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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for the alteration of council tax valuation lists (which come into force in England and Wales on 1st April 1993) and for appeals to valuation tribunals where there is disagreement about an alteration between a listing officer and another person making a proposal for the alteration of a list.

Part II deals with restrictions on the alteration of the valuation bands shown in a list (regulation 4), proposals for alterations (regulation 5), the procedure following the making of such proposals (regulations 6 to 13), the day from which an alteration has effect (regulation 14) and the manner in which a listing officer notifies other persons of an alteration made by him (regulation 15).

Part III makes provision for the procedure in relation to appeals about the validity of proposals for the alteration of valuation lists and where there is disagreement about the making of such alteration. Provision is made for the review of decisions of a valuation tribunal (regulation 30) and for appeals to the High Court on questions of law arising out of decisions and orders of valuation tribunals (regulation 32). With the agreement of the persons concerned, disputes which would otherwise be the subject of an appeal to a valuation tribunal are to be referred to arbitration (regulation 33).

Part IV provides for the manner in which notices under the Regulations may be served (regulation 35), for the application of valuation assumptions (regulation 36), for the disclosure of particulars delivered documents (regulation 37) and for the retention of records by listing officers (regulation 38).