



## APPEAL FORM D NOTES

### APPLICATION FOR A COUNCIL TAX REDUCTION REVIEW APPEAL

FORM D is for making an application for a Council Tax Reduction Review appeal in terms of Regulation 70B of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 or Regulations 93-96 of the Council Tax Reduction (Scotland) Regulations 2021.

You can only appeal to the Local Taxation Chamber where the law gives you a right to appeal. When you get an official letter giving a decision from the Local Authority, it must say whether you have a right to appeal that decision.

Should you apply for a review?

This guide deals with how to appeal to the Local Taxation Chamber. It cannot tell you whether you have a good case or not. You may be able to get advice on whether you have a good case from a Citizens Advice Bureau, welfare rights service, advice centre, law centre, solicitor or trade union. Some may be willing to help you prepare your case and attend the appeal hearing with you. You can find out about sources of help from:

- Yellow Pages;
- Local council information services.

If you do decide to get advice, please do so at the earliest opportunity – when you are thinking about requesting an appeal. Please do not leave it until your appeal is well under way. In deciding whether to apply for an appeal or not, you also need to know what the Tribunal can and can't do for you. The Tribunal does not have unlimited powers. They can only do what the law gives them power to do. Basically, they have the power to decide whether you are legally entitled to a Council Tax Reduction. They can replace the decision by your Local Authority or they can say the original decision was right.

The Tribunal cannot:

- Change the regulations. The Tribunal has to apply the law as it stands, even if that leads to an outcome that you think is unfair; or,
- Deal with administrative complaints, like delay or lack of courtesy. If you think you have received a poor service from your Local Authority, you should take that matter up with their customer services.

PLEASE NOTE: The Local Taxation Chamber CANNOT accept appeal requests for Council Tax Benefit, ONLY Council Tax Reduction.

Time limit for making the Appeal

The appeal must be submitted to the Local Taxation Chamber within 42 days of the date you were sent the decision notification by the Local Authority. If the Local Authority have not notified you of a decision on a request for review more than two months must have elapsed since you sent the Local Authority the notice requesting the review. If the appeal is lodged late an explanation for the delay must be provided.

Looking up the law

The Tribunal's decision will be based upon applying the relevant law to the facts of the case. For working age applicants this is the [Council Tax Reduction \(Scotland\) Regulations 2021](#) and associated

amendments.

For non-working age applicants this is the:

[Council Tax Reduction \(State Pension Credit\) \(Scotland\) Regulations 2012](#)

and associated amendments.

You can look up the law:

- In public libraries;
- On websites, such as [www.legislation.gov.uk](http://www.legislation.gov.uk) for Acts of Parliament and regulations, or [www.osscsc.gov.uk/Decisions/decisions.htm](http://www.osscsc.gov.uk/Decisions/decisions.htm) for Commissioners' decisions;
- In legal reference books (professional representatives will have these).

The Tribunal cannot research the law for you or supply you with extracts.

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. APPELLANT DETAILS

Your details should be entered here. The tribunal will send case correspondence to the address you provide in this section. 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.

## 2. 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.

## 3. LAND/PROPERTY THE APPEAL RELATES TO

Please enter the full address and postcode of the subject lands/property that is the subject of the Council Tax Reduction Review. If this is the same as your home address provided in Section 1(d), you can just tick the relevant box.

## 4. APPEAL DETAILS

In part (a), please give the name of the Local Authority who issued the Penalty Notice.

Parts (b) to (e) require you to list information relating to your Council Tax, and this information should be found on the correspondence you have received from the Local Authority in relation to your Council Tax and your Reduction Review.

Part (f) asks you to confirm whether there is an outstanding appeal for Housing benefit, as this can help the Tribunal when dealing with the case.

At part (g), you should tell us the reasons why you think the decision of the Local Authority is wrong. You can refer to any evidence you will be relying on to show the decision is incorrect, and you may also wish to state what you think the correct decision should be. There is a Section later in the form where you can list any additional documents you are providing with your appeal application.

Part (h) then asks whether you would require a Hearing to be arranged to determine the case. If you tick No, please note that the assessor or Local Authority have the same opportunity to state whether they require a Hearing, so if one side says Yes then a Hearing will proceed.

## 5. DOCUMENTS TO BE INCLUDED WITH APPEAL

There is a list of documents that the Tribunal require to be provided. This includes a copy of the Written Notice requesting a review that you sent to the Local Authority, as well as a copy of their decision in response to the request.

You must also provide a written statement of the reasons for justifying a delay in submitting your appeal, if you are submitting the appeal more than 42 days after the Local Authority decision was sent to you.

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 supported your application for review, any documents you rely on for your grounds of appeal, or similarly that supports why you were unable to submit the appeal within 42 days.

## 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.

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

Or, alternatively by post

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Scottish Courts and Tribunals Service  
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