

## **Executive Note**

### **The Home Energy Efficiency Scheme (Scotland) Amendment Regulations 2007 SSI/2007/85**

The above instrument was made in exercise of the powers conferred by section 15 of the Social Security Act 1990. The instrument is subject to negative resolution procedure.

#### **Policy Objectives**

The purpose of this amendment is to increase the income threshold which allows households in receipt of Child Tax Credit or Working Tax Credit to receive Warm Deal benefits. This reflects increases in Tax Credits effective from 6 April which were announced in the pre-budget report in December 2006.

#### **Financial Effects**

As of 3 November 2006 the number of households in Scotland entitled to Working Tax Credit or Child Tax Credit with an income of £15,460 or less (the current income threshold) was just over 151,000 and the number of such households with an income of £16,017 or less (the increased threshold) was just over 155,000. It is not known how many of these households would be without Warm Deal measures. In relation to the total resource for fuel poverty the additional potential cost is very small.

Scottish Executive Development Department