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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**

**Withdrawal of appeals**

**26.**—(1) An appeal may be withdrawn—

- (a) by notice in writing to that effect being given to the secretary of the committee by or on behalf of each appellant; or
- (b) with leave of the committee, by an appellant giving intimation to that effect at a hearing.

(2) Where, after an appeal under Part II of these Regulations has been lodged, the assessor decides that the proposal to which the appeal relates is well-founded, he shall—

- (a) proceed in accordance with regulation 14; and
- (b) inform the secretary of the committee accordingly;

and the appeal shall be deemed to be withdrawn.