

POLICY NOTE

THE COUNCIL TAX (DISCOUNTS) (SCOTLAND) AMENDMENT REGULATIONS 2018

SSI 2018/39

1. The above instrument is made in exercise of the powers conferred by section 113(1) and paragraph 11 of schedule 1 of the Local Government Finance Act 1992. It is subject to the negative procedure.

Policy Objective

2. The policy objective for this instrument is to ensure that a young person (or persons) who has (or have) left the care of a local authority and share a dwelling with one other person do not cause that other person to lose their entitlement to a 25% single person's Council Tax discount.

Consultation

2. Key stakeholders, including The Children's Society, Barnardo's Scotland and the Convention of Scottish Local Authorities (COSLA) publicly support a change in legislation to allow for young people who have left the care of a local authority be exempted from Council Tax. These Regulations compliment the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2018 in delivering that policy. Given the breadth of support for the measure, the Regulations have not been the subject of a formal consultation exercise, although the views of local authorities have been sought during their development.

Financial Effects

3. Official statistics suggest that around 4,000 young people are eligible for after care services in Scotland and would therefore potentially be within the scope of these Regulations. However, the proportion of this population who share a dwelling with one other person who would otherwise be in receipt of a Council Tax single person's discount is not known. Because this will be a subgroup of a very small proportion of around 2.4 million dwellings liable for Council Tax in Scotland the overall financial effect, in terms of Council Tax revenues foregone, from these Regulations is expected to be de minimis.

Impact Assessments

4. 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.