
STATUTORY INSTRUMENTS

1993 No. 290

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

PART IV

Miscellaneous and General

Service of notices

35.—(1) Without prejudice to section 233 of the Local Government Act 1972⁽¹⁾ and paragraph (2) below, any notice required or authorised to be served may be served either—

- (a) by delivering it—
 - (i) to the person on whom it is to be served; or
 - (ii) to any other person authorised by him to act as his agent for the purpose;
- (b) by leaving it at or forwarding it by post to—
 - (i) the usual or last-known address of that person, or
 - (ii) in the case of a company, its registered office, or
 - (iii) the usual or last known address, place of business or registered office of any other person authorised as mentioned in paragraph (a)(ii);
- (c) by delivering it to some person in the dwelling to which it relates or, if there is no person to whom it can so be delivered, then by fixing it to some conspicuous part of the dwelling.

(2) Where any notice which is required or authorised to be served on a person falls to be served by or on behalf of the Common Council or by an officer of the Common Council, it may be given or served in any manner in which it might be given or served under section 233 of the Local Government Act 1972 if the Common Council were a local authority within the meaning of that section.

(3) If the name of any taxpayer on whom a notice is required or authorised to be served cannot after reasonable inquiry be ascertained, the notice may be served by addressing it to “The Council Tax Payer” of the dwelling concerned (naming the dwelling), without further name or description

- (4) Any notice required or authorised to be served on a listing officer may be served by—
 - (a) addressing the notice to the listing officer for the area in question, without further description, and
 - (b) delivering it, or sending it by post, to his office.
- (5) In this regulation—
 - (a) any reference to a notice includes a reference to a proposal and any other document required or authorised to be served; and
 - (b) any reference to such requirement or authorisation is to a requirement or authorisation under these Regulations.

(1) 1972 c. 70.

Valuation assumptions

36. Any valuation of a dwelling carried out in connection with a proposal for the alteration of a list shall be carried out in accordance with section 21(2) of the Act⁽²⁾.

Particulars delivered documents

37. No rule of confidentiality applicable to the Commissioners of Inland Revenue shall prevent the disclosure for the purposes of an appeal under these Regulations of particulars delivered documents.

Retention of records

38.—(1) Before altering an entry in a list, the listing officer shall ensure that a record (which need not be in documentary form) is made of the entry.

(2) A record made under paragraph (1) shall be retained until the expiry of six years beginning on the day on which it was made.

(2) See Part III (valuation of dwellings) of the Council Tax (Situation and Valuation of Dwellings) Regulations 1992 (S.I.1992/550).