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Bill Bowman MSP
Convener
Delegated Powers and Law Reform Committee
The Scottish Parliament
Edinburgh
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11th May 2020

Dear Bill,

Thank you for your letter of 24 April concerning the Council Tax Reduction (Scotland) Regulations 2012 and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012.

I am glad you welcome the production of Keeling versions of the regulations, and as previously stated we will consider producing further versions periodically. However, the Scottish Government's position remains that we see no need for a formal consolidation exercise to be carried out, for the reasons I have set out previously.

In your letter you refer to the Regulations raising a devolution issue. The Scottish Government does not accept that is the case, and remains strongly of the view that the Regulations have been made under the correct powers. The Council Tax Reduction scheme is a reduction in tax liability, rather than a benefit, and so is established using the relevant powers set out in the Local Government Finance Act 1992. They are therefore designed to fit within the scope of those powers.

Yours sincerely,

GRAEME DEY

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