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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 III**

**NON-LIST APPEALS**

**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.