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STATUTORY INSTRUMENTS

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**1993 No. 355**

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

**PART II**

**ALTERATION OF VALUATION LISTS**

**Circumstances and periods in which proposals may be made**

5.—(1) Subject to paragraphs (2), (7), (8) and (10), an interested person may at any time on or after 1st April 1993 make a proposal for alteration of the list so as to—

- (a) show with effect from a particular date a dwelling which is not or was not shown on the list;
- (b) delete with effect from a particular date a dwelling which is or was shown on the list; or
- (c) change with effect from a particular date a valuation band which is or was shown on the list in respect of a dwelling.

(2) Where a dwelling is shown on the list as compiled, no proposal for alteration of the valuation band first shown in respect of the dwelling on the grounds that it is not the band which should have been so shown may be made after 30th November 1993 unless it is such a proposal as is described in paragraph (3), (4), (5) or (6).

(3) Where—

- (a) the valuation band shown in respect of a dwelling on the list as compiled is not the same valuation band as was shown in respect of that dwelling on the copy of the proposed list sent to the levying authority in terms of section 85 (1)(b) of the Act; and
- (b) that dwelling is not one in respect of which notification has been given by the authority in terms of regulation 6(3) of the Administration Regulations;

a proposal in relation to that dwelling may be made within 6 months of issue by the levying authority of the first demand notice showing in respect of the dwelling the valuation band which appears on the list as compiled.

(4) Where notification has been given by a levying authority in respect of a dwelling in terms of paragraph (2) or (3) of regulation 6 of the Administration Regulations, a proposal in relation to that dwelling may be made within 6 months of that notification.

(5) Where a person first becomes a taxpayer in respect of a dwelling after 31st May 1993, that person may, unless any of the circumstances specified in paragraph (9) apply, make a proposal in relation to that dwelling within 6 months of becoming a taxpayer.

(6) Where an appeal decision which is a relevant decision in respect of a dwelling has been made, a proposal in relation to that dwelling may be made within 6 months of that decision.

(7) Where a list is altered so as to show a dwelling which was not shown on the list as compiled, no proposal for alteration of the valuation band first shown in respect of that dwelling on the grounds that it is not the band which should have been so shown may be made unless—

- (a) the proposal is made before 1st December 1993;

- (b) the proposal is made within 6 months of—
    - (i) the date on which the only or last notice in respect of that alteration was served under regulations 14 and 16; or
    - (ii) where no such notice was served, the date of the appeal decision to which the alteration gives effect;
  - (c) the proposal is made by a person who has within the last 6 months first become a taxpayer in respect of the dwelling and none of the circumstances specified in paragraph (9) apply; or
  - (d) the proposal is made within 6 months of an appeal decision which is a relevant decision in respect of the dwelling.
- (8) Where the valuation band shown in respect of a dwelling on the list is altered, no proposal for a further alteration of that band (whether involving a restoration to the original band or otherwise) may be made unless—
- (a) the proposal is made before 1st December 1993;
  - (b) the proposal is made within 6 months of—
    - (i) the date on which the only or last notice in respect of that alteration was served under regulations 14 and 16; or
    - (ii) where no such notice was served, the date of the appeal decision to which the alteration gives effect;
  - (c) the proposal is made by a person who has within the last 6 months first become a taxpayer in respect of the dwelling and none of the circumstances specified in paragraph (9) apply;
  - (d) the proposal is made within 6 months of an appeal decision which is a relevant decision in respect of the dwelling; or
  - (e) the grounds of the proposal are that, since the effective date of the alteration—
    - (i) there has been a material increase in the value of the dwelling and it, or any part of it, has subsequently been sold;
    - (ii) there has been a material reduction in the value of the dwelling; or
    - (iii) the assessor has, under Schedule 5 to the Act, added, amended or deleted an apportionment note relating to any lands and heritages of which the dwelling forms or formed part.
- (9) The circumstances referred to in paragraphs (5), (7)(c) and (8)(c) are that—
- (a) a proposal to alter the list in relation to the same dwelling and arising from the same facts has been considered and determined by a valuation appeal committee or on appeal from such a committee;
  - (b) the new taxpayer is a company which is a subsidiary of the immediately preceding taxpayer;
  - (c) the immediately preceding taxpayer was a company which is a subsidiary of the new taxpayer;
  - (d) both the new and immediately preceding taxpayers are companies which are subsidiaries of the same company; or
  - (e) both the new and immediately preceding taxpayers are partnerships and at least one member of the partnership which is the new taxpayer was a member of the other partnership.

(10) No proposal may be made at any time to alter the valuation band shown in the list in respect of a dwelling falling within either of the classes of lands and heritages specified in paragraphs (2) and (3) of regulation 2 of the Council Tax (Dwellings) (Scotland) Regulations 1992<sup>(1)</sup>.

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<sup>(1)</sup> S.I. 1992/1334, as amended by S.I. 1992/2955.