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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 IV**

**APPEAL PROCEDURE**

**Orders**

**37.**—(1) On deciding an appeal, other than an appeal under Part II of these Regulations, the committee may in consequence of the decision by order require—

- (a) the reversal of a decision of a levying authority;
- (b) the quashing of a calculation of an amount payable as council tax or council water charge;
- (c) where the calculation of an amount has been quashed, the re-calculation of that amount;
- (d) the quashing of a penalty imposed under paragraph 2 of Schedule 3 to the Act;
- (e) the alteration of a list (prospectively or retrospectively).

(2) On deciding an appeal under Part II of these Regulations, the committee may in consequence of the decision by order require an assessor to alter a list in accordance with any provision made by or under the Act.

(3) The assessor shall comply with any order under sub-paragraph (e) of paragraph (1) or under paragraph (2) within six weeks beginning on the day of its making.

(4) An order under this regulation may require any matter ancillary to its subject-matter to be attended to.