

POLICY NOTE

THE COUNCIL TAX REDUCTION (SCOTLAND) AMENDMENT (No. 2) AMENDMENT REGULATIONS 2017

SSI 2017/357

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.

Policy Objective

2. This instrument amends the Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2012 (SSI 2017/326) (the 'Previous Regulations'). The Previous Regulations included changes to enable income from the new Bereavement Support Payment to be disregarded when calculating an applicant's level of council tax reduction.

3. The Previous Regulations were laid on 6th October. Shortly after being laid it was identified that the Previous Regulations did not fulfil the policy intention that income from Bereavement Support Payments should be ignored in the Council Tax Reduction Scheme, when calculating an applicant's income. Unless the Previous Regulations were changed they would have the effect that only £20 of someone's Bereavement Support Payment was disregarded, rather than the full payment.

4. This instrument addresses that issue by removing the change made in Regulation 7(b) of the Previous Regulations. The Previous Regulations were made with a coming into force date of 20 November. This instrument has therefore been made with a coming into force date of the 19 November. This will mean no one is impacted by the error in the Previous Regulations. It will ensure that the original policy intention (that income from Bereavement Support Payments is disregarded in full for those of working age for 52 weeks from the date of the first payment) is met.

Consultation

5. These amendments do not alter the policy intention of the principal Regulations establishing the Council Tax Reduction Scheme, or the Previous Regulations, so a formal consultation was not considered necessary.

Financial Effects

6. These Regulations ensure that the policy intention of the Previous Regulations is brought into effect. The Policy Note for the Previous Regulations therefore sets out the financial effects of the changes.

Impact Assessments

7. An Equalities Impact Assessment (EQIA) was undertaken in development of the principal Regulations establishing the Council Tax Reduction Scheme, and data on equalities

impacts are reviewed as part of the ongoing implementation of the Council Tax Reduction Scheme. As these Regulations do not alter the policy intention of the principal Regulations, a further EQIA has not been produced.

8. As there is no impact on business or the third sector, and no impact on the environment or on environmental issues, no Business and Regulatory Impact Assessment or Strategic Environmental Assessment is required.

Local Government and Communities
Scottish Government
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