



NOTICE OF APPEAL FORM C2

COUNCIL TAX APPEAL BY A PERSON AGAINST A PENALTY NOTICE

This form 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.

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

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 Penalty appeal you are making:

1. Aggrieved by Penalty for failing to supply information or knowingly providing inaccurate information (Sch 3(1) of the 1992 Act) ☐
2. Aggrieved by Penalty for failing to notify the local authority (Sch 3(2) of the 1992 Act) ☐
3. For penalties under 1 or 2 above, you allege there is no power in the case to impose a penalty ☐
4. Aggrieved by a Penalty for acts or omissions that resulted in an exemption or reduction you were not entitled to (Section 14(C) of the 1992 Act)* ☐
5. For penalties under 4 above, you allege there is no power in the case to impose a penalty ☐

*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

(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:

4. APPELLANT REPRESENTATIVE DETAILS (continued)

(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 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.

5. APPEAL DETAILS (continued)

(d) Please provide the date on which the penalty was imposed:

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 Penalty Notice ☐

Also, If you have submitted this notice of appeal after 2 months have passed since the date on which the penalty was imposed:

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:

7. SIGNATURE

Please select which of the following options applies to you:

I am the applicant and my details have been provided in section 3 of this form. ☐

I am authorised to represent the applicant 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: