#### STATUTORY INSTRUMENTS

## 1993 No. 355 (S.39)

### **COUNCIL TAX, SCOTLAND**

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

Made - - - - 19th February 1993
Laid before Parliament 4th March 1993
Coming into force 1st April 1993

## THE COUNCIL TAX (ALTERATION OF LISTS AND APPEALS) (SCOTLAND) REGULATIONS 1993

#### PART I

#### **PRELIMINARY**

- 1. Citation and commencement
- 2. Interpretation

#### PART II

#### ALTERATION OF VALUATION LISTS

- 3. Interpretation of Part II
- 4. Restrictions on alteration of valuation bands
- 5. Circumstances and periods in which proposals may be made
- 6. Manner of making proposals and information to be included
- 7. Acknowledgement of proposals
- 8. Proposals treated as invalid—lack of title or out of time
- 9. Proposals treated as invalid—lack of information
- 10. Proposals treated as invalid—appeals
- 11. Withdrawal of proposals
- 12. Joint proposals
- 13. Valuations in connection with proposals
- 14. Alterations agreed by assessor
- 15. Disagreement as to proposed alteration
- 16. Notification of alteration
- 17. Effective date for alterations—additions or deletions of dwellings
- 18. Effective date for alterations—corrections

Status: This is the original version (as it was originally made).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

- 19. Effective date for alterations—other cases
- 20. Service of notices

#### PART III

#### NON-LIST APPEALS

- 21. Appeals in relation to estimates or benefit matters
- 22. Appeals against levying authority decisions and calculations
- 23. Appeals against penalties
- 24. Appeals against completion notices

#### PART IV

#### APPEAL PROCEDURE

- 25. Interpretation of Part IV
- 26. Withdrawal of appeals
- 27. Disposal by written representations
- 28. Notice of hearing
- 29. Statement of evidence
- 30. Power to require attendance of witnesses and to order recovery of documents
- 31. Failure to appear or be represented at hearing
- 32. Arrangements at hearing
- 33. Procedure at hearing
- 34. Representation at hearing
- 35. Record of evidence
- 36. Decisions
- 37. Orders

Signature

Explanatory Note