



FORM C2 NOTES

COUNCIL TAX APPEAL BY A PERSON AGAINST A PENALTY NOTICE

FORM C2 should be used if you wish to make an appeal under Schedule 3(3) of the Local Government Finance Act 1992 ("the 1992 Act") in relation to a Council Tax Penalty Notice. The types of appeal this form can be used for are listed 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 submitted to the Local Taxation Chamber within two months of the date on which the penalty was imposed. 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

The next sections will cover how to complete the form:

1. APPEAL TYPE

The appeal type you select will depend on the type of penalty you have received, and on what ground you are appealing the penalty.

The type of Penalty will be detailed on the Penalty Notice you have received.

Appeal Types 1 and 2.

If you are appealing because you are aggrieved by the Penalty for failing to supply information or knowingly providing inaccurate information or failing to notify the local authority of your circumstances, then select Appeal Type 1 or 2. If you allege that the Local Authority do not have power to impose the Penalty tick box 3.

Appeal Types 4 and 5.

If you are appealing because you are aggrieved by the Penalty for acts or omissions that resulted in an exemption or reduction you were not entitled to, then select Appeal Type 4. If you allege that the Local authority do not have power to impose the Penalty tick box 5.

It is noted on the form, that you cannot appeal if aggrieved by a penalty imposed under Section 14C if you agreed to the penalty as an alternative to criminal proceedings.

2. LAND/PROPERTY THE APPEAL RELATES TO

Please enter the full address and postcode of the subject lands/property that the Penalty 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 feel aggrieved with the penalty, or the grounds on which you believe there was no power to issue a penalty.

Part (c) asks for the date on which the penalty was imposed. This is used to calculate whether your appeal is made in time.

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 a copy of the Penalty Notice.

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 2 months have passed since the date the penalty was imposed.

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 two months appeal 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.

Once you have completed the 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
Caird Park
ML3 0QA