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STATUTORY INSTRUMENTS

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**1993 No. 290**

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

**PART II**

Alteration of valuation lists

**Circumstances and periods in which proposals may be made**

5.—(1) Subject to the following paragraphs of this regulation, where a billing authority or an interested person is of the opinion that a list is inaccurate because—

- (a) it shows as a dwelling property which ought not to be shown (including property shown as one dwelling which, by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992(1), falls to be shown as a number of dwellings, but excluding property in respect of which a determination of the listing officer under article 4 of that Order is for the time being effective for the purposes of Part I of the Act), or
- (b) it fails to show a dwelling which ought to be shown, or
- (c) the listing officer has determined as applicable to the dwelling a valuation band other than that which should have been determined as so applicable, or
- (d) since the valuation band was first shown in the list as applicable to the dwelling, one (or more) of the events mentioned in sub-paragraph (a) of paragraph (1) of regulation 4 has occurred; or
- (e) in relation to a matter shown in it, account has not been taken (whether as regards a particular dwelling or a class of dwelling) of a relevant decision of a valuation tribunal or the High Court,

that authority or person may make a proposal for the list.

(2) No proposal in relation to the matter mentioned in sub-paragraph (e) of paragraph (1) may be made after the expiry of the period of six months beginning on the day on which the decision in question was made.

(3) Subject to paragraph (4) and regulation 8(3)(a), where, in relation to a dwelling shown in a list on the day on which it is compiled, a billing authority or an interested person is of the opinion mentioned in paragraph (1) by reason of the matter mentioned in sub-paragraph (c), any proposal for the alteration of the list as regards that matter must be made not later than 30th November 1993.

(4) A person who on any day during the period in which a list is in force becomes the taxpayer in respect of a particular dwelling shown in the list may, subject to paragraph (5), make a proposal for the alteration of the list in respect of that dwelling where—

- (a) he has not during that period previously been the taxpayer in respect of that dwelling; or
- (b) the dwelling is first shown in the list after the day on which it was compiled.

- (5) No proposal may be made under paragraph (4) where—
- (a) six months has expired since the day on which the person first became the taxpayer;
  - (b) a proposal to alter the same list in relation to the same dwelling and arising from the same facts has been considered and determined by a valuation tribunal (otherwise than as mentioned in regulation 25(4)) or by the High Court;
  - (c) the new taxpayer is a company which is a subsidiary of the immediately preceding taxpayer;
  - (d) the immediately preceding taxpayer is a company which is a subsidiary of the new taxpayer;
  - (e) both the new and the immediately preceding taxpayers are companies which are subsidiaries of the same company; or
  - (f) the change of taxpayer has occurred solely by reason of the formation of a new partnership in relation to which any of the partners was a partner in the previous partnership.
- (6) Where the listing officer has altered the list in respect of a dwelling, a billing authority or an interested person may, within six months of the service of the notice of alteration under regulation 15, make a proposal for either or both of the following—
- (a) the restoration of the list to its state before the alteration was made,
  - (b) a further alteration of the list in respect of that dwelling.
- (7) Paragraph (6) does not apply to the extent that the alteration in question—
- (a) consists of—
    - (i) the insertion or alteration of a reference number,
    - (ii) the alteration of an address,
    - (iii) the correction of a clerical error, or
    - (iv) the entry of the day from which an alteration has effect where the day is the completion day determined under Schedule 4A in relation to the dwelling concerned;  
or
  - (b) reflects a change in the area of the billing authority or the decision of a valuation tribunal or the High Court in relation to the dwelling concerned.