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STATUTORY INSTRUMENTS

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**1993 No. 355 (S.39)**

**COUNCIL TAX, SCOTLAND**

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

*Made - - - - 19th February 1993*

*Laid before Parliament 4th March 1993*

*Coming into force 1st April 1993*

**THE COUNCIL TAX (ALTERATION OF LISTS AND APPEALS) (SCOTLAND) REGULATIONS 1993**

PART I

PRELIMINARY

1. Citation and commencement
2. Interpretation

PART II

ALTERATION OF VALUATION LISTS

3. Interpretation of Part II
4. Restrictions on alteration of valuation bands
5. Circumstances and periods in which proposals may be made
6. Manner of making proposals and information to be included
7. Acknowledgement of proposals
8. Proposals treated as invalid—lack of title or out of time
9. Proposals treated as invalid—lack of information
10. Proposals treated as invalid—appeals
11. Withdrawal of proposals
12. Joint proposals
13. Valuations in connection with proposals
14. Alterations agreed by assessor
15. Disagreement as to proposed alteration
16. Notification of alteration
17. Effective date for alterations—additions or deletions of dwellings
18. Effective date for alterations—corrections

**Status:** This is the original version (as it was originally made).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

- 19. Effective date for alterations—other cases
- 20. Service of notices

### PART III

#### NON-LIST APPEALS

- 21. Appeals in relation to estimates or benefit matters
- 22. Appeals against levying authority decisions and calculations
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### PART IV

#### APPEAL PROCEDURE

- 25. Interpretation of Part IV
- 26. Withdrawal of appeals
- 27. Disposal by written representations
- 28. Notice of hearing
- 29. Statement of evidence
- 30. Power to require attendance of witnesses and to order recovery of documents
- 31. Failure to appear or be represented at hearing
- 32. Arrangements at hearing
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- 34. Representation at hearing
- 35. Record of evidence
- 36. Decisions
- 37. Orders
- Signature
- Explanatory Note