

Social Justice and Social Security Committee

SSI cover note

18th Meeting, (Session 6), 9 June 2022

Title of Instrument: [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2022](#)

Laid Date: 11 May 2022

Reporting deadline: 19 June 2022

Type of instrument: Negative

Parliamentary procedure:

Under [Rule 10.4](#) of Standing Orders, the Parliament has 40 days to consider a motion to annul a negative instrument from the date the instrument was laid. No motion to annul has been laid, so the Committee is asked to agree on whether it has concluded its consideration of this instrument. Further information on the negative procedure can be found on the [Parliament's website](#). The Committee is asked to consider and agree on whether it has concluded its consideration of this instrument.

Background and Purpose

1. The instrument amends the Council Tax Reduction (Scotland) Regulations 2021 to rectify some minor errors and omissions to ensure that the policy intention is fully carried out.
2. The policy intention of the 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.
3. This instrument also ensures that the introduction of child disability payment and adult disability payment is properly reflected in the Council Tax Reduction scheme.
4. Further information is contained in the [Policy Note](#) (annexe A)

Delegated Powers and Law Reform Committee consideration

5. The Delegated Powers and Law Reform (DPLR) Committee considered the instrument at its meeting on [17 May](#) and made no recommendations in relation to this instrument.

For decision

6. The Committee is invited to consider any issues it wishes to raise regarding this instrument.

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.

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.

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