



APPEAL FORM C3 NOTES

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

FORM C3 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 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. LAND/PROPERTY THE APPEAL RELATES TO

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

2. 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 1, 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.

3. 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.

4. APPEAL DETAILS

In part (a), please give the name of the Local Authority which the property comes under. In part (b), please tell us the name and address of the assessor who issued the Completion Notice.

In part (c), you should select the ground on which you are appealing. There are only two grounds on which an appeal can be made and this is based on the type of Completion Notice you have received. If you received a Completion Notice stating the work was complete, tick the first box. If you received a Completion Notice stating the work is expected to be complete within 3 months, tick the second box.

Part (d) asks for the date of the completion Notice, and part (e) asks you to confirm the date you received the Completion Notice.

Part (f) asks you to provide a statement to support the ground of appeal that you have selected, and this is where you have the opportunity to explain why you think the issue of the Completion Notice is not correct.

5. ADDITIONAL REPRESENTATIONS

Please provide any further statement you wish to make on your appeal.

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 Completion 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 the 21 day appeal period.

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 ground on which you are appealing the decision, or similarly that supports why you were unable to submit the appeal within the 21 day 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@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