. 1992/549; relevant amending instruments are S.I. 1997/656, 2003/3121, 2018/48.

⁽³⁾ 2004 c. 34.

Amendment of the Council Tax (Liability for Owners) Regulations 1992

3.—(1) The Council Tax (Liability for Owners) Regulations 1992(4) are amended as follows.

(2) In regulation 1(2), after the definition of “the Act” insert—

““HMO” means a building or part of a building which is a “house in multiple occupation” as defined by section 254 of the Housing Act 2004 but as if subsections (1)(e) and (5) of that section were omitted;”.

(3) In regulation 2, under the heading “Houses in multiple occupation, etc”—

(a) in paragraph (a), omit “or”;

(b) in paragraph (b)(ii), for “whole.” substitute “whole; or”;

(c) after paragraph (b) insert—

“(c) is an HMO.”.

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

Lee Rowley
Parliamentary Under Secretary of State
Department for Levelling Up, Housing and
Communities

2nd November 2023

(4) S.I. 1992/551; relevant amending instruments are S.I. 1993/151, 1995/620, 1997/74, 2000/537, 2003/3125, 2012/1915, 2016/211, 2018/48.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Chargeable Dwellings) Order 1992 ([S.I. 1992/549](#)) (the “1992 Order”) so that a house in multiple occupation is always treated as a single dwelling for the purposes of council tax in England.

These Regulations also amend the Council Tax (Liability for Owners) Regulations 1992 ([S.I. 1992/551](#)) to expand the prescribed class of houses in multiple occupation for which the owner, as opposed to the resident, is responsible for paying council tax. This will align the prescribed class with the 1992 Order.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.