

## Review

Council Tax Reduction is a reduction on your council tax you may be entitled to if you are on a low income. The Moray Council runs the Council Tax Reduction scheme in Moray. Where an individual is dissatisfied with the council tax reduction decision made by The Moray Council they can, provided it is done within two months of that decision, seek a review of the decision by writing to The Moray Council requesting a review. A review of eligibility for Council Tax Reduction will consider the amount of income a person has with the amount that a person needs to live on (their applicable amount) this will vary depending on the circumstances of the individual and their dependents.

The request for review must state the reasons why the individual thinks the council tax reduction decision is incorrect. We must consider the request and reply with our decision in writing within 2 months. In The Moray Council a request for a review of Council Tax Reduction should be sent to one of our [area offices](#).

## Further Review

If after receiving a review decision by us you remain dissatisfied then you can seek an independent ruling from the Local Taxation Chamber who will conduct a further review.

**A further review by the Local Taxation Chamber can only be requested after the relevant local authority has carried out an internal review.**

The only exception to this is if you do not receive a written response from us within two months of writing requesting a review. If this occurs the individual or their representative can request in writing an independent ruling from the Local Taxation Chamber.

The Local Taxation Chamber is a new First-tier Tribunal chamber which will deal with council tax appeals, providing an additional review service to safeguard individual's rights to administrative justice when assessing an individual's eligibility for Council Tax Reduction. They will consider the facts presented to them and give an independent ruling as to whether the decision made by your local authority is correct or not.

An application for further review should be made directly by the individual applicant or their representative in writing to the:

Local Taxation Chamber

First Floor, Bothwell House

Hamilton Business Park

Hamilton

ML3 0QA

Further information, including application forms, are available via their website [www.localtaxationchamber.scot](http://www.localtaxationchamber.scot)

or by telephoning *01698 390012*.

When notified by the Local Taxation Chamber of a further review The Moray Council will forward our decision regarding the review and the supporting documentation to the Local Taxation Chamber. This includes copies of the notification of review to the applicant, responses to that notice, relevant extracts from the applicants Council Tax Reductions application, summary of response to review and any other supporting communications.

We will also forward a copy of the documentation we are submitting to the Local Taxation Chamber to the applicant at this time, prior to the hearing.

Information regarding the Local Taxation Chamber including the extent of their powers is available via their website at [www.localtaxationchamber.scot](http://www.localtaxationchamber.scot)

Further information regarding Council Tax Reduction, how it works, FAQs and Reviews are also available via the Scottish Government website at: <http://www.scotland.gov.uk/Topics/Government/local-government/17999/counciltax/CTR>