



## NOTICE OF APPEAL FORM A

### NON DOMESTIC RATES APPEAL BY A PROPRIETOR, TENANT OR OCCUPIER AGAINST A DECISION OF AN ASSESSOR NOT TO CHANGE THE ENTRY IN THE VALUATION ROLL

This form should be used if you are a proprietor, tenant or occupier of a non-domestic property and you wish to make an appeal against a decision of your local assessor not to change the entry in the valuation roll relating to your property in terms of the Local Government (Scotland) Act 1975 ('The 1975 Act').

If you have any special requirements for attending at a venue for a hearing, or for participating in the hearing, please complete the separate accessibility form and return it with your application.

#### Time limits for making Appeals:

- If the Assessor has issued a Notice of a Decision in respect of a Proposal an appeal must be made to the Local Taxation Chamber within 28 days of the date of receipt of that Notice of Decision.
- If the Assessor has issued a Proposal Determination date in relation to a Proposal but no Notice of Decision has been provided an appeal must be made to the Local Taxation Chamber within 28 days of the Proposal Determination date.
- If a Proposal Determination date in relation to a Proposal has not been issued 70 days before the later of (i) 30th September 2025; (ii) 30th September in the year after the proposal is made to the Assessor and (iii) 12 months after the date the Proposal is made to the Assessor, an appeal must be made to the Local Taxation Chamber no later than 42 days before that date.

The Local Taxation Chamber has published guidance to assist you in making your appeal, completing this form and with understanding the procedure that your appeal will follow. We recommend that you read this guidance before completing this form. Please contact us if you require this guidance in hard copy.

Before the Local Taxation Chamber can consider your appeal, you must have lodged a proposal with your local assessor and have finished this process. In most cases this will result in the assessor issuing a notice of decision, but there are some circumstances where you can appeal without a notice of decision being issued. Please see the guidance on our website for further information.

Once you have completed this form, you can send it and any accompanying documents to us.

By email to [LTCAdmin@scotcourtribunals.gov.uk](mailto:LTCAdmin@scotcourtribunals.gov.uk)

Or, alternatively by post

First-tier Tribunal for Scotland Local Taxation Chamber  
Scottish Courts and Tribunals Service  
Bothwell House, 1st Floor  
Hamilton Business Park  
Caird Park  
ML3 0QA

You can contact us in relation to your appeal or any general enquiries by email, post or telephone. Our telephone number is 01698 390 012.

Please note that the Scottish Courts and Tribunals Service cannot give you legal advice, although we can explain and help you to understand the procedure that an appeal will follow.

## 1. APPEAL TYPE

*Appeals against a decision under Section 3ZA(6)(b) of the 1975 Act*

The entry in the Valuation Roll was altered by the assessor but not in the terms of the proposal ☐  
or in line with any subsequent agreement reached in writing.

*Appeals against a decision under Section 3ZA(6)(c) of the 1975 Act*

The entry in the Valuation Roll was not altered by the assessor ☐

The assessor has not made a decision on the proposal, and the period for an appeal to be made has begun ☐

## 2. DETAILS OF THE LAND/PROPERTY AND THE PROPOSAL THE APPEAL RELATES TO

(a) Full address and postcode:

(b) Valuation roll reference number:

(c) Property type:

(d) Property net annual value:

(e) Property rateable value:

(f) Effective date:

## 3. APPELLANT DETAILS

I am the: Proprietor ☐ Tenant ☐ Occupier ☐

(a) Title (Mr, Mrs, Miss, Ms, etc.):

(b) First name:

(c) Last name:

(d) Full address and post code: Same as property address ☐

or, enter your full address and post code below

(e) Email address:

Can we use this email address to send case papers/correspondence? Yes ☐ No ☐

(f) Contact telephone number:

### 3. APPELLANT DETAILS (continued)

(g) If you have an alternative postal or email address where you would prefer documents to be sent, please provide this below: (this is different to sending documents to a representative - representative details can be entered on the next page)

### 4. APPELLANT'S REPRESENTATIVE DETAILS

(a) Company/Organisation name:

(b) Title (Mr, Mrs, Miss, Ms, etc.):

(c) First name:

(d) Last name:

(e) Contact address and post code:

(f) Email address:

Can we use this email address to send case papers/correspondence? Yes ☐ No ☐

(g) Contact telephone number:

(h) Representative's profession:

### 5. ASSESSOR'S DETAILS

(a) Please advise the details of the assessor who considered your proposal:

### 6. PROPOSAL DETAILS

(a) Date proposal was lodged with assessor

(b) What were your reasons for making a Proposal to the Assessor?

Revaluation ☐

I had become the proprietor, tenant or occupier during the last four months before making the Proposal to the Assessor. ☐

I had received notification of new/amended Net Annual/Rateable Value within the last four months before making the Proposal to the Assessor. ☐

There had been a material change of circumstances after the entry in the Valuation Roll, affecting the value of the property. ☐

Statutorily Defined Error - defined as one or more of the following; error of measurement, error of survey, error of classification, clerical error, or arithmetical error. ☐

## 6. PROPOSAL DETAILS (continued)

(c) Proposed net annual value:

(d) Proposed rateable value:

(e) Proposed effective date:

(f) Date of proposal outcome:

(g) Please use the space below to provide the details of the proposal you made to alter the entry in the Valuation Roll:

## 7. GROUNDS OF APPEAL

Please use the space below to tell us why you are appealing to the Local Taxation Chamber:

## 8. DOCUMENTS TO BE INCLUDED WITH APPEAL

Please provide each of the additional documents below **where they formed part of the proceedings with the assessor**, and tick the box to indicate what you have included:

A copy of the Proposal ☐

A copy of the valuation notice ☐

Evidence you submitted to the Assessor to support the Proposal ☐

The statement showing how the evidence supports the Proposal ☐

Notice under Regulation 6(2) of the Valuation (Proposals Procedure)(Scotland) Regulations 2022, if applicable, where the assessor determined not to alter the roll as the proposal was incomplete. ☐

Where a proposal was deemed incomplete, a copy of the acknowledgement from the Assessor that the proposal is now complete under Regulation 7(4) of the Valuation (Proposals Procedure)(Scotland) Regulations 2022. ☐

A copy of the Proposal Determination date notice. ☐

The Assessors written statement being the response to the Proposal. ☐

The Proposers response to the Assessors written statement. ☐

Any notice issued by the Assessor postponing the Proposal Determination Date. ☐

The Assessors notice of the Decision in respect of the Proposal ☐

Additional Information can only be provided if it falls within one of the following two categories:

- (i) The information was exchanged with the Assessor before the last date for the Assessor to issue their decision. (The Valuation (Proposals Procedure)(Scotland) Regulations 2022) and
- (ii) New relevant information has become available since the last date for the Assessor to issue a Notice of Decision (The Valuation Timetable (Scotland) Order 2022).

If you are supplying any other materials in support of the appeal, please list them below and include them with the application:

9. If you wish the Tribunal to consider grouping your appeal with other cases where there are common or related issues of fact or law. Please provide details

#### 10. SIGNATURE

Please select which of the following options applies to you:

I am the appellant and my details have been provided in section 3 of this form. ☐

I am authorised to represent the appellant and I am making this appeal on their behalf. My details have been provided at section 4 of this form. ☐

I confirm that I am submitting this form to the First-tier Tribunal for Scotland Local Taxation Chamber as a notice of appeal in accordance with Rule 26(2)(e) of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022 and have ensured that the appeal has been made in accordance with the dates relating to the lodging of appeals set out in regulation 18 of the Valuation (Proposals Procedure)(Scotland) Regulations 2022.

Please note also that legislation requires the Chamber to make any tribunal decisions and statements of reasons publicly available. Further information on how the administration processes personal data and on your rights can be found on the SCTS website.

Signature:

Date: