
STATUTORY INSTRUMENTS

1994 No. 1746

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Alteration of Lists and Appeals) (Amendment) Regulations 1994

<i>Made</i>	- - - -	<i>2nd July 1994</i>
<i>Laid before Parliament</i>		<i>4th July 1994</i>
<i>Coming into force</i>	- -	<i>11th July 1994</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by sections 24 and 113(1) of the Local Government Finance Act 1992(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Council Tax (Alteration of Lists and Appeals) (Amendment) Regulations 1994 and shall come into force on 11th July 1994.

Amendment of Regulations

2.—(1) The Council Tax (Alteration of Lists and Appeals) Regulations 1993(2) shall be amended in accordance with the following provisions of these Regulations.

(2) In regulation 4 (restrictions on alteration of valuation bands) after paragraph (1) there shall be inserted the following paragraph—

“(1A) In determining whether the valuation band shown in a list as applicable to any dwelling may be altered on the ground specified in paragraph (1)(a)(i), where—

- (a) the circumstances which caused the increase referred to in that provision arose before an alteration made to correct an inaccuracy in the list had effect in relation to the dwelling in accordance with paragraph (6)(a) or (7) of regulation 14 (“the previous alteration”); and
- (b) the previous alteration has had effect before a relevant transaction has been carried out,

(1) 1992 c. 14.
(2) S.I. 1993/290.

the previous alteration shall be deemed to have had effect before the circumstances which caused the material increase arose.”.

(3) In paragraph (5) of regulation 14 (day from which alteration has effect) there shall be deleted—

(a) in sub-paragraph (a), the words “(other than one disputing the accuracy of a previous alteration to the list)”, and

(b) sub-paragraph (b).

(4) For regulation 14(6) and (7) there shall be substituted the following paragraphs—

“(6) Subject to regulation 4(1A), an alteration made to correct an inaccuracy in a list on the day it was compiled shall have effect—

(a) in a case where the inaccuracy was to show—

(i) as applicable to a dwelling a valuation band which is lower than the band which should have been determined or shown as applicable to it, or

(ii) as one dwelling property which should have been treated as two or more dwellings by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992,

from the day on which the alteration is entered in the list; and

(b) in any other case, from the day on which the list was compiled.

(7) Subject to regulation 4(1A), where an alteration is made to correct an inaccuracy in a list (other than an alteration which falls to have effect as provided in the foregoing provisions of this regulation), and the inaccuracy arose in the course of making a previous alteration and was to show—

(a) as applicable to a dwelling a valuation band which is lower than the band which should have been determined or shown as applicable to it, or

(b) as one dwelling property which should have been treated as two or more dwellings by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992,

the alteration shall have effect from the day on which the alteration is entered in the list.

(7A) An alteration made to correct an inaccuracy in a list (other than an alteration which falls to have effect as provided in the foregoing provisions of this regulation) shall have effect—

(a) in a case where the alteration is made—

(i) to correct an inaccuracy in the list which arose in the course of making a previous alteration, and

(ii) the previous alteration fell to have effect in accordance with the foregoing provisions of this regulation,

from the day on which the previous alteration had effect, or, but for the inaccuracy, would have had effect; and

(b) in any other case, from the day on which the list became inaccurate.”(3).

Signed by authority of the Secretary of State for the Environment

2nd July 1994

David Curry,
Minister of State,
Department of the Environment

2nd July 1994

John Redwood,
Secretary of State for Wales

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 14 of the Council Tax (Alteration of Lists and Appeals) Regulations 1993 (“the 1993 Regulations”).

Chapter II of Part I of the Local Government Finance Act 1992 makes provision for the compilation and maintenance of a valuation list for each billing authority showing the value of the dwellings in the billing authority’s area, and for the alteration of valuation lists compiled under Chapter II.

These Regulations amend regulation 14 of the 1993 Regulations (day from which alteration has effect) to provide that an alteration to a valuation list has effect from the day it is entered in the list if it is to correct an inaccuracy in the list on the day it was compiled or an inaccuracy which arose in the course of making a previous alteration, and the inaccuracy was to show as applicable to a dwelling a lower valuation band than should have been applicable, or to show as one dwelling property which should have been treated as two or more dwellings by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992 (see new regulation 14(6) and (7)).

These Regulations also amend regulation 4 of the 1993 Regulations (restrictions on alteration of valuation bands) to provide that where any such alteration is made after circumstances have arisen which caused a material increase in the value of the dwelling and before a relevant transaction (such as a sale of the dwelling), the alteration is deemed to have had effect before those circumstances arose (see new regulation 4(1A)).

These Regulations also amend regulation 14 to make provision as to the day from which alterations have effect if they do not fall to have effect under any other provisions of regulation 14 (see new regulation 14(7A)).