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STATUTORY INSTRUMENTS

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**1993 No. 354 (S.38)**

**COUNCIL TAX, SCOTLAND**

**The Council Tax (Valuation of Dwellings)  
(Scotland) Amendment Regulations 1993**

*Made* - - - - *19th February 1993*  
*Laid before Parliament* *4th March 1993*  
*Coming into force* - - *1st April 1993*

The Secretary of State, in exercise of the powers conferred on him by sections 86(2), 87(1) and (3), 113(1) and 116(1) of the Local Government Finance Act 1992(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Valuation of Dwellings) (Scotland) Amendment Regulations 1993 and shall come into force on 1st April 1993.

**Amendment of Regulations**

2.—(1) The Council Tax (Valuation of Dwellings) (Scotland) Regulations 1992(2) shall be amended in accordance with the following provisions of this regulation.

(2) In regulation 2(1), after “1992” there shall be inserted the words “and valuations carried out in connection with proposals for the alteration of a valuation list”.

(3) The words “or, in the case of a valuation carried out in connection with a proposal for the alteration of a valuation list, as at the date from which that alteration would have effect” shall be inserted after the word “made” in each of the following sub-paragraphs:—

- (a) sub-paragraph (c) of regulation 2(2);
- (b) sub-paragraph (a) of regulation 3(1);
- (c) sub-paragraph (b) of regulation 3(1); and
- (d) sub-paragraph (c) of regulation 3(1).

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(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.  
(2) S.I.1992/1329.

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**Status:** This is the original version (as it was originally made). UK  
Statutory Instruments are not carried in their revised form on this site.

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St Andrew's House, Edinburgh  
19th February 1993

*Allan Stewart*  
Parliamentary Under Secretary of State, Scottish  
Office

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## EXPLANATORY NOTE

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

The Council Tax (Valuation of Dwellings) (Scotland) Regulations 1992 (“the 1992 Regulations”) prescribed the assumptions and principles which were to be applied in valuing properties for the purposes of drawing up council tax valuation lists in Scotland. Such lists come into force on 1st April 1993. These Regulations amend the 1992 Regulations so as to make provision for the assumptions and principles to be applied where a property is valued after 1st April 1993 in connection with a proposal for the alteration of a valuation list.