



Notes for Applicants and Appellants Form NOA Tax1

The First-tier Tribunal for Scotland Tax Chamber decides appeals against Revenue Scotland decisions. **Form NOA Tax1 should be used for such appeals.**

The First-tier Tribunal consists of legal and ordinary members appointed by Scottish Ministers.

Form NOA Tax1 should be sent to the First-tier Tribunal office so that it is received no later than 30 days after the specified date. In most cases the specified date will be date on which they were notified of the decision you are appealing against. If you are late, you must explain why in **Section 5** of the form.

Section 1 – Appellant’s details

Please enter your details in the relevant spaces.

Section 2 – Appellant’s representative’s details (if applicable)

A **representative** is someone who is helping the appellant, dealing with the correspondence and representing them at any hearing. If you have a Representative, you should give their details in the boxes provided in this section. The First-tier Tribunal Office will then correspond only with your representative.

Section 3 – Details of the decision(s) you are appealing

Please provide details of Revenue Scotland Decision you are appealing against, including the Revenue Scotland reference number and the date of the decision. Please also indicate which of the devolved taxes, Land and Buildings Transaction Tax or Scottish Landfill Tax, the decision relates to. If you have asked Revenue Scotland to review the decision you are unhappy about please tick the relevant box and if such a review has reached a conclusion please provide the date of the notice informing you of the conclusion of the review.

Section 4 – LBTT appeals only

In exceptional circumstances Revenue Scotland or (if Revenue Scotland refuse) the First-tier Tribunal can agree that for LBTT payment of tax, interest or penalties due as a result of a Revenue Scotland decision can be postponed while an appeal is heard. Please complete **Section 4** to indicate whether you are seeking the postponement of payment of tax penalties or interest while your appeal is heard and please indicate whether you have asked Revenue Scotland to agree to such a postponement.

Section 5 – Request for permission to notify a late appeal

You should have applied to the First-tier Tribunal for permission to appeal **within 30 days** of the specified date, which will be normally when you were notified of the decision you are appealing against.

If your appeal to the First-tier Tribunal is late, you must show a good reason for the First-tier Tribunal to accept your appeal.

Section 6 – Grounds for appeal

Please use the box to explain why you think the Revenue Scotland decision(s) is wrong. If you are appealing against more than one decision please explain why you think each one is wrong.

Section 7 – Result

If you have not made it clear in **Section 6** please explain what you think Revenue Scotland's decision(s) should have been.

Section 8 – About your choice of hearing

Please use the boxes provided to indicate whether or not you personally wish to attend a hearing. If you do wish to attend a hearing please go to **Section 9**. If you do not wish to attend a hearing please go to **Section 10**.

Section 9 – About your choice of appeal determination

If you told us you want to attend a hearing in **Section 8**, then please complete **Section 9**. This information will help to ensure that a hearing is scheduled at a convenient time and ensure that any special needs you have or assistance you require are met.

Section 10 – Signature

Please sign and date the form in the boxes provided. If you submit the form by e-mail please print of this page and post it to the First-tier Tribunal at the following address. Your appeal cannot proceed until this page is received.

Section 11 – Document checklist

Please complete the checklist to confirm that any necessary documentation that helps to identify the Revenue Scotland decision you are appealing against has been included, along with any other documentation that you feel may be relevant.

Section 12 – What to do now

Please post or e-mail this completed form and any supporting documents to:

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

Email taxchamber@scotcourtribunals.gov.uk

Telephone: 0131 271 4385

If you e-mail the form please remember to print-off the signature page and post that to the above address. If you have any queries or questions, you can contact us by either email or telephone.