



**Notice of Proposal of the First-tier Tribunal for Scotland (Housing and Property Chamber) under Section 19(2)(a) of the Property Factors (Scotland) Act 2011 ("the 2011 Act")**

**Chamber Ref: FTS/HPC/PF/24/2715**

**Flat 33, 1 Donaldson Drive, Edinburgh, EH12 5FA ("the Property")**

**Parties:**

**Dewar Place Lane Ltd, Flat 33, 1 Donaldson Drive, Edinburgh, EH12 5FA ("the Applicant")**

**First Port Property Services Ltd, PO Box 7730, New Milton, BH25 9EP ("the Respondents")**

**Tribunal Members:**

**Nicola Weir (Legal Member) and Elizabeth Dickson (Ordinary Member)**

**NOTICE TO THE PARTIES**

This document should be read in conjunction with the First-tier Tribunal's Decision of the same date.

The First-tier Tribunal proposes to make the following Property Factor Enforcement Order ("PFEO"):

1. The Property Factor is ordered to provide the Homeowner with either:-
  - (1) Valid, individual VAT invoices, addressed to the Homeowner, containing a valid VAT registration number in respect of the annual management fees plus VAT of 20% thereon that they have charged the Homeowner in the years since 2021, together with the Property Factor's written confirmation that this will be done on an ongoing basis; or
  - (2) Written confirmation from HMRC that the Property Factor's existing invoicing and accounting practices to the Homeowner (being a VAT-registered limited company) in respect of the VAT of 20% on their

management fees that they have charged the Homeowner are compliant with applicable VAT legislation/regulations; or

- (3) Written confirmation that they will now accept the Homeowner adopting the practice of “self-billing” in respect of the Property Factor’s management fees plus VAT thereon at the rate of 20%, backdated to 2021, and on an ongoing basis.

2. The Property Factor shall provide evidence to the Tribunal of compliance with Paragraph 1 within a period of 35 days of intimation of issue of the PFEO.

Section 19 of the 2011 Act provides as follows:

*"(2) In any case where the First-tier Tribunal proposes to make a property factor enforcement order, it must before doing so—*

*(a) give notice of the proposal to the property factor, and*

*(b) allow the parties an opportunity to make representations to it.*

*(3) If the First-tier Tribunal is satisfied, after taking account of any representations made under subsection (2)(b), that the property factor has failed to carry out the property factor's duties or, as the case may be, to comply with the section 14 duty, the First-tier Tribunal must make a property factor enforcement order."*

The intimation of the First-tier Tribunal’s Decision and this proposed PFEO to the parties should be taken as notice for the purposes of section 19(2)(a) and parties are hereby given notice that they should ensure that any written representations which they wish to make under section 19(2)(b) reach the First-tier Tribunal by no later than 14 days after the date that the Decision and this proposed PFEO is sent to them by the First-tier Tribunal. If no representations are received within that timescale, then the First-tier Tribunal is likely to proceed to make a property factor enforcement order without seeking further representations from the parties.

**Failure to comply with a PFEO may have serious consequences and constitute an offence.**

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**Legal Member/Chair**

**12 May 2025**  
**Date**