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STATUTORY INSTRUMENTS

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**1993 No. 355**

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

**PART II**

**ALTERATION OF VALUATION LISTS**

**Notification of alteration**

**16.**—(1) Within six weeks of altering a list, an assessor shall notify the levying authority stating the effect of the alteration, and the levying authority shall as soon as is reasonably practicable alter the copy of the list deposited by them at their principal office under section 85(5) of the Act.

(2) Where a list is altered in the circumstances described in regulation 14 and the assessor, after reasonable inquiry, believes that none of the persons receiving notice under that regulation were taxpayers in respect of the relevant dwelling at the date of the alteration being made, he shall within six weeks of that date serve notice of the alteration on at least one such taxpayer.

(3) Where a list is altered so as to give effect to an appeal decision and the assessor, after reasonable inquiry, believes that no party to the appeal was a taxpayer in respect of the relevant dwelling at the date of the alteration being made, he shall within six weeks of that date serve notice of the alteration on at least one such taxpayer.

(4) Where a list is altered otherwise than as described in paragraph (2) or (3), the assessor shall within six weeks of making the alteration serve notice of it on—

- (a) at least one taxpayer in respect of the relevant dwelling; and
- (b) the owner of that dwelling if the assessor, after reasonable inquiry, believes that he is not a taxpayer and the alteration involves the addition of the dwelling to the list.

(5) The assessor shall—

- (a) serve with any notice under paragraph (2), (3) or (4), as the case may be, a statement of the effect of regulation 5 as it relates to the alteration in question; and
- (b) take such steps as are reasonably practicable to secure that any such notice is served not later than notification is given under paragraph (1).