
STATUTORY INSTRUMENTS

1993 No. 290

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

PART II

Alteration of valuation lists

Restrictions on alteration of valuation bands

4.—(1) No alteration shall be made of a valuation band(1) shown in a list as applicable to any dwelling unless—

- (a) since the valuation band was first shown in the list as applicable to the dwelling—
 - (i) there has been a material increase in the value of the dwelling and a relevant transaction(2) has been subsequently carried out in relation to the whole or any part of it; or
 - (ii) subject to paragraph (2), there has been a material reduction(3) in the value of the dwelling; or
 - (iii) the dwelling has become or ceased to be a composite hereditament for the purposes of Part III of the 1988 Act(4) ; or
 - (iv) in the case of a dwelling which continues to be a composite hereditament, there has been an increase or reduction in its domestic use; or
- (b) the listing officer is satisfied that—
 - (i) a different valuation band should have been determined by him as applicable to the dwelling; or
 - (ii) the valuation band shown in the list is not that determined by him as so applicable; or
- (c) an order of a valuation tribunal or of the High Court requires the alteration to be made.

(2) Where a material reduction in the value of a dwelling is caused wholly by the demolition of any part of the dwelling, the valuation band shall not be altered if the works of demolition are part of, or connected with, a building, engineering or other operation carried out, in progress or proposed to be carried out in relation to the dwelling.

(3) The reference in paragraph (2) to an operation does not include the repair of any damage caused to the dwelling in the course of demolition.

(1) See section 5(2) and (3) of the Local Government Finance Act 1992.

(2) See the definitions of “material increase” and “relevant transaction” in section 24(10) of the Local Government Finance Act 1992.

(3) See the definition in section 24(10) of the Local Government Finance Act 1992.

(4) See section 64(9) of the Local Government Finance Act 1988 and the definition of “domestic property” in section 66 of that Act.