POLICY NOTE

THE COUNCIL TAX REDUCTION (SCOTLAND) AMENDMENT (NO. 2) REGULATIONS 2020

SSI 2020/64

1. The above instrument is made in exercise of the powers conferred by sections 80 and 113(1) and paragraph 1 of schedule 2 of the Local Government Finance Act 1992. It is subject to the negative procedure.

The purpose of these regulations is to amend the Council Tax Reduction Regulations so that a transitional addition can continue to be credited to some persons who are eligible to receive this, following a policy change by the Department for Work and Pensions.

These Regulations also amend the Council Tax Reduction (Scotland) Amendment Regulations 2020 to correct a minor drafting error.

Policy Objectives

2. This instrument amends the Council Tax Reduction (Scotland) Regulations 2012 ("the Working Age Regulations") and the Council Tax Reduction (Scotland) Amendment Regulations 2020.

3. Some people who were moved from certain social security benefits to Employment and Support Allowance (ESA) are eligible for a transitional allowance. This allowance was due to end on 5th April 2020. However the UK Government has changed policy, and the 5th April stop date has been removed. The Council Tax Reduction scheme reflected the 5th April date, so this instrument amends Part 6 of schedule 1 of the Working Age Regulations by removing the date of 5th April 2020 in five places. The effect is to ensure those entitled to the transitional addition continue to be credited with the amount in calculating the level of council tax reduction they receive. If we did not make this amendment, some people could see a reduction in the amount of council tax reduction they receive.

4. This instrument also corrects a minor drafting error highlighted by the Delegated Powers and Law Reform Committee in the Council Tax Reduction (Scotland) Amendment Regulations 2020 (SSI 2020/25), by amending references to a regulation 23A (which does not exist) to regulation 22A.

Consultation

5. No formal consultation was required to be carried out in relation to these Regulations.

Impact Assessments and Financial Effects

6. The instrument updates and amends existing Working Age Regulations. There are no specific impact assessments. The amendments will not have a material impact on the cost of the scheme.

Local Government and Communities
Scottish Government
27 February 2020