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STATUTORY INSTRUMENTS

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**1993 No. 355**

**The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993**

**PART III**

**NON-LIST APPEALS**

**Appeals in relation to estimates or benefit matters**

**21.** Section 81(1) of the Act shall not apply where the grounds on which the person concerned is aggrieved are that—

- (a) any assumption as to the future that is required by Part V of the Administration Regulations to be made in the calculation of an amount payable as council tax or council water charge may prove to be inaccurate; or
- (b) the calculation of an amount payable as council tax fails to take proper account of the provisions of the Council Tax Benefit (General) Regulations 1992<sup>(1)</sup>.

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<sup>(1)</sup> S.I. 1992/1814.