

SCHEDULE

THE FIRST-TIER TRIBUNAL FOR SCOTLAND LOCAL TAXATION CHAMBER RULES OF PROCEDURE 2022

PART 4

Procedure in respect of council tax reduction appeals

Notice of appeal

41.—(1) An appeal to the First-tier Tribunal under this Part is to be made by the appellant giving written notice to the First-tier Tribunal in accordance with the following paragraphs.

(2) For the purposes of this rule, the definition of “review” set out in rule 1 (interpretation) is not to apply.

(3) A notice of appeal—

(a) must include—

- (i) the full name, address and, where available, email address of the appellant,
- (ii) where applicable, the full name, address and, where available, email address of any authorised representative,
- (iii) where applicable, any other specified address (which may be an email address) as being the address of the appellant for receipt of any documents from the First-tier Tribunal in connection with the appeal,
- (iv) a statement that the notice is a notice of appeal,
- (v) the ground or grounds on which the appeal is made,
- (vi) a statement indicating whether the appellant requires a hearing to be arranged,
- (vii) any material to which the appellant wishes the First-tier Tribunal to have regard in support of the appeal, and
- (viii) the signature of the appellant or their authorised representative, as the case may be, and

(b) should include where available—

(i) a copy of—

- (aa) the written notice requesting a review served by the appellant on the relevant authority in accordance with regulation 70A(2) of the 2012 Regulations or regulation 93(2) of the 2021 Regulations as the case may be, and
- (bb) the written notification of the decision in respect of the requested review issued by the relevant authority, if such a notification was received by the appellant.

(4) A notice of appeal is to be served on the First-tier Tribunal—

- (a) within 42 days of the date of service by the respondent on the appellant of the decision that is the subject of the appeal, or
- (b) where such notice has not been received, within 42 days of the elapsing of the two month period within which the relevant authority was required to issue its decision, in accordance with regulation 70A(4)(b) of the 2012 Regulations or regulation 93(4)(b) of the 2021 Regulations as the case may be.

Changes to legislation: There are currently no known outstanding effects for the The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022, Paragraph 41. (See end of Document for details)

(5) If the appellant sends the notice of appeal after the end of the applicable 42-day period in paragraph (4), the notice of appeal must include a statement of the reasons on which the appellant relies for justifying the delay, and the First-tier Tribunal must treat any such statement as a request for extending that time limit.

Commencement Information

11 [Sch. rule 41](#) in force at 1.4.2023, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022, Paragraph 41.