



NOTICE OF APPEAL FORM C-4a

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

This form 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.

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@scotcourtribunals.gov.uk.

Or, alternatively by post to:

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. APPEAL TYPE

Please select the type of Council Tax decision you are appealing:

Proposed Alteration Invalid - Lack of Title (Regulation 8 of the 1993 Regulations) ☐

Proposed Alteration Invalid - Out of Time (Regulation 8 of the 1993 Regulations) ☐

Proposed Alteration Invalid - Lack of Information (Regulation 9 of the 1993 Regulations) ☐

2. LAND/PROPERTY THE APPEAL RELATES TO

(a) Full address and postcode:

3. APPELLANT DETAILS

(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:

(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 in the next section)

(h) The date you first became liable for the council tax for the Property:

4. APPELLANT 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. APPEAL DETAILS

(a) Please advise the name of the Valuation Board which issued the Notice that the appeal was invalid:

(b) Please use the space below to provide the grounds on which your appeal is being made:

Please provide the date you received the Notice of the Invalid Proposal:

6. ADDITIONAL REPRESENTATIONS

Please provide any additional representations you wish to make here:

7. DOCUMENTS TO BE INCLUDED WITH APPEAL

Please provide the relevant additional documents below for the type of appeal you are making, and tick the box to indicate what you have included:

a copy of the Notice of Invalid Proposal ☐

Also, If you have submitted this notice of appeal more than 28 days after you received the Notice of Invalid Proposal:

a statement of the reasons on which you rely for justifying the delay ☐

If you are supplying any documents not mentioned above, please list them below:

8. 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 35(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: