



Local Government Finance Act 1992

1992 CHAPTER 14

PART II

COUNCIL TAX: SCOTLAND

Appeals

81 **[^{F1}Appeal to the First-tier Tribunal].**

- (1) A person may appeal to [^{F2}the First-tier Tribunal for Scotland] if he is aggrieved by—
 - (a) any decision of a [^{F3}local]authority that a dwelling is a chargeable dwelling, or that he is liable to pay council tax in respect of such a dwelling; or
 - (b) any calculation made by a [^{F4}local]authority of an amount which he is liable to pay to the authority in respect of council tax,and [^{F5}the First-tier Tribunal for Scotland] shall make such decision as they think just.
- (2) In subsection (1) above the reference to any calculation of an amount includes a reference to any estimate of the amount.
- (3) Subsection (1) above shall not apply where the grounds on which the person concerned is aggrieved fall within such category or categories as may be prescribed.
- (4) No appeal may be made under subsection (1) above unless—
 - (a) the aggrieved person serves a written notice under this subsection; and
 - (b) one of the conditions mentioned in subsection (7) below is fulfilled.
- (5) A notice under subsection (4) above must be served on the [^{F6}local]authority concerned.
- (6) A notice under subsection (4) above must state the matter by which and the grounds on which the person is aggrieved.
- (7) The conditions are that—

Status: Point in time view as at 01/04/2023.

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- (a) the aggrieved person is notified in writing, by the authority on which he served the notice, that the authority believes the grievance is not well founded, but the person is still aggrieved;
 - (b) the aggrieved person is notified in writing, by the authority on which he served the notice, that steps have been taken to deal with the grievance, but the person is still aggrieved;
 - (c) the period of two months, beginning with the date of service of the aggrieved person's notice, has ended without his being notified under paragraph (a) or (b) above.
- (8) Where a notice under subsection (4) above is served on an authority, the authority shall—
- (a) consider the matter to which the notice relates;
 - (b) include in any notification under subsection (7)(a) above the reasons for the belief concerned;
 - (c) include in any notification under subsection (7)(b) above a statement of the steps taken.

Textual Amendments

- F1** S. 81 heading substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(3)(a)** (with sch. 1 paras. 1-4, 13-20)
- F2** Words in s. 81(1) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(3)(b)** (with sch. 1 paras. 1-4, 13-20)
- F3** Word in s. 81(1)(a) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**
- F4** Word in s. 81(1)(b) substituted (1.4.1996) by 1994 c. 39, s.180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**
- F5** Words in s. 81(1) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(3)(c)** (with sch. 1 paras. 1-4, 13-20)
- F6** Word in s. 81(5) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(5)**; S.I. 1996/323, **art. 4(1)(c)**

Modifications etc. (not altering text)

- C1** S. 81 applied (with modifications) (24.6.1992) by S.I. 1992/1203, reg. 2, **Sch.**
- C2** S. 81(1) excluded (1.4.1993) by S.I. 1993/355, **reg. 21**

82 Appeal procedure.

- (1) The Secretary of State may by regulations make provision for the procedure to be followed in appeals under this Part to ^{F7}the First-tier Tribunal for Scotland].
- (2) Regulations under this section may include provision—
 - (a) as to the time within which any proceedings before the ^{F8}First-tier Tribunal for Scotland] are to be instituted;
 - (b) for requiring persons to attend to give evidence and produce documents and for granting to any person such recovery of documents as might be granted by the Court of Session; and

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- (c) as to the manner in which any decision of the [^{F9}First-tier Tribunal for Scotland] is to be implemented.
- (3) Any person who fails to comply with any requirement imposed by regulations under paragraph (b) of subsection (2) above shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 1 on the standard scale.
- ^{F10}(4)
- (5) Neither section 1(3A) of the ^{M1}Lands Tribunal Act 1949 nor section 15 of the ^{M2}Local Government (Financial Provisions) (Scotland) Act 1963 shall apply to appeals to or from [^{F11}the First-tier Tribunal for Scotland] under this Part.
- (6) It shall be a defence for a person charged with an offence under subsection (3) above to prove that he had a reasonable excuse for acting as he did.

Textual Amendments

- F7** Words in s. 82(1) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(4)(a)** (with sch. 1 paras. 1-4, 13-20)
- F8** Words in s. 82(2)(a) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(4)(b)** (with sch. 1 paras. 1-4, 13-20)
- F9** Words in s. 82(2)(c) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(4)(b)** (with sch. 1 paras. 1-4, 13-20)
- F10** S. 82(4) repealed (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(4)(c)** (with sch. 1 paras. 1-4, 13-20)
- F11** Words in s. 82(5) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 8(4)(a)** (with sch. 1 paras. 1-4, 13-20)

Marginal Citations

- M1** 1949 c. 42.
M2 1963 c. 12.

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