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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 249**

**The Council Tax Reduction (Scotland) Regulations 2021**

**PART 3**

**Conditions of Entitlement to Council Tax Reduction**

**CHAPTER 3**

**Over-entitlement**

**Non-recovery of council tax arrears caused by official error**

**21.—**(1) Arrears of council tax are not recoverable if they arise in consequence of an over-entitlement to council tax reduction as described in paragraph (2).

(2) This paragraph applies to an over-entitlement which arises in consequence of an official error where the applicant or a person acting on their behalf or any other person to whom the council tax reduction is awarded could not have reasonably been expected to realise that it was an over-entitlement at the time it arose or upon any subsequent notification of entitlement.

(3) In this regulation, “over-entitlement” means an amount of council tax reduction which was awarded and to which there was no entitlement (whether on the initial decision or as subsequently reviewed or superseded or further reviewed or superseded).

(4) In this regulation, “official error” means a mistake, whether in the form of an act or omission, by—

- (a) the relevant authority,
- (b) an officer or person acting for the relevant authority, or
- (c) a person providing services to the relevant authority,

where the applicant, a person acting on their behalf or any other person to whom the council tax reduction is awarded, did not cause or materially contribute to that mistake.

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**Commencement Information**

**II** [Reg. 21](#) in force at 1.4.2022, see [reg. 1](#)

**Changes to legislation:**

The Council Tax Reduction (Scotland) Regulations 2021, Section 21 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 para. 12(1)(a)(iii**b**) inserted by [S.S.I. 2024/141 reg. 11\(5\)\(b\)\(ii\)](#)
- reg. 77(12)(f)(xii) and word inserted by [S.S.I. 2024/141 reg. 11\(3\)\(b\)](#)
- reg. 90(6)(b)(vii) and word inserted by [S.S.I. 2024/141 reg. 11\(4\)\(a\)\(ii\)](#)