
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 249

The Council Tax Reduction (Scotland) Regulations 2021

PART 9

[^{F1}Review and appeal]

[^{F1}**Appeal against a determination on an application**

94.—(1) An applicant may appeal to the First-tier Tribunal where the relevant authority—

- (a) has notified the applicant of its decision on a request for review under regulation 93(2) in accordance with paragraph (4)(c) of that regulation and the applicant wishes to dispute that decision, or
- (b) has not notified the applicant of a decision on a request for review under regulation 93(2) and more than two months have elapsed since the notice requesting review was served.

(2) Notice of appeal to the First-tier Tribunal must be made in accordance with the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022.

(3) An appeal to the First-tier Tribunal prevents the relevant authority from notifying the applicant under regulation [^{F2}93(4)(c)] of its decision on the request for review to which the appeal relates.

(4) The relevant authority must implement the decision of the First-tier Tribunal in respect of an appeal under paragraph (1) as soon as is reasonably practicable, including any calculation of the amount of an applicant's entitlement to a council tax reduction that is required.]

Textual Amendments

- F1** Reg. 94 substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of the Council Tax Reduction Review Panel\) Regulations 2023 \(S.S.I. 2023/46\)](#), reg. 1, **sch. 2 para. 2(5)** (with sch. 1)
- F2** Word in reg. 94(3) substituted (1.7.2023) by [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Composition and Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/200\)](#), regs. 1, **4(2)**

Changes to legislation:

The Council Tax Reduction (Scotland) Regulations 2021, Section 94 is up to date with all changes known to be in force on or before 09 June 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\(4\)\(a\)\(ii\)](#)