



NOTICE OF COMPLAINT FORM B(23)

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

This form 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.

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.

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

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

By email to [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, 1st Floor  
Hamilton Business Park  
Caird Park  
ML3 0QA

You can contact us in relation to your application 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. COMPLAINT TYPE

Please select :

Section 13 of the Lands Valuation (Scotland) Act 1854: complaint that the yearly rent or value of any lands or heritages in the current valuation is not the correct amount. ☐

Section 6 of the Valuation of Lands (Scotland) Amendment Act 1879: complaint that details other than valuation are incorrect ☐

Section 22 of the Local Government (Scotland) Act 1966: complaint that particular subjects are not included in the valuation roll. ☐

Section 3(1) of the rating (Caravan Sites) Act 1976: lands and heritages consisting of a pitch for a caravan should be separately entered in the valuation roll. ☐

## 2. LAND/PROPERTY THE APPEAL RELATES TO

(a) Full address and postcode:

(b) Valuation role reference number:

(c) Property type:

(d) Property net annual value:

(e) Property rateable value:

(f) Effective date:

## 3. APPLICANT DETAILS

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

(b) First name:

(c) Last name:

(d) Full address and post code:

(e) Email address:

Can we use this email address to send case papers/correspondence?

Yes

☐

No

☐

(f) Contact telephone number:

(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)

(h) The legislation provides that the complainer may be any person having an interest. Please explain your interest in this complaint:

#### 4. APPLICANT'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. COMPLAINT DETAILS

(a) Please advise the details of the assessor the property comes under:

(b) Please use the space below to provide the details of the complaint:

## 6. LATE APPEALS

If you have submitted this notice of appeal after 31st July 2023 please explain the reasons on which you rely for justifying the delay:

## 7. SIGNATURE

Please select which of the following options applies to you:

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

I am authorised to represent the applicant 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 complaint in accordance with Rule 26(2)(e) of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) 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: