
STATUTORY INSTRUMENTS

1993 No. 290

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

PART II

Alteration of valuation lists

Manner of making proposals and information to be included

6.—(1) A proposal shall be made by notice in writing served on the listing officer; and the notice shall—

- (a) state the name and address of the proposer, and the capacity in which he makes the proposal;
- (b) identify the dwelling to which it relates;
- (c) identify the respects in which it is proposed the list be altered; and
- (d) include—
 - (i) a statement of the reasons for believing the list to be inaccurate;
 - (ii) if the proposal is made in the circumstances mentioned in regulation 5(1)(d), a statement of the reasons for the belief that an event mentioned in sub-paragraph (a) of paragraph (1) of regulation 4 has occurred, and of the date on which the event occurred;
 - (iii) if the proposal is made in the circumstances mentioned in regulation 5(1)(e), a statement identifying the property to which the decision in question relates and the date of that decision and that the decision was a decision of the valuation tribunal or, as the case may be, the High Court;
 - (iv) if the proposal is made in the circumstances mentioned in regulation 5(4), a statement of the day on which the proposer became the taxpayer;
 - (v) if the proposal disputes the accuracy of an alteration made by the listing officer, a statement of the day on which the listing officer served the relevant notice under regulation 15;
 - (vi) if the proposal disputes the day from which an alteration should have effect, a statement of the day proposed in its place.

(2) A proposal may deal with more than one dwelling—

- (a) in the circumstances mentioned in regulation 5(1)(a); or
- (b) where the proposer makes the proposal in the same capacity as respects each dwelling, and each of the dwellings is within the same building as each other dwelling or, where any of them is not within a building, it is within the same curtilage as the other or others.