



APPEAL FORM E NOTES

APPLICATION BY A PERSON RELATING TO A NON DOMESTIC RATES PENALTY NOTICE APPEAL

Form E is for appealing against a non-domestic rates penalty imposed by the Local Authority or the Valuation Authority, in terms of sections 31(1) and 34(1) of the Non-Domestic Rates (Scotland) Act 2020 (“the 2020 Act”)

If you have received a penalty notice in relation to failure to provide information to the local authority or the assessor of the Valuation Authority, you must submit Form E within 28 days of the date the Penalty Notice was sent to you. Failure to do so may result in your appeal being refused.

If your appeal is late, you must include a statement of the reasons you rely on for justifying why there was a delay. The Tribunal will treat such a statement as a request to extend the timescale for submitting the appeal.

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@scotcourtsribunals.gov.uk

The next sections will cover how to complete the form:

1. APPEAL TYPE

The Penalty Notice you received will have come from either the assessor of the Valuation Authority, or from your Local Authority. The type of Notice should be selected from the two options listed. It is important that you are aware of which type of Penalty Notice has been issued as this affects the grounds on which the Tribunal can decide to mitigate or remit the Penalty.

2. LAND/PROPERTY THE APPEAL RELATES TO

Please enter the full address and postcode of the subject lands/property for which the non-domestic rates Penalty was issued.

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 and address of the assessor or the Local Authority who issued the Penalty Notice.

Then in the space provided at part (b), you should provide the grounds on which you are appealing the Penalty Notice.

If you are appealing an assessor Penalty Notice, the Tribunal will only mitigate or remit the penalty if it is satisfied that you had a reasonable excuse for not complying with the penalty, or that the information required in the assessor Information Notice is not in your possession or control.

If you are appealing a Local Authority Penalty Notice, the Tribunal will only mitigate or remit the penalty if it is satisfied that the penalty is excessive.

Part (c) 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.

6. DOCUMENTS TO BE INCLUDED WITH APPEAL

There is a list of documents that the Tribunal require to be provided. The first document the Tribunal needs is the Information Notice which was issued by the assessor or Local Authority that led to the Penalty Notice being imposed when it was not complied with.

The Tribunal will also require a copy of the Penalty Notice issued.

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 28 days after the Penalty Notice 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 supports any reasonable excuse you put forward for not complying with the Information Notice, or similarly that supports why you were unable to submit the appeal within 28 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. 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 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