
STATUTORY INSTRUMENTS

1993 No. 355

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

PART II

ALTERATION OF VALUATION LISTS

Service of notices

20. If the assessor has not, after reasonable inquiry, been able to ascertain the identity of any person upon whom a notice under this Part requires to be served by him, he may serve that notice by addressing it to “The Council Tax Payer” or “The Owner” (as the case may be) of the dwelling concerned (naming the dwelling) without further name or designation.