

## **EXECUTIVE NOTE**

### **THE NATIONAL HEALTH SERVICE (OPTICAL CHARGES AND PAYMENTS) (SCOTLAND) AMENDMENT (NO 2) REGULATIONS 2009 (SSI 2009/288)**

The above instrument is made in exercise of the powers conferred by sections 70(1), 73(a), 74(a), 105(7) and 108(1) of, and by paragraphs 2 and 2A of Schedule 11 to, the National Health Service (Scotland) Act 1978. The instrument is subject to negative procedure.

#### **Policy Objectives**

The purpose of these Regulations is to amend the National Health Service (Optical Charges and Payments) (Scotland) Regulations 1998 (“the principal Regulations”) to introduce a new category of tax credit claimant benefiting from an increased tax credit income level cut off on or after 6 April 2009.

Certain people who qualify for working tax credit and/or child tax credit and have a family income up to a specified limit qualify for full help with NHS charges. Under the principal Regulations, the help which they may receive takes the form of an optical voucher to assist them with the purchase of new or replacement glasses or contact lenses or to pay for a necessary repair.

Tax credit rates and thresholds are adjusted each year by H M Revenue & Customs (HMRC), taking account of the impact on the real value of tax credit awards of rising prices and incomes. Families who meet the relevant criteria are identified by HMRC and data on these families are sent monthly to the Business Services Authority (BSA) for the issue of a NHS tax credit exemption certificate as proof of their entitlement. The BSA issue these certificates on behalf of all UK countries and apply the same criteria in all cases. On 6 April 2009, the equivalent Regulations elsewhere in the UK were amended to raise the relevant tax credit income threshold/limit from £15,050 to £15,276.

The National Health Service (Optical Charges and Payments) (Scotland) Amendment (No. 2) Regulations 2009 will now make suitable provision for Scotland. They will provide for a new category of person in receipt of a relevant working and/or child tax credit who, on or after June 6 2009, has an income of between £15,050 and £15,276 and may therefore obtain an optical voucher towards the costs of purchasing, replacing or repairing glasses or contact lenses.

A number of consequential amendments are also made to the principal Regulations.

The provisions in the principal regulations which relate to persons with a relevant tax credit income of less than £15,050 are unchanged.

## **Consultation**

There has been no consultation by the Scottish Government in respect of these Regulations. This is normal practice when regulations are introduced to take account of changes to the tax credit regime. Information relating to Tax Credit Exemption can be found in leaflet HCS2 – A Quick Guide to Help with Health Costs. Further information can be found at [www.scotland.gov.uk/healthcosts](http://www.scotland.gov.uk/healthcosts)

## **Financial Effect**

Provision has been made within the General Ophthalmic Services budget for these changes.

## **Consolidation**

The Scottish Government is aware of the desirability of consolidating regulations when an instrument has been amended on a number of occasions. However, the time and resources required to consolidate an instrument has to be balanced against the other demands being made on the Directorate. Bearing those demands in mind, it has been decided not to consolidate these particular regulations nor are there any immediate plans to do so.

SCOTTISH GOVERNMENT HEALTH DIRECTORATES  
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