

INTRODUCTION TO THE COUNCIL TAX GUIDANCE MANUAL

This guidance manual was first produced by members of the Society of Clerks' Law, Practice and Procedures Committee.

Since 1 April 2004 it has been updated by members of the Valuation Tribunal Service's Legal and Publications Advisory Committee.

Originally produced for valuation tribunal staff, in loose-leaf folder format, the Manual has been found useful by a wider audience. It is reproduced on the web-site, with the same structure.

Lists of the relevant legislation and cases are followed by sections on all aspects of Council Tax. Each of the sections has the same four-part structure: an introduction; a list of legislation and interpretation of it; case law; and commentary.

Paragraphs are numbered identifying the section, the part of the section and the point number. An index covers all sections except for references to the legislation itself and the general introductions.

The contents are updated as necessary.

It should be noted that the information and advice contained in this guidance manual is not binding. It does not necessarily represent the views of valuation tribunals.

The guidance manual should be used as an aid to interpretation only and not as a substitute for the relevant statutes and regulations.