

SCHEDULE 2

Regulation 6

Consequential amendments and revocations of secondary legislation

The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012

1.—(1) The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012⁽¹⁾ are amended in accordance with subparagraphs (2) to (6).

- (2) In regulation 2 (interpretation) after the definition of “first authority” insert—
“the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;”.
- (3) The title to Part 10A becomes “Review and appeal”.
- (4) In regulation 70A (review of determination on an application)—
 - (a) omit paragraph (1),
 - (b) in paragraph (4)(c)—
 - (i) for “a request for further review may be made” substitute “an appeal may be made to the First-tier Tribunal”,
 - (ii) for “such a request is to” substitute “notice of appeal may”.
- (5) For regulation 70B (request for further review) substitute—

“Appeal against a determination on an application

- 70B.**—(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 70A(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 70A(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⁽²⁾.
- (3) An appeal to the First-tier Tribunal prevents the relevant authority from notifying the applicant under regulation 70A(2) 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.”.
- (6) Regulation 70C (conduct of further reviews) is revoked.

The 2021 Regulations

- 2.—(1) The 2021 Regulations are amended in accordance with paragraphs (2) to (6).
- (2) In regulation 4 (interpretation) after the definition of “first authority” insert—

(1) [S.S.I. 2012/319](#). Part 10A was inserted by [S.S.I. 2013/218](#). Other relevant amending instruments are [S.S.I. 2015/46](#) and [S.S.I. 2021/249](#).

(2) [S.S.I. 2022/364](#).

“the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;”.

- (3) The title to Part 9 becomes “Review and appeal”.
- (4) In regulation 93 (review of determination on an application)—
 - (a) omit paragraph (1),
 - (b) in paragraph (4)(c)—
 - (i) for “a request for further review may be made” substitute “an appeal may be made to the First-tier Tribunal”,
 - (ii) for “such a request is to” substitute “notice of appeal may”.
- (5) For regulation 94 (request for further review) substitute—

“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 70A(2) 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.”.
- (6) Regulations 95 and 96 are revoked.