

POLICY NOTE

THE COUNCIL TAX REDUCTION (SCOTLAND) AMENDMENT (NO. 3) REGULATIONS 2022

SSI 2022/161

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

<p>The purpose of these Regulations is to rectify minor errors and omissions in the Council Tax Reduction (Scotland) Regulations 2021 (as amended) to ensure that the policy intention is fully carried out.</p>

Policy Objectives

2. This instrument amends the Council Tax Reduction (Scotland) Regulations 2021 (“the Working Age Regulations”).

3. The overarching policy intention of the Working Age Regulations is to ensure that, as far as practicable, a household in the same circumstances will receive the same level of reduction under the Council Tax Reduction scheme whether it is on Universal Credit or not. The changes in this instrument rectify some minor errors and omissions to ensure that policy intention is fully carried out. They also ensure that the introduction of child disability payment and adult disability payment is properly reflected in the council tax reduction scheme, and that where reference is made in the Regulations to amounts in paragraph 17 of schedule 1 the figures reflect the amounts as adjusted.

Consultation

4. No formal consultation was required to be carried out in relation to these Regulations.

Impact Assessments and Financial Effects

5. The instrument is an update amending existing principal Regulations, and there are no specific impact assessments in relation to the changes made by this instrument. The amendments will have a minimal impact on the cost of the scheme.

Scottish Government
Directorate for Local Government & Communities
May 2022