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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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STATUTORY INSTRUMENTS

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**1992 No. 551**

**The Council Tax (Liability for Owners) Regulations 1992**

9th March 1992

*Michael Heseltine*  
Secretary of State for the Environment

9th March 1992

*David Hunt*  
Secretary of State for Wales