
EXPLANATORY NOTE

(This note is not part of the Regulations)

The council tax and the council water charge become payable in respect of dwellings in Scotland as from 1st April 1993. These Regulations make provision for the circumstances in which council tax valuation lists can be altered after that date and for the procedures for making proposals for such alterations and for appeals when there are disagreements about proposals. The Regulations also set down procedures for appeals relating to the council tax and the council water charge on matters other than the alteration of a list.

Part II deals with restrictions on the alteration of a valuation band shown on a list (regulation 4), proposals for alterations (regulations 5 and 6), the procedure following the making of such proposals (regulations 7 to 15), the manner in which the assessor is to notify persons of alterations made to a list (regulation 16) and the dates from which alterations are to have effect (regulations 17 to 19).

Part III makes provision as to initiating appeals which do not concern list alterations. Regulation 21 prescribes grounds on which appeals cannot be taken under these Regulations. There are provisions on appeals against levying authority decisions and calculations (regulation 22), against the imposition of penalties (regulation 23) and against completion notices (regulation 24).

Part IV sets down the procedures to be followed before valuation appeal committees, both as regards appeals deriving from proposals for list alterations and as regards the types of appeal dealt with in Part III. Provision is made for procedures prior to, or instead of, a hearing (regulations 26 to 30), for procedures at a hearing (regulations 31 to 35) and for how decisions are to be given, and orders made, by a committee (regulations 36 and 37).