
STATUTORY INSTRUMENTS

1993 No. 355

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

PART III

NON-LIST APPEALS

Appeals in relation to estimates or benefit matters

21. Section 81(1) of the Act shall not apply where the grounds on which the person concerned is aggrieved are that—

- (a) any assumption as to the future that is required by Part V of the Administration Regulations to be made in the calculation of an amount payable as council tax or council water charge may prove to be inaccurate; or
- (b) the calculation of an amount payable as council tax fails to take proper account of the provisions of the Council Tax Benefit (General) Regulations 1992⁽¹⁾.

Appeals against levying authority decisions and calculations

22.—(1) An appeal under section 81(1) of the Act shall be initiated by serving a written notice of appeal on the levying authority.

(2) Any notice served under paragraph (1) shall contain the following information:—

- (a) the grounds on which the appeal is made; and
- (b) the date on which the aggrieved person's notice under section 81(4) of the Act was served on the levying authority.

(3) Where a person is aggrieved as mentioned in sub-section (1) of section 81 of the Act, any notice of appeal under paragraph (1) shall require to be served within 4 months of the date of service by him of the first notice under subsection (4) of that section bringing the grievance in question to the attention of the levying authority.

(4) On receipt of a notice under paragraph (1), the levying authority shall transmit it to the secretary or assistant secretary of the relevant local valuation panel.

Appeals against penalties

23.—(1) An appeal under paragraph 3 of Schedule 3 to the Act shall be initiated by serving a written notice of appeal on the levying authority.

(2) Any notice served under paragraph (1) shall—

- (a) contain the following information:—
 - (i) the grounds on which the appeal is made; and

⁽¹⁾ S.I. 1992/1814.

- (ii) the date on which the penalty was imposed; and
- (b) require to be served within 2 months of the later of—
 - (i) that date; and
 - (ii) 1st April 1993.
- (3) On receipt of a notice under paragraph (1), the levying authority shall transmit it to the secretary or assistant secretary of the relevant local valuation panel.

Appeals against completion notices

- 24.**—(1) An appeal under paragraph 2 of Schedule 6 to the Act shall be initiated by serving a written notice of appeal on the assessor.
- (2) Any notice of appeal served under paragraph (1) shall—
 - (a) contain a statement of the grounds on which the appeal is made; and
 - (b) be accompanied by a copy of the completion notice which is the subject of the appeal.
 - (3) On receipt of a notice under paragraph (1), the assessor shall transmit it to the secretary or assistant secretary of the relevant local valuation panel.