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STATUTORY INSTRUMENTS

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**2009 No. 2270**

**The Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009**

**PART 2**

**COUNCIL TAX: ALTERATIONS RELATING TO LISTS**

**Restrictions on alteration of valuation bands**

**3.—(1)** No alteration shall be made of a valuation band shown in a list as applicable to any dwelling unless—

- (a) since the valuation band was first shown in the list as applicable to the dwelling—
  - (i) there has been a material increase in the value of the dwelling and a relevant transaction has been subsequently carried out in relation to the whole or any part of it; or
  - (ii) subject to paragraph (2), there has been a material reduction in the value of the dwelling; or
  - (iii) the dwelling has become or ceased to be a composite hereditament for the purposes of Part 3 of the 1988 Act; or
  - (iv) in the case of a dwelling which continues to be a composite hereditament, there has been an increase or reduction in its domestic use; or
- (b) the LO is satisfied that—
  - (i) a different valuation band should have been determined by the LO as applicable to the dwelling; or
  - (ii) the valuation band shown in the list is not that determined by the LO as so applicable; or
- (c) an order of the VTE, a valuation tribunal or the High Court requires the alteration to be made.

(2) 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), (7) or (8) of regulation 11 (“the previous alteration”); and
- (b) the previous alteration has had effect before a relevant transaction has been carried out,

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

(3) Where a material reduction in the value of a dwelling is caused wholly by the demolition of any part of the dwelling, the valuation band shall not be altered if the works of demolition are part

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of, or connected with, a building, engineering or other operation carried out, in progress or proposed to be carried out in relation to the dwelling.

(4) The reference in paragraph (3) to an operation does not include the repair of any damage caused to the dwelling in the course of demolition.