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STATUTORY INSTRUMENTS

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**1993 No. 151**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Liability for Owners)  
(Amendment) Regulations 1993**

*Made* - - - - 28th January 1993  
*Laid before Parliament* 3rd February 1993  
*Coming into force* - - 24th February 1993

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by section 8(1) and (6) and section 113(1) of the Local Government Finance Act 1992(1) and of all other powers enabling them in that behalf, hereby make the following Regulations—

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Liability for Owners) (Amendment) Regulations 1993 and shall come into force on 24th February 1993.

**Houses in multiple occupation, etc**

2. The Council Tax (Liability for Owners) Regulations 1992(2) are amended—

(a) in paragraph (2) of regulation 1, by the substitution for the definition of “tenant” of the following—

““tenant” includes a secure tenant or a statutory tenant.”.

(b) in regulation 2, by the substitution for Class C of the following—

*“Houses in multiple occupation, etc*  
Class C a dwelling which

(a) was originally constructed or subsequently adapted for occupation by persons who do not constitute a single household;

and

(b) is inhabited by a person who, or by two or more persons each of whom either—

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(1) 1992 c. 14; in section 116(1), see the definition of “prescribed”.  
(2) S.I.1992/551.

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*Status: This is the original version (as it was originally made).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

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- (i) is a tenant of, or has a licence to occupy, part only of the dwelling; or
  - (ii) 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.”.
- (c) after regulation 2, by the insertion of the following—

“**2A.**—(1) In relation to a dwelling within Class C in regulation 2, section 8(3) shall have effect as if, for the reference to the owner, there were substituted a reference to—

- (a) the person who has a relevant material interest which is not subject to a relevant material interest inferior to it;

or, if there is no such person—

- (b) the person who has a freehold interest in the whole or any part of the dwelling.

(2) In paragraph (1), “relevant material interest” means a freehold or leasehold interest in the whole of the dwelling.”.

26th January 1993

*Michael Howard*  
Secretary of State for the Environment

28th January 1993

*David Hunt*  
Secretary of State for Wales

## 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.