



FORM B(23) NOTES

APPLICATION BY A PERSON RELATING TO A NON-DOMESTIC RATES COMPLAINT IN RELATION TO THE 2023 VALUATION ROLL

FORM B(23) should be used if you wish to make a complaint relating to an entry in the 2023 Valuation Roll of non-domestic properties.

The complaint must be submitted to the Local Taxation Chamber by 31st July 2023. If the appeal is lodged late an explanation for the delay must be provided.

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 new Local Taxation Chamber by telephone on 01698 390012 or by email to LTCAdmin@scotcourtsribunals.gov.uk

The next sections will cover how to complete the form:

1. COMPLAINT TYPE

Complaints about the valuation roll can only be made in certain circumstances and for specific reasons. This part of the form lists the types of complaint that can be made, and you should select one only of the options provided.

2. LAND/PROPERTY THE APPEAL RELATES TO

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

Since it is a complaint against a property on the valuation roll, we need to know further information about the entry in the roll. Parts (b) to (f) request different pieces of information about the entry in the roll for the property.

3. APPLICANT DETAILS

Your details should be entered here. The tribunal will send case correspondence to the address you provide in this section.

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.

At part (h), we ask what your interest in the property is. Legislation provides that a person having an interest may make a complaint, but there are also some exclusions from using the complaint process. For example, a proprietor, tenant or occupier of the property may not make a complaint under Section 13 of the Lands Valuation (Scotland) Act 1854: that the yearly rent or value of any lands or heritages in the current valuation is not the correct amount.

4. APPLICANT'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. COMPLAINT DETAILS

In part (a), please give the name and address of the assessor the property comes under.

In part (b), you should provide details of your complaint. Explain in as much detail as you can the nature of the complaint and how you feel the complaint can be rectified. For example if you feel an error has been made, what the correct entry should look like.

6. LATE APPEALS

If you have submitted the notice of appeal after 31st July 2023 you must provide a written statement of the reasons you rely on for justifying the delay. You can use this space or provide the reasons on a separate sheet.

7. 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.

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

By email

LTCAdmin@scotcourtsribunals.gov.uk.

Or, alternatively by post

First-tier Tribunal for Scotland Local Taxation Chamber
Scottish Courts and Tribunals Service
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ML3 0QA