



## NOTES ON COMPLETING FORM UTS-2

Upper Tribunal for Scotland  
20 York Street  
Glasgow  
G2 8GT  
0141 302 5880

**Please note a separate UTS-2 application form should be completed for each appeal/referral being made.**

### 1. ABOUT THE REQUEST FOR REFERRAL

In this section please confirm, by ticking the appropriate box, who submitted the referral request to the First-tier Tribunal. If this is a joint referral the relevant box should be ticked confirming this.

### 2. APPELLANT DETAILS

The details of the appellant or appellants should be entered in section 2.

If there are two or more appellants please give details of all other appellants on a separate sheet clearly marked "Section 2: Appellant details continued"

Representative of the appellant(s) should not have their details entered in Section 2. Details of any representatives should be stated in Section 3.

### 3. APPELLANT REPRESENTATIVE DETAILS

Enter the details of any person or company who will be representing the appellant(s) in this section. If no details are entered here the Tribunal will deal directly with the appellant.

If details are entered in this section, the Tribunal will correspond **solely** with the stated representative, unless otherwise stated. Any correspondence sent to the representative will be deemed to have been sent to the Appellant. It is important that any changes to a representative are notified to the Tribunal as soon as possible.

### 4. ASSESSOR DETAILS

In this section you must provide details of the relevant valuation authority related to the referral

Failure to provide the details of the valuation authority could result in delays to the progress of the appeal.



## 5. CASE DETAILS

In this section you must provide details of the Tribunal decision subject of the appeal.

5a – Provide the First-tier Tribunal Local Taxation Chamber case reference.

5b – Enter the date the refusal decision was sent

5c – Enter the relevant Valuation Roll reference number

5d – Enter the Assessor reference number

5e – Provide the net annual value of the subjects under appeal

5f – Provide the rateable value (RV) of the subjects under appeal

5g – Provide the effective date

## 6. REASONS FOR REQUESTING APPEAL

In this section you must give details of your reasons for requesting an appeal.

Please note should your response exceeds the space given in this section please submit an additional sheet clearly marked “Section 6 reasons for requesting an appeal continued)” and mark clearly at Section 6 (see continuation sheet)

## 7. INFORMATION CHECKLIST

Review and tick the boxes in this section, ensuring you submit all information when sending the application form. Failure to provide this information may result in delays in processing your appeal.

## 8. DOCUMENT CHECKLIST

Review this section and tick each box, ensuring you submit all documents when sending the application form. Failure to provide these documents may result in delays in processing your appeal.

## 9. SIGNATURE

The application form **must** be signed and dated by the appellant(s) or their representative. Signature can be completed electronically if UTS-2 is being submitted via email.

## 10. SUBMISSION OF APPLICATION FORM

The application form can be submitted electronically to -  
[Uppertribunalforscotland@scotcourtribunals.gov.uk](mailto:Uppertribunalforscotland@scotcourtribunals.gov.uk)

The Application can be submitted in hard copy to –

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20 York Street  
Glasgow  
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