

PE1976/N: Backdate council tax discounts for dementia to the date of GP certification

Cabinet Secretary for Finance and Local Government written submission, 10 December 2025

Thank you for your recent letter regarding the Committee's discussion on 25 November 2025 of PE1976.

My officials continue to consider this important issue and options for addressing it in the context of the existing legislative framework within which council tax and severe mental impairment interacts.

As part of our exploration of legislative options, we will work in partnership with local government, in line with the Verity House Agreement. We will therefore work with COSLA, local authorities and other stakeholders to ensure their views are fully considered and to minimise the risk of unintended consequences.

I appreciate the Committee's interest in this issue. An update will be provided to the Committee once the necessary work has been completed and proposals are at a more advanced stage, which I expect to be early in the next parliamentary session.

Yours sincerely

SHONA ROBISON