
STATUTORY INSTRUMENTS

1992 No. 551

The Council Tax (Liability for Owners) Regulations 1992

1.—(1) These Regulations may be cited as the Council Tax (Liability for Owners) Regulations 1992 and shall come into force on 31st March 1992.

(2) For the purposes of these Regulations—

“the Act” means the Local Government Finance Act 1992;

“secure tenant” means a tenant under a secure tenancy within the meaning of Part IV of the Housing Act 1985⁽¹⁾;

“statutory tenant” means a statutory tenant within the meaning of the Rent Act 1977⁽²⁾ or the Rent (Agriculture) Act 1976⁽³⁾;

“tenant” does not include a person with a leasehold interest granted for 6 months or more but, subject to that, includes a secure tenant or a statutory tenant.

⁽¹⁾ 1985 c. 68.
⁽²⁾ 1977 c. 42.
⁽³⁾ 1976 c. 80.