

POLICY NOTE

THE COUNCIL TAX REDUCTION (SCOTLAND) AMENDMENT (NO. 2) REGULATIONS 2018

SSI 2018/211

1. The above instrument is made in exercise of the powers conferred by sections 80 and 113 and paragraph 1 of schedule 2 of the Local Government Finance Act 1992. It is subject to the negative procedure.

Policy Objective

2. The Council Tax Reduction (CTR) scheme is a means tested relief which reduces the Council Tax liability of low income households depending on individual circumstances. Entitlement to CTR therefore requires the income and capital of the applicant to be determined.

3. Carer's Allowance (CA) is being devolved to the Scottish Government. CA will continue to be administered by the Department for Work and Pensions (DWP) under an Agency Agreement for a transitional period. Carer's Allowance Supplement (CAS) will be provided by Scottish Government as an additional payment, twice a year to eligible CA recipients in Scotland.

4. This instrument amends the principal CTR Regulations to ensure any CAS received are excluded from the calculation of income and, in the case of arrears thereof, of capital for CTR purposes. This will ensure that CAS payments received will have no impact on the level of Council Tax reduction an applicant may be entitled to.

Consultation

5. As this instrument does not alter the policy intention of the principal Regulations and ensures payments made under the CAS will benefit the recipients rather than being used to meet increased Council Tax liabilities, it was not considered necessary to consult on the policy. COSLA and the local authority practitioner community have been engaged in the development of these regulations to ensure they can be implemented.

Financial Effects

6. This instrument has no impact on Council Tax receipts or liabilities.

Impact Assessments

7. An Equalities Impact Assessment (EQIA) was undertaken in development of the principal Regulations. As these amending 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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