



NOTICE OF APPEAL FORM C1

COUNCIL TAX APPEAL BY A PERSON AGAINST A DECISION OF THE LOCAL AUTHORITY IN RELATION TO COUNCIL TAX LIABILITY (CALCULATION, EXEMPTIONS AND DISCOUNTS)

This form should be used if you wish to make an appeal under Section 81(1) of the Local Government Finance Act 1992 ('the 1992 Act') in relation to a decision that a dwelling is a chargeable dwelling; or that you are liable to pay Council Tax in respect of the dwelling; or the calculation of an amount of Council Tax you are liable to pay.

The appeal must be submitted to the Local Taxation Chamber within 4 months of your notice to the Local Authority that you are aggrieved by their decision. If the appeal is lodged late an explanation for the delay must be provided.

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.

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. WHAT DECISION ARE YOU APPEALING

Please select the type of Council Tax decision you are appealing in terms of section 81(1) of the 1992 Act:

Decision of the Local Authority that a dwelling is a chargeable dwelling ☐

Decision by the Local Authority that you are liable to pay Council tax for the dwelling ☐

Any calculation made by the Local Authority of an amount of Council Tax you are liable to pay ☐

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)

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 Local Authority which the property comes under:

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

(c) Please provide the date on which your Notice under Section 81 (4) of the 1992 Act was served on the authority:

(d) Please also indicate which of the following conditions apply (Section 81(7) of the 1992 Act):

I received a response from the Local Authority that they believe that my grievance is not well founded. ☐

I received a response from the Local Authority that steps have been taken to deal with the grievance but I am still aggrieved. ☐

I have not received notice and it has been 2 months since I gave notice under Section 81(4) of the 1992 Act ☐

(e) Please indicate below whether you require a Hearing to be arranged:

Yes – I require a Hearing to be arranged* ☐

No – I do not require a Hearing to be arranged ☐

*Hearings are normally held over video call. If you have any special requirements for participating in a video call, or wish to request an in-person hearing, please complete the separate accessibility form and return it with your application.

6. 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 Council Tax Award Notice or Calculation; ☐

and

A copy of your Notice under Section 81(4) that you are aggrieved by the decision of the Local Authority ☐

And, if a response was received, either:

A copy of the Local Authority's response that the grievance is not well founded; ☐

or

A copy of the Local Authority's response that steps have been taken to deal with the grievance ☐

Also, If you have submitted this notice of appeal after 4 months have passed since your notice of grievance under Section 81(4) was submitted to the local authority:

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

If you are supplying any materials in support of the appeal, please list them below and include them with the application:

7. 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: