

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision for the reduction in certain circumstances of amounts payable by way of council tax and council water charge in respect of dwellings in Scotland. Where, on or after the date of these Regulations coming into force, a local assessor alters a valuation list so as to place a dwelling retrospectively in a more expensive valuation band (and that alteration is not made to reflect a material increase in the value of the dwelling since the inception of the council tax regime), liability in respect of the dwelling will in most cases be calculated as if the alteration did not have effect until the first day of the month following that in which it is made.

Regulations 5 and 6 make consequential changes in other Regulations dealing with details to be shown on council tax valuation lists and on demand notices.