
STATUTORY INSTRUMENTS

1992 No. 553

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Contents of Valuation Lists) Regulations 1992

<i>Made</i>	- - - -	<i>9th March 1992</i>
<i>Laid before Parliament</i>		<i>10th March 1992</i>
<i>Coming into force</i>	- -	<i>31st March 1992</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 23(3), 113(1), and 116(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, commencement and interpretation

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

(2) In these Regulations—

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

“list” means a valuation list compiled under section 22 of the Act.

Information in valuation lists

2. For each day on which a dwelling is shown in the list, it shall contain (in addition to the matters required to be shown by section 23(1) and (2) of the Act)—

- (a) the reference number ascribed to the dwelling by the listing officer;
- (b) if it be the case, an indication that the dwelling is a hereditament to which section 3(3) of the Act applies (composite hereditaments);
- (c) where the list is altered as regards the dwelling, an indication—
 - (i) of the period for which or, as the case may be, the day from which the alteration has effect; and
 - (ii) if it be the case, that the alteration was made pursuant to the order of a valuation tribunal or the High Court.

(1) 1992 c. 14. See the definition of “prescribed” in section 116(1).

Status: This is the original version (as it was originally made).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

9th March 1992

Michael Heseltine
Secretary of State for the Environment

9th March 1992

David Hunt
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make additional provision in connection with valuation lists compiled under section 22 of the Local Government Finance Act 1992. Valuation lists come into force on 1st April 1993.

Section 23 of the Act requires a valuation list to show each dwelling which is situated in the area of the billing authority for whose area the list is compiled and the valuation band applicable to the dwelling.

Regulation 2 of these Regulations provides that valuation lists must also show a reference number for each dwelling. If a dwelling is shown in the list because it is one to which section 3(3) of the Act applies, that is because it is a composite hereditament for the purposes of non-domestic rating and includes property used wholly for the purposes of living accommodation, the list must indicate that fact. Where a valuation list is altered, it must show the period for which or, as the case may be, the date from which the alteration has effect and, where appropriate, that the alteration was made in compliance with the order of a valuation tribunal or the High Court.