

SCHEDULE 2

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.

(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](#).