
STATUTORY INSTRUMENTS

1992 No. 1330 (S.127)

COUNCIL TAX, SCOTLAND

The Council Tax (Contents of Valuation Lists) (Scotland) Regulations 1992

<i>Made</i>	- - - -	<i>2nd June 1992</i>
<i>Laid before Parliament</i>		<i>10th June 1992</i>
<i>Coming into force</i>	- -	<i>1st July 1992</i>

The Secretary of State, in exercise of the powers conferred on him by sections 84(3), 113(1) and 116(1) of the Local Government Finance Act 1992((1)), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Contents of Valuation Lists) (Scotland) Regulations 1992 and shall come into force on 1st July 1992.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“list” means a valuation list compiled under section 84 of the Act.

Information in valuation lists

2. For each day on which a dwelling is shown in the list, the list must contain (in addition to the matters required to be shown by section 84(2) of the Act)—

(a) the reference number ascribed to the dwelling by the local assessor;

(b) where the list is altered as regards the dwelling—

(i) a note of the day from which the alteration has effect; and

(ii) if it be the case, a note that the alteration was made pursuant to an order of a valuation appeal committee or the Court of Session; and

(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.

Status: This is the original version (as it was originally made).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

- (c) where the dwelling falls 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((2)), a note that that is the case.

St Andrew's House,
Edinburgh
2nd June 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 84(2) of the Local Government Finance Act 1992 provides that a council tax valuation list in Scotland must show, for each day for which it is in force, each dwelling in the regional or islands council's area and which of the valuation bands is applicable to the dwelling. These Regulations prescribe that the list must, in addition, show the reference number ascribed to each dwelling, a note of the day from which any alterations to the list have effect, (if applicable) a note that an alteration was made pursuant to an order of a valuation appeal committee or the Court of Session, and notes indicating which dwellings are private garages or private storage premises.