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Scottish Commission on Social Security
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10 December 2024

Dear Ed,

Social Security Miscellaneous Amendment Regulations

I am writing to provide SCoSS with a draft of the Social Security (Best Start Grants, Best Start Foods, Funeral Support Payment, Scottish Child Payment and Winter Heating Payment) (Miscellaneous Amendment) (Scotland) Regulations 2025, made under section 13 of the Social Security Act 1988, section 175(4) of the Social Security Contributions and Benefits Act 1992 and sections 30(2), 32(2), 34, 79 and 95 of the Social Security (Scotland) Act 2018.

I enclose a draft set of regulations, including a table of amendments, and I request that the Commission prepare and submit a report to the Scottish Ministers in accordance with their function under section 22(1)(b) of the Social Security (Scotland) Act 2018.

These draft regulations make changes to the regulations for Best Start Grant, Best Start Foods, Funeral Support Payment, Scottish Child Payment and Winter Heating Payment. This is because these Scottish Government benefits currently use tax credits to establish eligibility and/or child responsibility, and HMRC have announced that the tax credit scheme will end on 5 April 2025. Tax credits closed for new applications in April 2019 and all current recipients of tax credits have been invited to claim Universal Credit as part of a managed migration programme which started in August 2023 in Scotland.

These draft regulations therefore remove all references to child tax credit and/or working tax credit, to ensure that our devolved legislation continues to correctly reflect the reserved benefits that continue to provide a route for eligibility and child responsibility.

Along with the draft regulations, to assist SCoSS with their scrutiny, I am also providing a draft policy note and some draft versions of the relevant impact assessments (others are still being drafted but we hope to share them in due course). These impact assessments are live

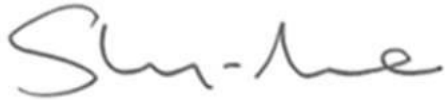
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documents and may continue to be updated as we gather more data before the Regulations are formally laid before Parliament.

Finally, I want to extend my thanks to the Commission for considering these regulations. I look forward to receiving your report in due course.

Yours sincerely



SHIRLEY-ANNE SOMERVILLE

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