

## SCHEDULE 2

### Consequential amendments and revocations of secondary legislation

#### **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—

“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.