

Citizen Participation and Public Petitions Committee
Wednesday 26 November 2025
18th Meeting, 2025 (Session 6)

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

Introduction

Petitioner Derek James Brown

Petition summary Calling on the Scottish Parliament to urge the Scottish Government to require council tax discounts to be backdated to the date a person was certified as being severely mentally impaired, where they then go on to qualify for a relevant benefit.

Webpage <https://petitions.parliament.scot/petitions/PE1976>

1. [The Committee last considered this petition at its meeting on 19 March 2025.](#) At that meeting, the Committee agreed to write to the Cabinet Secretary for Finance and Local Government.
2. The petition summary is included in **Annexe A** and the Official Report of the Committee's last consideration of this petition is at **Annexe B**.
3. The Committee has received new written submissions from the Scottish Government and the Petitioner, which are set out in **Annexe C**.
4. [Written submissions received prior to the Committee's last consideration can be found on the petition's webpage.](#)
5. [Further background information about this petition can be found in the SPICe briefing](#) for this petition.
6. [The Scottish Government gave its initial response to the petition on 30 September 2022.](#)
7. Every petition collects signatures while it remains under consideration. At the time of writing, 9 signatures have been received on this petition.

Action

8. The Committee is invited to consider what action it wishes to take.

Clerks to the Committee
November 2025

Annexe A: Summary of petition

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

Petitioner

Derek James Brown

Date Lodged

26 September 2022

Petition summary

Calling on the Scottish Parliament to urge the Scottish Government to require council tax discounts to be backdated to the date a person was certified as being severely mentally impaired, where they then go on to qualify for a relevant benefit.

Previous action

I have written to Liz Smith MSP. In January 2020 I appealed to a Tribunal, in December 2020, I took it to the High Court (Brown v Hambleton District Council [2021] EWHC 1 (Admin).pdf) which established that the present laws allow councils to wait until both, GP certification and the Qualifying Benefit are received.

I did a Freedom of Information request which established that 22 out of 32 Scottish Councils do not backdate to the date of GP certification effecting 20,253 households.

I have undertaken 3 GOV.UK online petitions.

Background information

There are over 600,000 people with dementia in the UK who receive care at home.

People with dementia are only disregarded (not counted) for council tax if they have a medical certificate and are in receipt of certain benefits. This means that many people with dementia have to wait months or years to qualify for council tax discounts after they have been diagnosed.

If council tax discounts were backdated to the date a person was certified as being severely mentally impaired, people with dementia could potentially save thousands of pounds.

Annexe B: Extract from Official Report of last consideration of PE1976 on 19 March 2025

The Convener: PE1976 is on backdating council tax discounts for people with dementia to the date of general practitioner certification. The petition, which was lodged by Derek James Brown, calls on the Scottish Parliament to urge the Scottish Government to require council tax discounts to be backdated to the date when a person was certified as being severely mentally impaired, where they then go on to qualify for a relevant benefit.

We previously considered the petition on 12 June 2024, when we agreed to write to the Scottish Government. The response from the Scottish Government states that removing the requirement for a person to be entitled to a qualifying benefit in order to be disregarded from council tax would require changes to legislation. The Scottish Government was due to explore the issue further in partnership with local government at what was then to be the next meeting of the joint working group on council tax reform at the end of summer 2024.

I think that we were quite impressed by the petition when we first heard about it, as it raises legitimate issues, and I do not think that we have had an update on the outcome of that conference in 2024. Do colleagues have any suggestions for how we might proceed?

Maurice Golden: We should write to the Scottish Government to seek an update on its work with local government to explore removing the requirement for a person who has been certified as being severely mentally impaired to be entitled to a qualifying benefit in order for them to be disregarded when calculating council tax liability.

Fergus Ewing: I concur with that. I am just rereading some of the papers. In a previous discussion of the petition, you observed, convener, that people should not “be denied the benefits to which they are entitled”.—[Official Report, Citizen Participation and Public Petitions Committee, 18 January 2023; c 24.]

As I recall, it was the petitioner’s wife who had severe Alzheimer’s disease and who took the matter to a tribunal, which established that the present law allows councils to wait until not GP certification but the much later event of a qualifying benefit being received. That means that Governments can limit their liability to pay debt benefits by allowing the process to become protracted and delayed, which is entirely wrong.

I will supplement Mr Golden’s suggestion. Because the issue of disability benefits entitlements is very much in the news at the moment, I wonder whether we might ask the minister to do two things. The first is something that the minister failed to do in the original reply, which is to say whether the Scottish Government agrees in principle that the petitioner has a strong argument. All that the Government said was that the suggestion would require a change in the law, but it ducked the question of the principle.

My second point follows on from that, if the Government agrees that that principle is applicable. I cannot really see how it could not apply—it must. There is a political

question about how severe disabilities should be before someone gets benefits but, if someone has severe Alzheimer's, there is no doubt that they should be getting the benefits from the day that the diagnosis is made. The Scottish Government should take that up specifically with the UK Government as a point of principle. I commend Mr Brown for being dogged in his pursuit of that principle.

The Convener: Are colleagues content with the suggestions from Mr Golden and Mr Ewing and that we write to the Scottish Government making the points that have been raised?

Members *indicated agreement.*

The Convener: Thank you—that is what we will do.

Annexe C: Written submissions

Cabinet Secretary for Finance and Local Government written submission, 5 November 2025

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

Thank you for your correspondence requesting further information from the Scottish Government in relation to PE1976, I am grateful for the additional opportunity to contribute to the Committee's consideration of this petition.

As advised in the government's previous response, updating the position in relation to severe mental impairment and benefit entitlement would require a change to legislation.

The Scottish Government appreciates the concerns raised by the Committee and agrees in principle with the argument presented by the petitioner.

I can confirm that the Scottish Government is actively exploring legislative options and intends to bring forward proposals in the coming months to address this issue.

This will be subject to the successful completion of the parliamentary process. I will write to the Committee with an update following the conclusion of that process.

As outlined in officials' previous submission, Scottish Ministers have the power under section 113(1) and paragraph 2(1)(c) of schedule 1 of the Local Government Finance Act 1992 to set out by order conditions that must be satisfied, over and above those set out in paragraph 2 of schedule 1, in order that a person be classed as having severe mental impairment.

We therefore have the powers to list the qualifying benefits for those who are classed as severely mentally impaired and have updated the list of qualifying benefits to include the new devolved Scottish disability benefits to ensure those in Scotland do not miss out.

The Scottish Government has considered the interaction between UK benefits and the Council Tax disregard for people who are certified as being severely mentally impaired. As liability for Council Tax falls within devolved competence, we are able to explore our own options and are doing so.

With regard to broader reform to council tax, the Scottish Government and COSLA have jointly published the [Future of council tax in Scotland: consultation](#), which seeks views on approaches to Council Tax reform.

The consultation forms part of a wider joint programme of work aimed at building consensus on changes to the system in the future. The Scottish Government is not advocating for any specific reform at this stage, and none of the models presented reflect the Government's official policy position.

However, the consultation invites responses from individuals, households, communities, and organisations across Scotland on the range of illustrative options set out in the paper.

The consultation was published on 27 October 2025 and will close on 30 January 2026. The work is supported by an analysis [report](#) undertaken by the Institute for Fiscal Studies, which provides detailed modelling and evidence to support the public discussion. Members of the public can respond to the consultation via the Scottish Government's Citizen Space platform - [Consultation - Citizen Space - The Future of Council Tax in Scotland](#).

Yours sincerely,

SHONA ROBISON

Petitioner written submission, 12 November 2025

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

I warmly welcome the written submission by the Cabinet Secretary for Finance and Local Government, Shona Robison MSP, in particular paragraphs 3 and 4:-

"The Scottish Government appreciates the concerns raised by the Committee and agrees in principle with the argument presented by the petitioner.

I can confirm that the Scottish Government is actively exploring legislative options and intends to bring forward proposals in the coming months to address this issue." Together with the confirmation in paragraph 8 that:-

"As liability for Council Tax falls within devolved competence, we are able to explore our own options and are doing so."

I trust this will lead to the Scottish Government adopting petition PE1976.