



NOTICE OF APPEAL FORM C3

COUNCIL TAX APPEAL BY AN OWNER AGAINST A DECISION OF THE ASSESSOR TO ISSUE A COMPLETION NOTICE FOR A NEW BUILDING THAT CONSTITUTES A DWELLING

This form should be used if you wish to make an appeal under paragraph 2 of Schedule 6 to the Local Government Finance Act 1992, in relation to a Council Tax Completion Notice served on you.

The appeal must be made within 21 days of the date you received the Completion Notice. If the appeal is lodged late and explanation for the delay must be provided.

If you have any special requirements for attending at a venue for a hearing, or for participating in the hearing, please complete the separate accessibility form and return it with your application.

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. LAND/PROPERTY THE APPEAL RELATES TO

(a) Full address and postcode:

2. 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)

3. 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:

4. APPEAL DETAILS

(a) Please advise the name of the local authority which the property comes under:

(b) Please advise the details of the assessor who issued the Completion Notice:

(c) Please select the relevant ground on which you are appealing:

The Completion Notice stated the erection of the building was complete, but the work to erect the building has not been completed. ☐

or

The completion Notice stated the work remaining is such that it can be completed within 3 months, but the work remaining to be done cannot reasonably be expected to be completed by the date specified in the notice ☐

(d) Please confirm the date of the Completion Certificate

(e) Please confirm the date you received the Completion Certificate

(f) Please use the space below to provide a statement in support of the ground you have selected:

5. ADDITIONAL REPRESENTATIONS

Please provide any additional representations you wish to make here:

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 Completion Notice ☐

Also, If you have submitted this notice of appeal after the end of the 21 day appeal period:

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 2 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 3 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: