

---

STATUTORY INSTRUMENTS

---

**1993 No. 290**

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

PART IV

Miscellaneous and General

**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.