



APPEAL FORM C-4a NOTES

COUNCIL TAX APPEAL BY A PERSON RELATING TO A COUNCIL TAX BANDING PROPOSAL DEEMED INVALID

FORM C-4a should be used if you wish to make an appeal against a decision of the assessor that a proposal to alter the council tax band is invalid. The types of appeal this form can be used for are noted at the bottom of this page, and you should tick the box for the type of appeal you are making when you complete the form.

The appeal must be made within 28 days of the date you received the Notice stating that the appeal was invalid. If the appeal is lodged late an explanation for the delay must be provided.

All appeals made using this form will be dealt with by written representations only.

If instead you have received a decision that the proposal to alter the council tax band was not well-founded and you wish to appeal that decision you should complete application form C-4b instead.

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@scotcourtribunals.gov.uk

The next sections will cover how to complete the form:

1. APPEAL TYPE

When the assessor deems your proposal invalid, they should indicate what reason they have for making that decision. The 3 reasons are: Lack of Title, Out of Time, and Lack of Information. Please complete this part of the form by putting a check in the box beside the decision type you received.

2. LAND/PROPERTY THE APPEAL RELATES TO

Please enter the full address and postcode of the subject lands/property that is the subject of your Proposal.

3. APPELLANT DETAILS

Your details should be entered here. 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. APPEAL DETAILS

In part (a), please give the name and address of the assessor who issued the notice that the appeal was invalid

Then in the space provided at part (b), you should provide the grounds on which you are making your appeal

At part (c), you should tell us the date you received the Notice of Invalid Proposal from the assessor.

Regulation 5 of the [Council Tax \(Alteration of Lists and Appeals\)\(Scotland\) Regulations 1993](#) details the conditions for making a Council tax Proposal.

Regulation 5(5) states that a Council tax proposal in relation to a property may be made within 6 months of becoming a taxpayer.

6. ADDITIONAL REPRESENTATIONS

Please provide any further statement you wish to make on your proposal, or your appeal against the decision that your proposal was invalid.

7. DOCUMENTS TO BE INCLUDED WITH APPEAL

There is a list of documents that the Tribunal require to be provided. The first thing you should provide is a copy of the Notice form the assessor that your proposal has been deemed invalid.

You must also provide a written statement of the reasons for justifying a delay in submitting your appeal, if you are submitting the appeal more than 28 days after you received the Notice of Invalid 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. Included in other documents would be any evidence that supports the grounds on which you are appealing the decision, or similarly that supports why you were unable to submit the appeal within the 28 day timescale.

8. 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@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
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ML3 0QA