
STATUTORY INSTRUMENTS

1993 No. 355

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

PART I

PRELIMINARY

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.