



NOTICE OF APPEAL FORM E

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

This form should be used if you wish to appeal a non domestic rates penalty notice issued by the assessor or the Local Authority of in terms of sections 31(1) and 34(1) of the Non-Domestic Rates (Scotland) Act 2020 ("the 2020 Act").

The appeal must be submitted to the Local Taxation Chamber within twenty eight days of the date the Penalty Notice was sent to you. 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

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 Notice you are appealing:

The Imposition of a Penalty in terms of an assessor Penalty Notice ☐

The Amount of a Penalty imposed by a Local Authority Penalty Notice for failure to comply with a Local Authority Information Notice and failure to notify a change in circumstances. ☐

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'S 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:

5. APPEAL DETAILS

(a) Please advise the name of the valuation authority or Local Authority which issued the Penalty Notice:

(b) Please use the space below to provide the grounds on which your appeal is being made:

Note: where your appeal is based on or includes having a reasonable excuse for non-compliance with the notice, you must include details of what that reasonable excuse is

(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.

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 assessor Information Notice; ☐

or

A copy of the Local Authority Information Notice ☐

and

A copy of the Penalty Notice ☐

Also, If you have submitted this notice of appeal more than 28-days after the Penalty Notice was sent to you:

a statement of the reasons on which you rely for justifying the delay ☐

If you are supplying any further materials in support of the appeal, please list them here:

7. SIGNATURE

Please select which of the following options applies to you:

I am the appellant and my details have been provided in section 3 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 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 52(2)(d) 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: