

Bruce Crawford MSP
Convener
Finance and Constitution Committee
The Scottish Parliament
Edinburgh
EH99 1SP



Sent via email

11 May 2020

Dear Convener,

The Scottish Fiscal Commission has today [published](#) estimates of the costs of two Scottish Government policy changes included in the Coronavirus (Scotland)(No. 2) Bill.

We have estimated the cost of a temporary extension to the period in which those who have paid the Additional Dwelling Supplement (ADS) can sell their previous main residence and qualify to claim an ADS repayment. The policy extends the window in which a repayment claim can be made from 18 months to 27 months.

The policy aims to mitigate the effect on those who are unable to qualify for repayment of ADS within the normal 18 month period because of disruption in the housing market as a result of the COVID-19 lockdown. The Commission estimates the policy to cost a total £10 million, spread over three years.

The second policy costed by the Scottish Fiscal Commission is the introduction of a Coronavirus Carer's Allowance Supplement. The Supplement of £230.10 will be paid in June alongside the existing twice-yearly Carer's Allowance Supplement payment of £230.10. This additional payment is expected to be made to the 83,000 people already receiving Carer's Allowance and will cost £19 million in 2020-21.

We are happy to answer any questions the Committee may have. We will publish this correspondence and our publication on our website.

Yours sincerely,

A handwritten signature in black ink that reads "Susan".

Dame Susan Rice