
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 249

The Council Tax Reduction (Scotland) Regulations 2021

PART 10

Transitional, savings and consequential provisions, and revocations

Transitional provision: applications

97.—(1) Any person described in paragraph (2) is deemed to have made an application under these Regulations on 1 April 2022.

(2) For the purpose of paragraph (1) the persons are any person—

- (a) who is entitled to council tax reduction on 31 March 2022,
- (b) who made, or is deemed to have made, an application under the 2012 Regulations before 1 April 2022 which is not determined on or before 31 March 2022,
- (c) other than a person described in sub-paragraph (a), who has served a written notice on a relevant authority requesting that it review its determination under regulation 90A(2) (review of determination on an application)⁽¹⁾ of the 2012 Regulations and whose review request is pending immediately before 1 April 2022,
- (d) other than a person described in [^{F1}sub-paragraph] (a), who has made a request for further review of a determination on an application under regulation 90B (request for further review) of the 2012 Regulations and whose request is pending immediately before 1 April 2022.

(3) For the purposes of paragraph (2)(c) a review request is pending if a written notice has been served on a relevant authority requesting that it review its determination but the relevant authority has not notified the applicant in writing of its decision in accordance with regulation 90A(4)(c) of the 2012 Regulations.

(4) For the [^{F2}purposes] of paragraph (2)(d) a request is pending if a request for further review of a determination on an application has been made but the procedure for conducting further reviews under regulations 90B to 90D of the 2012 Regulations has not been completed.

(5) Where a person is deemed to have made an application under paragraph (1)—

- (a) any entitlement to council tax reduction as a result of that application takes effect from Monday 4 April 2022, unless the relevant authority determines that, although the person has no entitlement on that date, the person is entitled to council tax reduction from a later date, and
- (b) except to the extent that the relevant authority has been or is notified that there has been a change of circumstances, it may continue to use information it has used to calculate entitlement under the 2012 Regulations, and its calculation of that entitlement, to calculate entitlement under these Regulations.

(1) Regulations 90A to 90D were inserted by [S.S.I. 2013/218](#). Regulations 90C and 90D were amended by [S.S.I. 2015/46](#) and regulation 90C was further amended by [S.S.I. 2021/51](#).

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Regulations 2021. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Textual Amendments

- F1** Word in reg. 97(2)(d) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **17(a)**
- F2** Word in reg. 97(4) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **17(b)**
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Commencement Information

- I1** [Reg. 97](#) in force at 1.4.2022, see [reg. 1](#)

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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. 4 Pt. 6 heading inserted by [S.S.I. 2024/35 reg. 13](#)
- reg. 75(1A)(g) and word inserted by [S.S.I. 2024/35 reg. 12\(b\)](#)