
STATUTORY INSTRUMENTS

1993 No. 290

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

PART I

Preliminary

Interpretation

2.—(1) In these Regulations—

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

“the 1988 Act” means the Local Government Finance Act 1988;

“billing authority”, in relation to a dwelling, means the billing authority in whose area the dwelling is situated⁽¹⁾;

“interested person”, in relation to a dwelling and a day, means—

(a) the owner⁽²⁾;

(b) where subsection (3) of section 8 of the Act has effect on the day, and regulations provide for that subsection to have effect as if, for the reference to the owner, there were substituted a reference to another person, that other person⁽³⁾;

(c) in relation to an exempt dwelling⁽⁴⁾ or a dwelling in respect of which the amount set under section 30 of the Act for the financial year is nil, any person (other than the owner) who would be liable to pay council tax if the dwelling were not an exempt dwelling or, as the case may be, the amount so set were other than nil; and

(d) any other person who is a taxpayer in respect of the dwelling;

“list” means a valuation list compiled under section 22 of the Act;

“listing officer” in relation to a list, means the officer charged with its maintenance under that section;

“proposal” means a proposal for the alteration of a list;

“proposer” means the person making a proposal; and

“taxpayer”, in relation to a dwelling and a day, means the person who is liable (whether solely or jointly and severally) to pay council tax in respect of the dwelling and the day.

(2) Any reference in these Regulations—

(a) to a party to an appeal shall be construed in accordance with Part III of these Regulations;

(1) See Part II of the Council Tax (Situation and Valuation of Dwellings) Regulations 1992 (S.I. 1992/550).

(2) See the definition in section 6(5) of the Local Government Finance Act 1992.

(3) See the Council Tax (Liability for Owners) Regulations 1992 (S.I. 1992/551, amended by S.I. 1993/151).

(4) See the Council Tax (Exempt Dwellings) Order 1992 (S.I. 1992/558, amended by S.I. 1992/2941 and 1993/150).

Status: This is the original version (as it was originally made).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

- (b) to a dwelling being situated in the area of a billing authority includes a reference to its being treated as so situated; and
- (c) to Schedule 4A is a reference to Schedule 4A to the 1988 Act as it applies for the purposes of Part I (Council Tax: England and Wales) of the Act⁽⁵⁾.

⁽⁵⁾ See section 17(1) of the Local Government Finance Act 1992. Schedule 4A to the Local Government Finance Act 1988 is inserted by paragraph 36 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42), and amended by paragraph 83 of Schedule 13 to the Local Government Finance Act 1992.