
STATUTORY INSTRUMENTS

1995 No. 209

The Council Tax (Transitional Reduction Scheme) (England) Regulations 1995

Persons to whom these Regulations apply

4. A person is an eligible person for the purposes of these Regulations on a particular day if, as regards that day—

- (a) he is a liable person in respect of a qualifying dwelling; and
- (b) the dwelling is the sole or main residence of any individual.