
STATUTORY INSTRUMENTS

1993 No. 355

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

**PART I
PRELIMINARY**

Citation and commencement

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

Interpretation

2. In these Regulations—

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

“the Administration Regulations” means the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992(1);

“assessor”, in relation to a list, means the local assessor charged with its maintenance under section 84(1) of the Act;

“levying authority”, in relation to a dwelling, means the levying authority in whose area the dwelling is situated;

“list” means a valuation list compiled under section 84 of the Act;

“local valuation panel” means the panel for an area constituted in accordance with the Valuation (Local Panels and Appeal Committees Model Scheme) (Scotland) Order 1975(2);

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

“the relevant local valuation panel”, in relation to an appeal, means the local valuation panel for the area of the levying authority—

- (a) whose decision or calculation is the subject of the appeal; or
- (b) in whose area is situated the dwelling which is the subject of the appeal.

(1) S.I. 1992/1332, as amended by S.I. 1992/3290.

(2) S.I. 1975/1220.