## STATUTORY INSTRUMENTS

## 1992 No. 3008

## The Council Tax (Administration and Enforcement) (Amendment) Regulations 1992

## Information from residents, etc.

- **5.** For paragraph (3) of regulation 3 there is substituted the following—
  - "(3) The reference in paragraph (1) to the liable person is a reference to a person who is liable (whether solely or jointly and severally) to pay to a billing authority, in respect of a particular dwelling, an amount in respect of council tax; and includes a reference to a person who in the opinion of the authority will be so liable."