

## **POLICY NOTE**

### **THE COUNCIL TAX (DISCOUNTS) (SCOTLAND) AMENDMENT ORDER 2014**

#### **SSI 2014/37**

1. The above order is made in exercise of the powers conferred by section 113 of, and paragraph 4 of Schedule 1 to, the Local Government Finance Act 1992. It is subject to the negative procedure.

#### **Policy Objective**

2. Under existing legislation in relation to Council Tax (the Local Government Finance Act 1992 and associated regulations), full-time students are generally exempt from Council Tax from starting a course to graduating.

3. The Scottish Government gave a commitment to exempt articulating students from Council Tax in the intervening period between courses. The established definition for articulation, utilised by educational institutions and student support bodies, refers to those students progressing from Higher National Certificate (HNC) level or Higher National Diploma (HND) level to the second or third year of degree-level study respectively. It is this admission into degree level study with advanced standing, enabling students to progress onto the next level of the Scottish Credit and Qualifications Framework, which differentiates between articulating and continuing students.

4. This Order supports equity of treatment in respect of Council Tax liability for articulating students seeking to progress their education via alternate pathways to first degree-level study by providing for an exemption from Council Tax for a maximum intervening period of 6 months for those students who meet the prescribed criteria. It extends the existing exemption from Council Tax which is available to those who meet the criteria for the definition of a student for Council Tax purposes to include articulating students, as defined above.

5. This support for alternative progression routes will assist in widening access to education for all, in line with the Scottish Government's commitment to remove potential barriers to participation and increase opportunities for young people to develop the learning and skills that will equip them for the future.

#### **Consultation**

6. Policy officials engaged in extensive dialogue with a wide range of stakeholders across educational institutions, student representative bodies, local authority and student support bodies, including the Scottish Funding Council and the articulation hubs, to inform a public consultation. The consultation ran for 12 weeks between 23<sup>rd</sup> August and 15<sup>th</sup> November 2013. The consultation document and analysis report can be viewed on the Scottish Government's website, along with those responses where respondents gave permission for these to be published.

7. Responses to the consultation supported the extension of Council Tax exemption to include articulating students, as defined above, for the intervening period between Higher National and degree-level study.

### **Impact Assessments**

8. The policy will have a potential equalities impact and therefore an Equalities Impact Assessment (EQIA) has been undertaken. A summary of the results of the EQIA is available on the Scottish Government's website.

9. As the policy has no direct impact on business or the third sector, or on the environment or environmental issues, neither a Business and Regulatory Impact Assessment (BRIA) or a Strategic Environmental Assessment (SEA) is required.

Local Government and Communities  
Scottish Government  
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