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## Notice of Appeal Form

Ask the First-tier Tribunal for Scotland Tax Chamber (“the Tribunal”) to decide a dispute with **Revenue Scotland**.

### If you need help

Contact the Tribunal if you have any questions about this form.

**The Tribunal cannot give you legal advice.**

Email address: [taxchamber@scotcourtribunals.gov.uk](mailto:taxchamber@scotcourtribunals.gov.uk)

Telephone: 0131 271 4385

Monday to Friday from 9am to 4pm (excluding public holidays).

Find out more information about the Tribunal at [www.taxchamber.scot](http://www.taxchamber.scot)

### Notes

If you are completing this form by hand, use CAPITAL LETTERS. Use another sheet of paper if there is not enough space for you to say everything. Add your name at the top of any additional sheets.

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## 1. Checklist

### Note 1

The Tribunal is independent and does not have access to files from Revenue Scotland. You must enclose a copy of the original decision letter, or review conclusion letter (if you had a review) for your appeal. Those letters provide important details about your case. They will also inform you of your rights of appeal.

### Documents that need to be included with the application

a copy of the original decision notice or letter (including the explanation for any decision(s) you are appealing.

or

a copy of the review conclusion letter (you should enclose this if your case was reviewed).

List any other documents you have enclosed.

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## 2. About you (the Appellant)

Full name

Address  
(including postcode)

### Note 2(a)

If you are appealing on behalf of a company or organisation, also add your name and role.

Name of company or  
organisation  
(if applicable)

Role in company or  
organisation  
(if applicable)

### Note 2(b)

The Tribunal will communicate with you by email unless you do not have an email address.

Email address

Telephone number

### 3. Your Representative (if any)

Full name

Address  
(including postcode)

Email address

Telephone number

### 4. The Decision You Are Appealing

State name of Tax

Date of the decision

Reference number  
(if any)

Did you have a review of the original decision?  Yes  No

If yes, what is the date of that review decision?

If no, are you applying for a late review?  Yes  No

What is the amount of the disputed tax or penalty?

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## 5. Appeal Deadline

### Note 5(a)

The notice of appeal must be received by the Tribunal **within 30 days** of the date of the original decision or review conclusion letter. **The time runs from the date on the decision and not from the date that you received it.**

Is your appeal in time?       Yes  No

### Note 5(b)

Neither Revenue Scotland nor the Tribunal will accept the appeal unless you explain why the appeal is late. The Tribunal will ask Revenue Scotland if they agree that you have provided good reasons for the late appeal. If they object to a late appeal then the Tribunal will decide whether or not the time for lodging an appeal should be extended. That might be decided on the basis of what you provide as an explanation and Revenue Scotland's objection or it might be decided at a hearing. You can enclose a separate document if you need more space. You can include supporting evidence but if so please **list all documents provided.**

If the appeal is not in time, please explain why.

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## 6. Postponement of tax, penalty and/or interest

Have you paid the disputed tax penalty and/or interest?  Yes  No

Have you applied to Revenue Scotland for postponement?  Yes  No

If so what was the result?

If you were unsuccessful, have you asked Revenue Scotland to review their decision?  Yes  No

### Note 6

In exceptional circumstances Revenue Scotland may postpone payment of some or all of any tax, penalty or interest. If you have unsuccessfully applied to Revenue Scotland for postponement then you can apply to the Tribunal for postponement. You will have to explain in the box why your circumstances are exceptional. You can include supporting evidence but, if so, please **list all documents provided**.

If you were unsuccessful are you applying to the Tribunal for postponement?

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## 7. Grounds of Appeal

### Note 7

Clearly explain why you are appealing, giving reasons for each decision. The Tribunal will want to hear your arguments.

You can write your reasons here or you can enclose a separate document if you need more space. **Please head any separate document with the Appellant's name.**

Please set out the reasons why you think Revenue Scotland's decision is wrong. If there is more than one decision please set out the reasons for each one.

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## 8. Desired Outcome

### Note 8

Please explain in two or three sentences what you think that the decision(s) should have been.

Briefly say what outcome you would like.

## 9. About your choice of hearing

### Note 9

You can ask for your appeal to be decided on the papers and that would be a **Default Paper Case**. Alternatively, an **Oral Hearing** can be arranged whether in person, by video or a hybrid hearing which would be a combination of in person and video.

What type of hearing do you wish?

- Default Paper Case
- Oral Hearing

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## 10. Accessibility / Adjustments

### Note 10

You can ask for support at a hearing, for example access and mobility support, communication support to see or hear what is happening at the hearing, documents in alternative formats, colours or fonts or any other reasonable adjustment to enable you to participate. If you require an interpreter, please tell us the language or type of sign language.

Please tell us about any support that you might need at the hearing.

## 11. Signature

I confirm that the information given in this Notice of Appeal is correct.

Signed  
(Appellant or  
Representative)

Date
