
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 249

The Council Tax Reduction (Scotland) Regulations 2021

PART 4

Procedural Matters

CHAPTER 1

Applications

Date on which an application is made

26.—(1) Subject to paragraph (3) and regulation 9(9) (occupation of a dwelling as a home) the date on which an application is made is—

- (a) where an award of a qualifying income-related benefit or universal credit has been made to the applicant or the applicant's partner and the application for council tax reduction is made, or is treated as made, within one month of the date on which the claim for that qualifying income-related benefit or universal credit was received at the appropriate DWP office, the first day of entitlement to that qualifying income-related benefit or universal credit arising from that claim,
- (b) where an applicant or the applicant's partner is a person on qualifying income-related benefit or universal credit and the applicant becomes liable for the first time to pay council tax in respect of the dwelling which the applicant occupies as a home, where the application is received by the relevant authority within one month of the date on which the applicant first became liable to pay council tax, the date on which the applicant first became so liable,
- (c) where an applicant separates from a partner who was entitled to council tax reduction at the time of the separation, and where the applicant makes an application for council tax reduction within one month of the separation, the date of the separation,
- (d) where the applicant ("A") was the partner of a person ("B") at the date of B's death and—
 - (i) B was entitled to council tax reduction at that date,
 - (ii) immediately before B's death, A and B jointly had an award of universal credit, and
 - (iii) where A makes an application for council tax reduction within one month of the last day on which B is treated as if B had not died for the purpose of entitlement to universal credit in accordance with regulation 37(a) of the 2013 Regulations, the last day on which B is treated as if B had not died for the purpose of entitlement to universal credit in accordance with regulation 37(a) of the 2013 Regulations (run-on after a death),
- (e) where the applicant ("A") was the partner of a person ("B") at the date of B's death and—
 - (i) B was entitled to council tax reduction at that date,
 - (ii) immediately before B's death, neither A nor B had any award of universal credit, or either A or B had an award of universal credit, but it was not awarded to A and B jointly, and

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, Section 26 is up to date with all changes known to be in force on or before 01 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. (See end of Document for details) View outstanding changes

(iii) A makes an application for council tax reduction within one month of the date of B's death,

that date,

(f) except where sub-paragraph (a), (b), (c), (d) or (e) is satisfied, in a case where a properly completed application is received within one month, or any longer period the relevant authority considers reasonable, of the date on which—

(i) an application form was issued to the applicant following the applicant first notifying, by whatever means, the relevant authority of an intention to make an application, or

(ii) the applicant notifies, by whatever means, the relevant authority of an intention to make an application by telephone in accordance with regulation 25 (telephone applications),

the date of first notification,

(g) in any other case, the date on which the application is received by the relevant authority.

(2) For the purpose of paragraph (1)(a), a person who has been awarded an income-based jobseeker's allowance or an income-related employment and support allowance is to be treated as entitled to that allowance for any days which immediately precede the first day of that award and on which the person would, but for Regulations made under—

(a) in the case of income-based jobseeker's allowance, paragraph 4 of schedule 1 of the Jobseekers Act (waiting days), or

(b) in the case of income-related employment and support allowance, paragraph 2 of schedule 2 of the 2007 Act (waiting days),

have been entitled to that allowance.

(3) Except in the case of an application made by a person living abroad, where a person has not become liable for council tax to a relevant authority but it is anticipated that the person will become liable within the period of 8 weeks, the person may apply for council tax reduction at any time in that period and, provided that liability arises within that 8 week period, the relevant authority is to treat the application as having been made on the day on which the liability for council tax arises.

(4) Where a relevant authority has not set or imposed its council tax by the beginning of the financial year, if an application for council tax reduction is properly made or treated as made and—

(a) the date on which the application is made or treated as made is in the period from 1 April of the current year and ending one month after the date on which the authority sets or imposes the tax, and

(b) if the tax had been determined, the applicant would have been entitled to council tax reduction either from—

(i) the reduction week in which 1 April of the current year fell, or

(ii) a reduction week falling after the date specified in head (i) but before the application was made,

the relevant authority must treat the application as made in the reduction week immediately preceding the reduction week in which such entitlement would have commenced.

(5) Except in the case of an application made by a person living abroad, where the applicant is not entitled to council tax reduction in the reduction week immediately following the date of the application but the relevant authority is of the opinion that unless there is a change of circumstances the applicant will be entitled to council tax reduction for a period beginning not later than the thirteenth reduction week following the date on which the application is made, the relevant authority may treat the application as made on a date in the reduction week immediately preceding the

first reduction week of that period of entitlement and grant entitlement to council tax reduction accordingly.

(6) In the case of a person who has attained, or whose partner has attained, the age which is 17 weeks younger than pensionable age, paragraph (5) applies as if for the reference to the thirteenth reduction week, there was substituted a reference to the seventeenth reduction week.

(7) Where an applicant (“C”)—

- (a) makes an application which includes (or which C subsequently requests should include) a period before the application is made, and
- (b) from a day in that period, up to the date when C made the application (or subsequently requested that the application should include a past period), C had continuous good cause for failing to make an application (or request that the application should include that period),

the application is to be treated as made on the date determined in accordance with paragraph (8).

(8) The date referred to in paragraph (7) is the latest of—

- (a) the first day from which C had continuous good cause for failing to make the application,
- (b) the day 6 months before the date the application was made, or
- (c) the day 6 months before the date when C requested that the application should include a past period.

(9) In this regulation “appropriate DWP office” means—

- (a) an office of the Department for Work and Pensions or any other place designated by the Secretary of State as a place to, or at which, any claim, notice, document, evidence or other information may be sent, delivered or received for the purposes of a claim for a qualifying income-related benefit or universal credit and includes a postal address specified by the Secretary of State for that purpose, or
- (b) an address approved by means of a direction given by the Secretary of State for the purposes of receiving any claim, notice, document, evidence or other information sent by electronic communications for the purposes of a claim for a qualifying income-related benefit or universal credit.

Commencement Information

II [Reg. 26](#) in force at 1.4.2022, see [reg. 1](#)

Changes to legislation:

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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) 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\(4\)\(a\)\(ii\)](#)