
STATUTORY INSTRUMENTS

1993 No. 355

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

PART IV

APPEAL PROCEDURE

Interpretation of Part IV

25.—(1) In this Part, unless the context otherwise requires—

“appeal” means an appeal under—

- (a) Part II of these Regulations;
- (b) section 81(1) of the Act;
- (c) paragraph 3 of Schedule 3 to the Act; or
- (d) paragraph 2 of Schedule 6 to the Act;

“committee” means a valuation appeal committee for a valuation area constituted in accordance with the Valuation (Local Panels and Appeal Committees Model Scheme) (Scotland) Order 1975(1);

“secretary” means the secretary or assistant secretary to the local valuation panel from which the committee is constituted, or any other person for the time being authorised by that panel to act as secretary or assistant secretary to the committee.

(2) Any reference in this Part to a party to an appeal means the person or persons who made the appeal and—

- (a) in the case of an appeal under Part II of these Regulations or under paragraph 2 of Schedule 6 to the Act, the assessor;
- (b) in the case of any other appeal, the levying authority.