

# Upper Tribunal for Scotland



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## Form UTS-2

**Application for submitting an appeal to the Upper Tribunal against a decision of the First-tier Tribunal for Scotland Local Taxation Chamber not to refer a non-domestic rates (NDR) appeal to the Upper Tribunal, in terms of Section 1(3BA) of the Lands Tribunal Act 1949**

This form is to be used by a party who wishes to appeal against a decision of First-tier Tribunal for Scotland Local Taxation Chamber as per the Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022 (“the Upper Tribunal Rules”) to refuse a referral to the Upper Tribunal for Scotland.

An application must be received by the Upper Tribunal for Scotland within 21 days of the date the decision by the First-tier Tribunal for Scotland refusing a referral was sent, as per Rule 31(2) the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022 (“the First-tier Tribunal Rules”).

### 1. About the Request for Referral

Please confirm by ticking the appropriate box below, who submitted the referral request to the First-Tier Tribunal:

Appellant to the NDR appeal

☐

Respondent to the NDR appeal (the assessor)

☐

A Joint application for referral

☐

## 2. APPELLANT DETAILS

The Upper Tribunal for Scotland may assume that the address provided by a party or interested party or their representative is the address to which documents should be sent or delivered, unless it is notified otherwise in writing. If a party or an interested party provides an email address or other details for the electronic transmission of documents to them, that party or interested party must accept delivery of documents by that method

a. Company/organisation name

b. Title (Mr, Mrs, Miss, Ms)

c. First name

d. Last name

e. Contact address

  
  
  

f. Contact telephone number

g. Contact email address

## 3. APPELLANT REPRESENTATIVE DETAILS

a. Company/organisation name

b. Title (Mr, Mrs, Miss, Ms)

c. First name

d. Last name

e. Contact address

  
  
  

f. Contact telephone number

g. Contact email address

#### 4. ASSESSOR DETAILS

a.	Valuation Authority	<input type="text"/>
b.	Title (Mr, Mrs, Miss, Ms)	<input type="text"/>
c.	First name	<input type="text"/>
d.	Last name	<input type="text"/>
e.	Contact address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
f.	Contact telephone number	<input type="text"/>
g.	Contact email address	<input type="text"/>

#### 5. CASE DETAILS

##### Tribunal decision subject of appeal

a.	Local Taxation Chamber case reference number	<input type="text"/>
b.	Date refusal decision sent	<input type="text"/>
c.	Valuation Roll reference number	<input type="text"/>
d.	Assessor reference number	<input type="text"/>
e.	Net annual value	<input type="text"/>
f.	Rateable Value	<input type="text"/>
g.	Effective date	<input type="text"/>

As noted above, appeals must be received by the Upper Tribunal for Scotland within 21 days of the date the decision by the First-tier Tribunal for Scotland to refuse a referral was sent.

## 6. REASONS FOR REQUESTING AN APPEAL

Please give details of your reasons for requesting an appeal.

[illegible]

## 7. INFORMATION CHECKLIST

**Please confirm that you have provided all the information below on this form, by completing the appropriate box(es).**

Details of the Decision which your request is about (this should be stated in Section 5)

☐

Reasons for appeal (these should be stated and explained at Section 6)

☐

## 8. DOCUMENT CHECKLIST

**The documents listed below should be attached to your application**

It is a requirement under Rule 4(3) of the Upper Tribunal Rules that the following documents must be provided with your application to appeal:

The notice of appeal made to the First-tier Tribunal in accordance with rule 26 of the First-tier Tribunal Rules (this includes all the documents supplied with the appeal in terms of that rule)

☐

The written decision of the First-tier Tribunal not to refer that appeal to the Upper Tribunal, provided in accordance with rule 31 of the First-tier Tribunal Rules (see Section 5)

☐

Further to the statutory requirements above, it will assist the Upper Tribunal in dealing with the appeal if you also provide:

Representations made by all parties to the First-tier Tribunal on the application for referral to the Upper Tribunal under Rule 29 of the First-tier Tribunal Rules

☐

Failure to provide any of the information and documentation listed in Sections 7 & 8 may lead to a delay in processing the appeal while documentation is requested, or refusal of the appeal.

## 9. SIGNATURE

Subject to the following declaration, we will store and process the information you provide in line with the Data Protection Act 2018. Under the Act you can ask to see all the information we have about you. Please also note that legislation under Rule 29(6) of the Upper Tribunal rules allows the Upper Tribunal for Scotland to make any tribunal decisions and statements of reasons publicly available.

**I confirm that all the information I have given is correct and I have not withheld any relevant information.**

Signature

Date

For further information, please contact the Upper Tribunal for Scotland using the details on the front page of this form.