



SELF-DIRECTED SUPPORT: CONSULTATION ON DRAFT STATUTORY GUIDANCE ON CARE AND SUPPORT

Response by the Low Incomes Tax Reform Group

1. Executive summary

- 1.1. We welcome the opportunity to respond to the draft statutory guidance and the requested respondent information form is attached.
- 1.2. LITRG responded to the first consultation on self-directed support in March 2011¹, and our concerns and recommendations remain the same in respect of this latest guidance.
- 1.3. Comprehensive and clear support must be offered to individuals, local authorities, care workers and family members involved in making decisions on independent living. The draft guidance has a crucial role to play in providing this support.
- 1.4. A lot of the questions are outwith our usual remit, but we have included comment on Questions 4C and 11C where we think appropriate improvements to the guidance may be made in respect of people who use payments to employ a personal assistant and as a result become an employer.

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http://www.litrg.org.uk/Resources/LITRG/Documents/2011/04/Scot_Govt_self_directed_support160311.pdf

2. Introduction

2.1. *About us*

2.1.1. The Low Incomes Tax Reform Group (LITRG) is an initiative of the Chartered Institute of Taxation (CIOT) to give a voice to the unrepresented. Since 1998 LITRG has been working to improve the policy and processes of the tax, tax credits and associated welfare systems for the benefit of those on low incomes.

2.1.2. The CIOT is a charity and the leading professional body in the United Kingdom concerned solely with taxation. The CIOT's primary purpose is to promote education and study of the administration and practice of taxation. One of the key aims is to achieve a better, more efficient, tax system for all affected by it – taxpayers, advisers and the authorities.