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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Under Part I of the Local Government Finance Act 1992, the council tax becomes payable with effect from 1st April 1993. These Regulations specify classes of dwellings for which the person liable for the council tax is the owner rather than the occupier. The classes are—

- nursing homes and other similar homes (Class A)
- houses of religious communities (Class B)
- houses in multiple occupation (Class C)
- residences of staff who live in houses occasionally occupied by an employer (Class D)
- residences of ministers of religion (Class E).

In the case of dwellings within Class E owned by Ministers of the Church of England, liability is transferred by regulation 3 to the Diocesan Board of Finance, rather than to the owner.