



## FORM C1 NOTES

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

FORM C1 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 four 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.

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](mailto:LTCAdmin@scotcourtribunals.gov.uk)

The next sections will cover how to complete the form:

#### 1. WHAT DECISION ARE YOU APPEALING

Please select the box that best describes what decision on Council Tax liability you are appealing. This can be a decision that a dwelling is chargeable for Council Tax; or that you are the person who is liable to pay the Council tax for a chargeable dwelling; or a calculation of the amount of Council Tax you are liable to pay.

#### 2. LAND/PROPERTY THE APPEAL RELATES TO

Please enter the full address and postcode of the subject lands/property that the appeal relates to.

#### 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 of the Local Authority which the property comes under.

In part (b), you should confirm the grounds on which you wish to appeal the decision, and explain the reasons why you feel the decision is incorrect.

In part (c), you should tell us the date when you served Notice on the Local Authority that you feel aggrieved by their decision. This Notice must be served on the Local Authority before you can make your appeal.

Part (d) asks what kind of response you have received from the local authority since submitting your notice that you are aggrieved with their decision. Please select from the 3 options given.

## 6. 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 the Council Tax Award Notice or Calculation. You should also supply a copy of your Notice to the Local Authority that you are aggrieved with their decision.

If you received a response to your Notice of grievance from the Local Authority, you should include a copy of that response, and select the option for the type of response you received. You would normally receive a response that says either: the local authority feel your grievance is not well founded; or that the Local Authority have taken steps to deal with the grievance. If you have indicated in Section 5(d) that no response has been received then you don't need to tick either of the options.

You must also provide a written statement of the reasons for justifying a delay in submitting your appeal, if you are submitting the appeal after 4 months have passed since your Notice of grievance was submitted to the Local Authority.

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 4 month period.

## 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](http://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](mailto:LTCAdmin@scotcourtribunals.gov.uk).

Or, alternatively by post

First-tier Tribunal for Scotland Local Taxation Chamber  
Scottish Courts and Tribunals Service  
Bothwell House, 1<sup>st</sup> Floor  
Hamilton Business Park  
Caird Park  
ML3 0QA