

Petitioner submission of 6 September 2023

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

With reference to PE1976/F Alzheimer Scotland submission of 14 June 2023

Presently Council Tax Severe Mental Impairment (SMI) disregards across Scotland, Wales and England require the person to be in receipt of both a "qualifying benefit" and GP certification stating when the person first had Dementia. Council Tax is managed by individual local authorities however, the qualifying benefits come under the control of the central UK Government's Department of Work and Pensions.

In line with the proposal made by Alzheimer Scotland, I would invite the Scottish Ministers through the Joint Working Group to consider the observation made in response to the petition placed before the House of Commons on the petitioner's behalf on 5th September 2022 by the then Chancellor Rishi Sunak.

<https://hansard.parliament.uk/Commons/2022-09-05/debates/22090562000168/CouncilTaxDiscountsForDementia>

I would ask that consideration be given to the final paragraph of the observation which reads:

“However, councils have considerable flexibility, under section 13A of the Local Government Finance Act 1992, to provide discretionary council tax discounts or exemptions to anyone in their area where they consider that appropriate. This could include offering support to those individuals with a severe mental impairment, including where they may not have demonstrated entitlement to a qualifying benefit.”