
STATUTORY INSTRUMENTS

1992 No. 1331 (S.128)

**COUNCIL TAX, SCOTLAND
WATER SUPPLY, SCOTLAND**

**The Council Tax (Liability of
Owners) (Scotland) Regulations 1992**

<i>Made</i>	- - - -	<i>2nd June 1992</i>
<i>Laid before Parliament</i>		<i>10th June 1992</i>
<i>Coming into force</i>		<i>1st July 1992</i>

**THE COUNCIL TAX (LIABILITY OF
OWNERS) (SCOTLAND) REGULATIONS 1992**

1. Citation, commencement and interpretation
2. Liability in prescribed cases
3. In relation to a dwelling within the class specified in...
Signature

SCHEDULE — PRESCRIBED CLASSES OF DWELLING

1. *Residential care homes, etc.*
2. *Religious communities*
3. *Houses in multiple occupation, etc.*
4. *Resident staff*
5. *Ministers of religion*

Explanatory Note