
STATUTORY INSTRUMENTS

1993 No. 355

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

PART II

ALTERATION OF VALUATION LISTS

Interpretation of Part II

3.—(1) In this Part—

“alteration” means alteration of a list in relation to a particular dwelling, and “alter” shall be construed accordingly;

“company” and “subsidiary” have the same meanings as in sections 736 and 736A of the Companies Act 1985⁽¹⁾;

“demand notice” means a notice served under Part V of the Administration Regulations;

“interested person”, in relation to a proposal, means a person who is or was—

- (a) the owner; or
- (b) a taxpayer,

as regards the dwelling and any part of the period to which the proposal relates;

“proposer”, in relation to a proposal, means—

- (a) the person who made the proposal; and
- (b) any person who is, in terms of regulation 11(3) or 12(2), to be treated as having made the proposal;

“secretary”, in relation to a local valuation panel, means the secretary or assistant secretary to that panel;

“taxpayer”, in relation to a dwelling and a day, means—

- (a) a person who is liable (whether solely or jointly and severally) to pay council tax in respect of the dwelling and the day; or
- (b) a person who would be so liable if the dwelling were not—
 - (i) an exempt dwelling; or
 - (ii) a dwelling in respect of which the amount or amounts set under section 93 of the Act for the financial year in which the day falls were nil.

(2) For the purposes of this Part, an appeal decision is a “relevant decision” in respect of a dwelling if—

- (a) it was made by—
 - (i) a valuation appeal committee for the area in which the dwelling is situated;

⁽¹⁾ 1985 c. 6; section 736 was substituted, and section 736A inserted, by the Companies Act 1989 (c. 40), section 144.

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- (ii) the Court of Session; or
 - (iii) the House of Lords; and
- (b) either because of a general principle stated in it or because it relates to a comparable dwelling, the decision provides reasonable grounds for contending that the valuation band shown on the list in respect of the dwelling is not the one which should be shown.