
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 382

**The Valuation Appeal Committee (Procedure in
Civil Penalty Appeals) (Scotland) Regulations 2020**

Withdrawal of appeals after intimation to the secretary

7.—(1) The appellant may withdraw their appeal at any time before it has been decided by the committee.

(2) Where the appellant advises the respondent that they wish to withdraw an appeal that has been intimated to the secretary, the respondent must immediately notify the secretary, unless the appellant indicates that they are informing, or have informed, the secretary.

(3) If, after intimating an appeal to the secretary, the respondent decides to remit the penalty that is being appealed, along with any further penalty to which the appellant may be subject under section 30(4) or (5) of the 2020 Act or, as the case may be, any other penalty under section 33 of that Act, the respondent must immediately notify the secretary and the appellant.

(4) On receipt of a notification under paragraph (2) or (3) the secretary must treat the appeal as withdrawn, if the secretary has not already done so.