



Notice of Appeal

NOA Tax1

This form should be used to make or notify an appeal to the First-tier Tribunal for Scotland Tax Chamber against decisions made by Revenue Scotland (RS) in relation to Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT).

Please read the guidance notes before completing the notice of appeal application form. The guidance notes can be downloaded from our website taxchamber.scot

How to fill in this form

Please use black ink and use BLOCK CAPITALS unless the form tells you not to.

Section 1

APPELLANT'S DETAILS

Company or organisation (*if applicable*)

Mr Mrs Miss Ms Other

(*please specify*)

First name(s)

Surname

Correspondence address

Postcode

Email address

Daytime phone number

Mobile phone number

Please go to Section 2 

Section 2

APPELLANT'S REPRESENTATIVE'S DETAILS *(if applicable)*

Name of organisation or business *(if applicable)*

Mr Mrs Miss Ms Other
(Please specify)

First name(s) Surname

Correspondence address
(Only complete if different from Section 1)

Postcode

Email address

Daytime phone number

Mobile phone number

Please go to Section 3 

Section 3

DETAILS OF THE DECISION(S) YOU ARE APPEALING

Revenue Scotland Tax decision reference

Date of decision(s)

Type of Tax *(Please mark X)*

LBTT *(Please also complete Section 4)* SLfT

Has there been a Review by Revenue Scotland? *(Please mark X)*

Yes No

Has the period for a Review ended? *(Please mark X)*

Yes No

(DD/MM/YYYY)

Date of Revenue Scotland notice of conclusions of Review *(Please insert date)*

 / /

For LBTT Appeals please go to Section 4 

For SLfT Appeals please go to Section 5 

SECTION 4

LBTT APPEALS ONLY

Have you paid the disputed penalty or interest? *(Please mark X)*

Yes No Not required
(Please go to Section 5) *(Please go to Section 5)*

Have you applied to Revenue Scotland for their agreement that the appeal may proceed without payment or deposit of the disputed penalty or interest? *(Please mark X)*

Yes No

If you applied to Revenue Scotland, please tell us the status of your application: *(Please mark X)*

Granted Refused Pending Revenue Scotland decision
(Please go to Section 5) *(Please go to Section 5)*

SECTION 5

TIME FOR MAKING OR NOTIFYING APPEAL AND, IF OUTSIDE THE 30-DAY TIME LIMIT FOR APPEAL, REQUEST FOR PERMISSION TO MAKE OR NOTIFY APPEAL LATE.

If Revenue Scotland have refused the application, are you applying to the Tribunal for consent to the appeal proceeding without payment or deposit of tax? *(Please mark X)*

Yes *(You must provide reasons and a list of documents below)*

No

Reasons why you think the exceptional circumstances apply *(Please specify)*

(If necessary, continue on a separate sheet)

List of documents (List here all the documents you intend to produce or rely upon in support of your application). You should send copies to Revenue Scotland.

Date	Description of document

Please go to Section 5 

(dd/mm/yyyy)

Latest time by which appeal ought to have been made or notified *(Please refer to the guidance notes in order to answer this question)*

/ /

(Please mark X)

If appeal is notified late, I request permission to appeal, or notify the appeal, outside the relevant time limit.

Yes

No

Reason why the notice of appeal was not provided in time *(Please specify)*

(If necessary, continue on a separate sheet)

Please go to Section 6 

SECTION 6

GROUNDS FOR APPEAL

Please use this box to say why you think Revenue Scotland's decision(s) is wrong, giving reasons. If you are appealing against more than one decision, you must explain why you think each one is wrong.

(If necessary, continue on a separate sheet)

Please go to Section 7 

SECTION 7

RESULT

Please say below what you think the decision(s) should have been if you do not already make that clear in Section 6.

(If necessary, continue on a separate sheet)


For more information please refer to guidance booklet.


Please go to Section 8 

SECTION 8

ABOUT YOUR CHOICE OF HEARING

Appeals are considered by an independent Tribunal. We will make arrangements for your review to be heard by the Tribunal and you or your representative will be expected to attend the hearing. If, however, you do not wish to attend a hearing you can ask for your appeal to be decided on the papers. Please tell us below how you would like us to deal with your appeal.

I personally wish to attend a hearing If you have ticked this box, **please go to Section 9** 

I do not wish to attend a hearing If you have ticked this box, **please go to Section 10** 

If you change your mind about this, you must tell us as soon as possible as it may be too late to change this once the hearing has been arranged.

For more information, please refer to guidance booklet.

SECTION 9

ABOUT YOUR CHOICE OF APPEAL DETERMINATION

You only need to answer these questions if you told us in Section 8 that you wanted to attend a hearing. If you have asked for your appeal to be decided on the papers, please skip this section and go straight to Section 10.

In this section we need to ask you a number of questions to help us arrange a suitable hearing for you. We will try to accommodate your needs and availability, but it may not always be possible to do this. Please answer questions 1 to 3 to give us the information we require. If you do not answer some of the questions we will have to contact you again and this may delay your appeal. You do not have to answer these questions using BLOCK CAPITALS.

Question 1 – Your availability

Tribunal hearings are held Monday to Friday. To allow you to attend your hearing, we will try to arrange a time and date in line with your availability. Please indicate any dates when you cannot attend and any other relevant information. You should consider your availability for the 6 months ahead.

Are you available to attend a hearing at any time? Yes
 No If No, please tell us when you cannot attend in the box below

Please let us know of any specific dates, over the next 6 months, that you cannot attend a Tribunal hearing.

We will usually give you at least 14 days' notice of the date of the hearing. If you agree, we may give you less than 14 days' notice. This would allow the hearing to be arranged more quickly if, for example, another hearing is cancelled and yours can replace it at short notice.

Do you agree to receiving less than 14 days' notice of a hearing? Yes No

Question 2 – Your needs

Please tell us here about any special needs you may have which we need to take into account when arranging your hearing. This might be things such as hearing loops or disability access.

Do you have any special needs? Yes If Yes, please tell us about this in the box below
 No

Question 3 – Your signer or interpreter and language requirements

Do you require an interpreter or signer to assist you at the hearing?

Yes *If Yes, please tell us the language or type of sign language interpreter in the box below.*

No

Language or type of sign language interpreter – we will arrange for a professional interpreter to be present at the hearing.

Please go to Section 10 

SECTION 10

SIGNATURE

You must sign the notice of appeal form for it to be valid. If you have named a representative in Section 2, your signature will also give the Tribunal your authority to deal with them when they contact us on your behalf.

Data Protection:

By signing this form, you consent to the personal data collected through this application form being used only for the purposes of allowing the Scottish Courts and Tribunal Service to communicate directly with those involved in the First-tier Tribunal for Scotland Tax Chamber process and to aid in assessing the appeal application (e.g. Revenue Scotland). The data will not be provided to others or used for any other purpose.

I am the Appellant

I am the representative of the Appellant

Signature

Date of signature (dd/mm/yyyy)

/

/

Name *(Please print)*

If you are the representative of the Appellant, we will only communicate with you if the Appellant signs this form, or if the Appellant provides us with written notice of your name and address.

Please go to Section 11 

SECTION 11

DOCUMENT CHECKLIST

I enclose:

- A copy of the Revenue Scotland decision(s) I am appealing against
- A copy of any notice of conclusions of a Revenue Scotland Review
- Any other relevant information that you feel is relevant to your application

Please go to Section 12 

SECTION 12

WHAT TO DO NOW

You need to send your notice of appeal to the First-tier Tribunal.

Please post this completed form and any supporting documents to:

The First-tier Tribunal for Scotland Tax Chamber
George House
126 George Street
Edinburgh
EH2 4HH

Once we have received your completed Notice of Appeal form and associated documents, we will contact you with information on how your appeal will proceed. For further information about the next steps, please refer to our First-tier Tribunal guidance notes. These are available by downloading from our website **taxchamber.scot**

We will send you a letter to tell you we have received your appeal notice and explain what happens next.

If you have any queries or questions, you can contact us by either email or telephone.

Note: We can only provide guidance on the administration process and cannot provide advice relating to any application(s).

Email: taxchamber@scotcourtsribunals.gov.uk

Telephone: 0131 271 4385