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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**

**Effective date for alterations—additions or deletions of dwellings**

**17.—(1)** Any alteration of the list effected so as to show a dwelling which is not or was not shown on the list shall have effect from the later of—

- (a) the day on which the dwelling came into existence as a dwelling; and
- (b) 1st April 1993.

(2) Any alteration of the list effected so as to delete a dwelling which is or was shown on the list shall have effect from the later of—

- (a) the day on which the property ceased to exist as a dwelling; and
- (b) 1st April 1993.