STATUTORY INSTRUMENTS

## 1992 No. 549

## The Council Tax (Chargeable Dwellings) Order 1992

**4.**—(1) Where a multiple property—

- (a) consists of a single self contained unit, or such a unit together with or containing premises constructed or adapted for non-domestic purposes; and
- (b) is occupied as more than one unit of separate living accommodation, the listing officer, may, if he thinks fit, subject to paragraph (2) below, treat the property as one dwelling.

(2) In exercising his discretion in paragraph (1) above, the listing officer shall have regard to all the circumstances of the case, including the extent, if any, to which the parts of the property separately occupied have been structurally altered.