The Funeral Expense Assistance (Scotland) Amendment Regulations 2024

The Funeral Expense Assistance (Scotland) Regulations 2019	Title	Proposed Amendment
Regulation 2	Interpretation	This expands an existing provision which sets out the definition of 'funeral' to include alkaline hydrolysis. A consequence of this means that the definition of 'burial' has to be amended to include reference to the burial of powder, where a person's remains have been disposed of by way of alkaline hydrolysis, and also a definition of 'powder' as the residual matter following the disposal of human remains by way of alkaline hydrolysis.
Regulation 3(5)	Procedural matters - Applications	Omit reference to regulation 11 and to the estate of the deceased person. This is required as a consequence of omitting regulation 11.
Regulation 9(2)(b)	Eligibility – Residence conditions, place of funeral and status	This extends provision to include reference to an exceptional circumstance provision for funerals outwith the UK. This is a consequence of amendment to regulation 9(3A).
Regulation 9(3)(a-d)	Eligibility – Residence conditions, place of funeral and status	Substitute the existing provisions in relation to status by virtue of the EEA regulations as they were revoked by the Immigration and Social Security Co-Ordination (EU Withdrawal) Act 2020. The new provisions ensure that a person who would have been entitled to support for funerals in EU member states, Iceland, Liechtenstein, Norway or Switzerland ("funerals abroad") prior to the UK's withdrawal from the EU on 31 December 2020 will continue to be entitled to FSP for funerals abroad. This includes Irish citizens who were

		resident in the UK on or before IP completion day. This will not result in any loss of entitlement.
New regulation 9(3A)	Eligibility – Residence conditions, place of funeral and status	This expands an existing provision to allow FSP to be considered in exceptional circumstances for a funeral outside of the UK if an award is not allowable under para 2 - 4 of regulation 9. Normal residency rules will apply.
Regulation 11	Eligibility – Estate of deceased person	This omits an existing provision to deny an application based on available funds in the deceased's estate. This is in favour of introducing a change to explicitly deduct any available assets of the deceased that can be used for funeral costs from the award of FSP.
Regulation 13(1)	Assistance to be given – Amount of Funeral Expense Assistance	This is required as a result of the insertion of regulation 13(4A).
Regulation 13(2)	Assistance to be given – Amount of Funeral Expense Assistance	This is required as a result of the insertion of regulation 13(4A).
New regulation 13(4A)	Assistance to be given – Amount of Funeral Expense Assistance	This expands an existing provision to include costs for the disposal of human remains by means of alkaline hydrolysis. This will include fees levied by the operator (local authority or person responsible for the operation of the alkaline hydrolysis facility).
Regulation 13(5)	Assistance to be given – Amount of Funeral Expense Assistance	This will expand existing provision to allow reasonability to be applied if the deceased is buried or cremated or if the funeral is disposal of by way of alkaline hydrolysis outwith the area in which they resided and omits the current cap. The cost comparison will continue to apply for funerals abroad (under reg.9(3)) and outside the UK (under reg.9(3A)).
Regulation 13(6)(a)	Assistance to be given – Amount of	This provision will ensure that the lower flat rate will be awarded only if the deceased has left a fully paid up funeral plan.

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Regulation 13(7)(c)	Assistance to be given – Amount of Funeral Expense Assistance	This provision will refer to 'funeral' rather than 'burial or cremation'. This is a consequence of amendments made to regulation 2.
Regulation 13(8)	Assistance to be given – Amount of Funeral Expense Assistance	This provision will include a reference to alkaline hydrolysis in addition to cremation. This is a consequence of amendments made to regulation 2.
Regulations 14(1)(a)	Assistance to be given – Deductions from an award of funeral expense assistance	This provision will ensure we are making clear that only available funds will be deducted from an award of FSP, this will include funds which are available with confirmation being granted.
Regulation 14(1)(b)	Assistance to be given – Deductions from an award of funeral expense assistance	This provision will ensure only a policy in the name of the deceased, which is available towards the cost of the funeral, may be deducted from the FSP award.
New regulation 14(1)(d)	Assistance to be given – Deductions from an award of funeral expense assistance	This expands an existing provision to deduct from an award of FSP in relation to any available funds in the deceased's estate that can be used towards meeting the funeral costs, this includes partially paid pre-paid funeral plans. This is a consequence of omitting regulation 11.