
STATUTORY INSTRUMENTS

1993 No. 355

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

PART II

ALTERATION OF VALUATION LISTS

Effective date for alterations—corrections

18.—(1) Any alteration of the list effected so as to show, in respect of a dwelling, the correct valuation band applicable to the dwelling on the day on which the dwelling was first shown on the list shall have effect from that day.

(2) Any alteration of the list effected so as to correct an inaccuracy resulting from an earlier alteration which was—

- (a) intended to reflect a material increase or material reduction in the value of a dwelling; or
- (b) a consequence of the assessor, under Schedule 5 to the Act, adding, amending or deleting an apportionment note relating to any lands and heritages included in the valuation roll,

shall have effect from the effective date of that earlier alteration.