
STATUTORY INSTRUMENTS

1993 No. 196

The Council Tax (Administration and Enforcement) (Amendment) Regulations 1993

Amendment of Regulations

2. Regulation 17 of the Council Tax (Administration and Enforcement) Regulations 1992⁽¹⁾ shall be amended—

- (a) by the deletion from paragraph (1) of the definition of “relevant valuation band” and the word “and” immediately following that definition; and
- (b) by the addition, after paragraph (1), of the following paragraphs—

“(1A) Any reference in this Part to the relevant valuation band in relation to a dwelling is a reference to the valuation band shown as applicable to the dwelling—

- (a) in the billing authority’s valuation list; or
- (b) if no such list is in force—
 - (i) except in a case to which paragraph (1B) applies, in the copy of the proposed list supplied to the authority under section 22(5)(b) of the Act;
 - (ii) in a case to which paragraph (1B) applies, in information which for the purposes of this paragraph is relevant information.

(1B) This paragraph applies where the listing officer supplies the authority with information relating to property shown in the proposed list (including information relating to the application to such property of article 3 or 4 of the Council Tax (Chargeable Dwellings) Order 1992); and such information is relevant information for the purposes of paragraph (1A)(b)(ii) to the extent that it differs from information contained in the proposed list.”⁽²⁾

⁽¹⁾ S.I.1992/613, to which there are amendments not relevant to these Regulations.

⁽²⁾ See the definition of “listing officer” in section 69(1) of the Local Government Finance Act 1992. S.I. 1992/549.