



GUIDANCE ON LOCAL TAX CHAMBER APPEALS – TIME LIMITS

Rule 5(5) of the [The Council Tax \(Alteration of Lists and Appeals\) \(Scotland\) Regulations 1993 \(legislation.gov.uk\)](#)

*“Where a person first becomes a taxpayer in respect of a dwelling after 31st May 1993, that person may, unless any of the circumstances specified in paragraph (9) apply, make a proposal in relation to that dwelling **within 6 months of becoming a taxpayer.**”*

Please note that the Tribunal has no discretion to waive the regulations to the hearing of an appeal when the proposal **has not** been lodged timeously with the Assessor, This lack of discretion has been confirmed in a number of Upper Tribunal decisions:-

2023UT32 – McIntosh v Renfrewshire Valuation Joint Board

2024UT01 – Stewart v Lothian Valuation Joint Board

2024UT02 – Andrews v Ayrshire Valuation Joint Board

2024UT07 – Fitzpatrick v Lanarkshire Valuation Joint Board

2024UT22 – Mitchell v Renfrewshire Valuation Joint Board

These decisions can be viewed on the Upper Tribunal for Scotland website: [The Upper Tribunal for Scotland \(scotcourts.gov.uk\)](#). Click on Upper Tribunal Decisions on the right hand side and you can search by using any of the above Citation Reference numbers.

An appellant may wish to consider the above information prior to submitting a Permission to Appeal application to the Upper Tribunal for Scotland concerning a proposal that has not been lodged timeously with the Assessor.