Dear Derek

Consolidation of Council Tax instruments

You will recall that I have previously written to you about the Council Tax Reduction (CTR) scheme. In particular, the Committee has asked as to when the Government would propose to consolidate the Council Tax Reduction (Scotland) Regulations 2012 and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012.

In your letter to the Committee on 7 February 2018, you highlighted that the Scottish Government’s focus was to consider wider potential changes to the CTR scheme to reflect the significant changes taking place to the benefit system. While you were not able to provide a timetable for consolidating the CTR scheme Regulations, you indicated that you would update the Committee “on potential ways forward for the CTR scheme in the light of changes to both the reserved and devolved benefits systems in the late summer of this year.”

The Committee considered the Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2018 (SSI 2018/211) at its meeting on Tuesday 4 September 2018. This is the fourteenth amending Regulations. As well as drawing to the attention of the Parliament to the Regulations on the grounds that they raise a devolution issue, the Committee also agreed to write to you to obtain an update on the Scottish Government's plans to review the CTR scheme, in light of recent and impending changes to both the reserved and devolved benefits systems.
While I appreciate that the Scottish Government does not concur with the Committee’s view that consolidation of these Regulations is essential, the Committee would appreciate an update on your plans in this area.

Yours,

[Signature]

Convener of the Delegated Powers and Law Reform Committee