

# **PE1976/K: Backdate council tax discounts for dementia to the date of GP certification**

## **Scottish Government submission, 15 July 2024**

Thank you for your correspondence requesting further information from the Scottish Government in relation to PE1976.

As advised in our previous response the rules in relation to severe mental impairment and benefit entitlement are set out in Article 4 of the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003 (“the 2003 Order”). To be disregarded on grounds of severe mental impairment in working out the entitlement of another person to a single occupancy discount, a person must be entitled to, or the partner of someone who is entitled to, certain benefits; or a person who would be so entitled, but for the fact that they are of pension age. Where a person who is disregarded lives alone, or only with other people who are disregarded, their home will be exempt from liability to council tax.

We have explored the Committee’s query which we assume relates to the removal of the requirement for a person to be entitled to a qualifying benefit in order to be disregarded for the purposes of the single occupancy discount and, in turn, for their property to be exempt from council tax liability where appropriate. After consideration of this change, we have concluded that it can only be made through an amendment to the 2003 Order, possibly accompanied by an amendment to the Council Tax (Exempt Dwellings) (Scotland) Order 1997. The Scottish Government will explore this further in partnership with Local Government at the next meeting of the ‘Joint Working Group on Council Tax Reform’ (JWG) when they next meet at the end of summer.

With regard to a local authority flexibility to apply discretionary Council Tax discounts or exemptions to anyone in their area where they consider that appropriate, the Scottish Government will discuss this with Local Government through the JWG. Primary legislation would be needed if such a power is to be given to local authorities.

I hope that you find this helpful.

**Local Government and Housing Directorate**