
STATUTORY INSTRUMENTS

1993 No. 355

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

PART II

ALTERATION OF VALUATION LISTS

Withdrawal of proposals

11.—(1) Subject to paragraphs (2) and (3), a proposal may be withdrawn by notice in writing served on the assessor by or on behalf of each proposer.

(2) Where, after reasonable inquiry, the assessor believes that none of the proposers are taxpayers in respect of the relevant dwelling at the time of seeking to withdraw the proposal, the assessor shall serve notice of proposed withdrawal on at least one current taxpayer in respect of that dwelling.

(3) Where, within the period of six weeks beginning on the day on which a notice under paragraph (2) is served, an interested person intimates to the assessor that he wishes to adopt the proposal, the proposal shall from the date of that intimation be treated for the purposes of these Regulations as having been made by that person.