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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**

**Proposals treated as invalid—appeals**

**10.**—(1) An appeal under regulation 8(2) or 9(3) shall be initiated by serving notice of appeal on the assessor.

(2) Unless the assessor withdraws the notice against which the appeal is being made, he shall within four weeks of service of the notice of disagreement under paragraph (1) transmit to the secretary of the relevant local valuation panel notice that an appeal has been made, together with details of the contents of the proposal and of the reasons for his opinion that it has not been validly made.