



## APPEAL FORM A NOTES

### 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

FORM A 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').

The Assessors are responsible for maintaining the Valuation Roll which lists each non-domestic property in a local authority area and gives their Net Annual Value and Rateable Value.

The Non-Domestic Rates (Scotland) Act 2020 introduced a two stage appeal system. If you don't agree with an entry in the Valuation Roll you must first send the Assessor a Proposal which advises the Assessor of the Valuation Roll entry that you consider to be correct.

The Assessor will issue a Proposal Determination Date and issue their decision on or before the Proposal Determination Date.

The Assessor may decide to alter the entry in the Valuation Roll in accordance with the Proposal. Alternatively the Assessor may decide not to alter the entry in the Valuation Roll or may alter the entry other than in accordance with the Proposal. If you do not agree with Assessor's refusal to alter the entry in the Valuation Roll or if you do not agree with the amended entry you can appeal to the Local Taxation Chamber.

You can Appeal if:

1. The Assessor has issued a Notice of Decision in response to your Proposal and the decision is either not to amend the Valuation Roll or to amend the Valuation Roll to an entry other than that detailed in your Proposal and you do not agree with the Assessor's decision.
2. The Assessor has issued a Proposal Determination Date but has not issued a Notice of Decision by the Proposal Determination date.
3. A Proposal Determination Date in relation to your Proposal has not been issued 70 days before the later of (i) 30<sup>th</sup> September 2025 (ii) 30<sup>th</sup> September in the year after the Proposal is made to the Assessor or (iii) 12 months after the date your Proposal is made to the Assessor.

### 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) 30<sup>th</sup> September 2025; (ii) 30<sup>th</sup> September in the year after the proposal is made to the Assessor or (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.

Our appeal forms are not fully accessible when accessing them via screen reader software. If you require assistance when completing these forms please either contact the Local Taxation Chamber by telephone on 01698 390012 or by email to [LTCAdmin@scotcourtsribunals.gov.uk](mailto:LTCAdmin@scotcourtsribunals.gov.uk)

The next sections will cover how to complete the form:

## 1. APPEAL TYPE

Please select the option that applies to your appeal. This will differ depending on what action was taken by the Assessor. The Assessor may have altered the entry in the Valuation Roll after your proposal, but not in the terms you put forward, or any subsequent agreement reached in writing. Or the Assessor may not have altered the entry in the Valuation Roll. Finally, the assessor has not made a decision on the proposal before the period for an appeal has begun.

## 2. LAND/PROPERTY THE APPEAL RELATES TO

At part (a) Please enter the full address and postcode of the subject lands/property that your appeal relates to.

We need to know further information about the entry in the Valuation Roll. Parts (b) to (f) request different pieces of information about the entry in the Valuation Roll for the property at the time you made the proposal.

## 3. APPELLANT DETAILS

Your details should be entered here.

Appeals against a decision of the assessor can only be made by the proprietor, tenant or occupier of the subject lands/property. Please tick the box that corresponds with your status in relation to the property.

The tribunal will send case correspondence to the address you provide in this section. If your correspondence address is the same as the address of the lands/property in Section 2, you do not need to enter it again. Instead just tick the box at Section (d) to indicate your address is the same as the property address.

You have an opportunity to provide an email address, and to confirm whether you are happy for the tribunal to issue case correspondence by email. You may also provide a correspondence address that differs from your main address if it is more suitable for receiving case papers and correspondence. You should not enter details for any representative in this section, the next part of the form allows you to name a representative.

## 4. APPELLANT'S REPRESENTATIVE DETAILS

If you wish to be represented in the tribunal proceedings, you can name your representative and provide their contact details here.

## 5. ASSESSOR DETAILS

In part (a), please give the name and address of the Assessor who considered your proposal.

## 6. PROPOSAL DETAILS

Please provide details of your proposal that you sent to the Assessor. At part (a) we need the date you sent the proposal to the Assessor. Part (b) requests the reasons for making a Proposal to the Assessor. Please tick the appropriate box to confirm if the reasons are:

- Revaluation or

- You had become the proprietor, tenant or occupier during the last four months before making the Proposal to the Assessor or
- You had received notification of new/amended Net Annual/Rateable Value within the last four months before making the Proposal to the Assessor or
- There had been a material change of circumstances within the last four months before making the Proposal to the Assessor, affecting the value of the property or
- There is a 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.

Parts (c) to (e) request details about the proposed net and rateable value, and the proposed effective date. Part (f) asks you to confirm the date of the outcome of your proposal with the assessor.

Part (g) asks for details of the proposal you made to alter the entry, and you should give details on what the reasons were for requesting the alteration with the assessor.

## 7. GROUNDS OF APPEAL

In this section, you should tell us your reasons for appealing the decision of the assessor, and why you think the decision they made is incorrect.

## 8. DOCUMENTS TO BE INCLUDED WITH APPEAL

There is a list of documents that the Tribunal require to be provided. We require to see a copy of your proposal, as well as a copy of the subsequent valuation notice.

We also require to see the evidence you submitted to the Assessor to support your proposal, and a statement showing how the evidence supports the terms of your proposal.

We require a copy of the Notice from the Assessor that your proposal was incomplete, if you received one, and also any subsequent acknowledgement from the assessor that the proposal was now complete.

We require a copy of the Proposal Determination Date Notice you received, as well as the Assessor's written statement being the response to the proposal. Your response to the Assessor's written statement is also required.

If the Assessor postponed the Proposal Determination Date, we require a copy of the Notice they issued informing you of this. We also require the Assessor's Notice of Decision in respect of your proposal.

If you are supplying any other documents you should list them in the space provided and make sure they are included with your appeal form when you send it to us.

**In these appeals, additional information can only be provided if:**

- (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)**

**or**

- (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).**

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

Use this space to give details of any other cases you wish your appeal to be grouped with. Cases can only be grouped where the tribunal feel there are common or related issues of fact or law, so please provide an explanation as to why you think your appeal should be grouped with other cases.

## 10. SIGNATURE

The last section is where you (or your representative if they are filling the form) should sign and date the appeal application form. Please note that any decision the Tribunal make in regard to the appeal will be published on the Tribunal website, as required by the legislation.

For further information on the Local Taxation Chamber, please visit the website at [www.localtaxationchamber.scot](http://www.localtaxationchamber.scot).

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

By email

[LTCAdmin@scotcourtsribunals.gov.uk](mailto:LTCAdmin@scotcourtsribunals.gov.uk)

Or, alternatively by post

First-tier Tribunal for Scotland Local Taxation Chamber Scottish Courts and Tribunals Service

Bothwell House, 1<sup>st</sup> 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.