

PUBLIC SERVICES AND GOVERNMENT

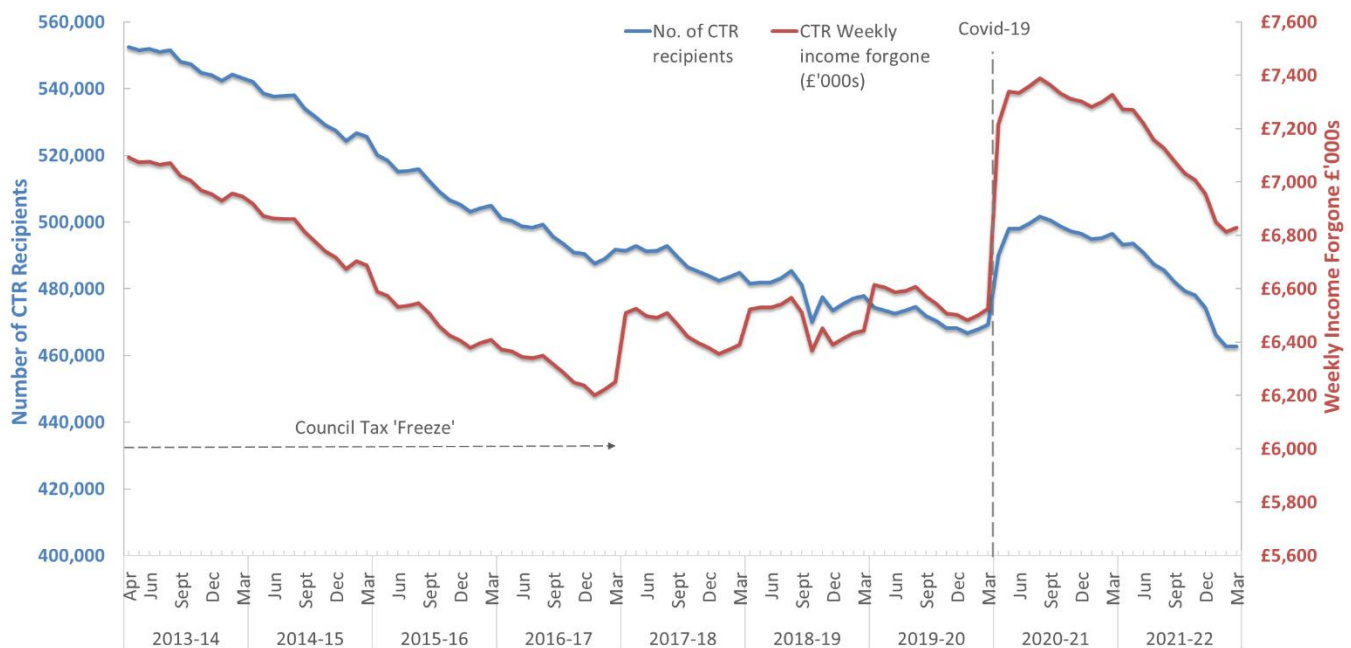
Council Tax Reduction in Scotland, 2021-22

(Published 21 June 2022)

This publication provides statistics on the Council Tax Reduction (CTR) scheme, which reduces the Council Tax (CT) liability of lower income households in Scotland. A Council Tax Reduction 'recipient' can be a single person or a couple, with or without children, since Council Tax is charged on a per-dwelling basis, rather than to individuals.

The statistics are based on monthly data extracts from local authorities, and cover the time period April 2021 to March 2022. This publication therefore covers the period when the Coronavirus (Covid-19) pandemic was ongoing and makes references to the previously published March 2021 statistics for comparative purposes.

Chart 1: CTR recipients and weekly income forgone in Scotland, April 2013 to March 2022



Key Points

- There were 462,670 Council Tax Reduction recipients in Scotland in March 2022, a decrease of 7 per cent from 496,580 in March 2021. These recipients live in almost one-fifth of the chargeable dwellings.
- From the introduction of the CTR scheme in April 2013 to March 2020, the number of Council Tax Reduction recipients in Scotland gradually decreased. However there were large rises in caseload in 2020 due to the initial economic impact of Covid-19 before continuing its gradual decrease to March 2022. The number of CTR recipients was 16 per

cent (89,710 recipients) lower in March 2022 than when the scheme began. Council Tax and Council Tax Reduction reforms, alongside increases in Council Tax since April 2017 (excluding 2021 where there was a council tax freeze), have also resulted in increases in the total weekly Council Tax Reduction awarded.

- As shown in Chart 1, the total number of CTR recipients in Scotland decreased over the course of 2021-22 with the largest decrease of 1.7 per cent observed in January 2022 compared to the previous month. The total number of CTR recipients in Scotland increased marginally to 462,670 in March 2022 which halts the downward trend observed in the previous nine months but still means the number of CTR recipients is only slightly above the lowest level ever recorded, which occurred in February 2022. This is likely driven by economic and employment conditions recovering after the pandemic.
- The weekly income forgone by local authorities due to the Council Tax Reduction scheme was £6.829 million in March 2022, compared to £7.328 million in March 2021.
- The provisional income forgone on Council Tax Reduction in Scotland in 2021-22 was £358.8 million.
- On average, CTR recipients saved over £750 a year on Council Tax as at March 2022.
- Of all Council Tax Reduction recipients in March 2022:
 - 58 per cent (265,810 recipients) were in one of the 30 per cent most deprived areas in Scotland compared to 57 per cent in March 2021;
 - 36 per cent (165,820 recipients) were aged 65 or over compared to 34 per cent in March 2021; and
 - 16 per cent (72,710 recipients) were lone parents, the same as in March 2021.

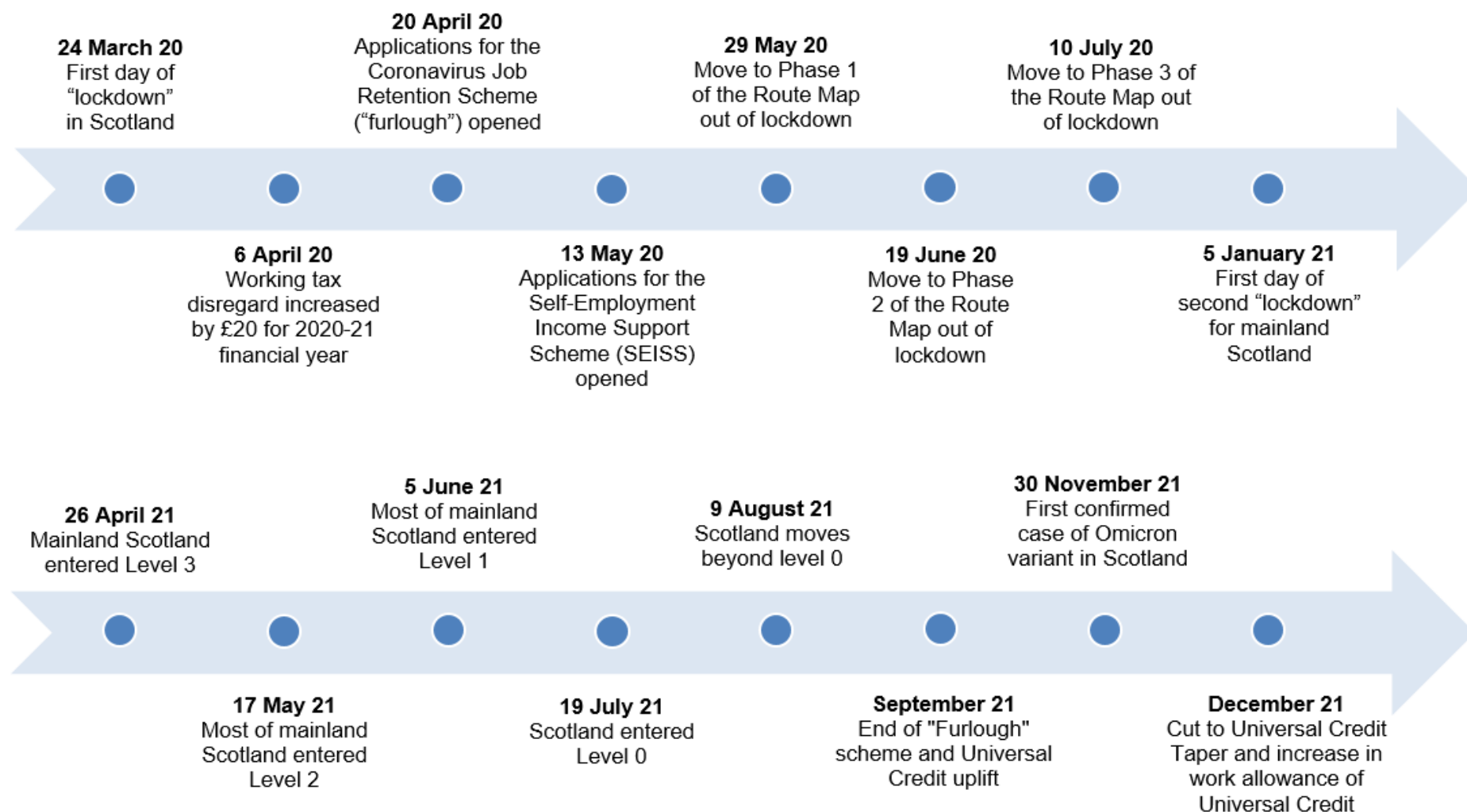
Changes in Council Tax and CTR changes since 1 April 2017

Chart 1 also shows the impact the following changes have had on the Council Tax Reduction scheme:

- The end of the Council Tax “freeze” which can be seen with the increase in Council Tax income forgone due to CTR in April annually since 2017 (excluding 2021);
- The continued roll out of Universal Credit (UC).

The figures reported in this publication should be viewed in light of the economic impacts of the Covid-19 pandemic. Some of the wider UK policy interventions introduced can be seen from the timeline in Figure 1. More information can be found on the [Coronavirus in Scotland](#) webpage.

Figure 1: Timeline of major Covid-19 UK policy interventions



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Glossary and Things you Need to Know about this Release

Covid-19 Pandemic - An ongoing (during period of publication) global pandemic of coronavirus disease 2019 (Covid-19). This has resulted in restrictions being implemented across the country with multiple policy interventions to deal with the health, economic and other impacts of Covid-19. The first national lockdown began on 24 March 2020.

Passporting Benefits – Receiving one of the following benefits for those on lower income has the practical effect of automatically qualifying the recipient for full CTR:

- **Jobseeker’s Allowance (Income Based)** – paid to those who are unemployed and are on a low income.
- **Employment and Support Allowance (Income Related)** – paid to those on a low income whose ability to work is limited by an illness or disability.
- **Income Support** – paid to those on a low income and under state pension age, who are not sick or available for work.
- **Pension Credit (Guarantee Credit)** – paid to those on a low income who are over the qualifying age for state pension.

Note: Universal Credit (UC) replaces the above four benefits that currently passports recipients to full CTR. UC also replaces Working Tax Credits and Child Tax Credits.

Applicable Amount – Every household has a maximum amount of weekly income they can receive, before their income starts to affect their CTR. This figure is called the applicable amount. The applicable amount varies depending on the age, size of family, and any special needs they may have (for example if anyone is disabled).

The applicable amount has three main parts, these are:

- a personal allowance - either single/couple
- an amount for any dependent children - children's personal allowance
- a premium - an extra amount that is awarded depending on circumstances.

The applicable amount is the amount the Government says you need to live on each week. It is either personal allowances only, or a combination of personal allowances and premiums.

Premiums - Eligibility for premiums is based on personal circumstances. For example, those who receive Carers Allowance for caring for a disabled person will receive a carer premium. There are also premiums for disabled people. Different rates apply depending on household make-up. For example a disabled single person will get £35.10 whilst a couple (where either one or both is disabled) will get £50.05. Some examples of personal allowances and premiums for 2021-22, alongside the 2020-21 figures are given in Table 1.

Income - Regulations state what counts as income in the calculation of CTR. Income includes earnings, income from capital, other income paid on a regular basis, and social security benefits. Income can either be fully taken into account, partially taken into account or fully disregarded.

Table 1: Value of certain CTR personal allowances and premiums (per week), 2020-21 and 2021-22

Personal Allowances	2020-21	2021-22
Single applicant aged 18 to 25 years	£58.90	£59.20
Single applicant aged over 25 years	£74.35	£74.70
Single applicant who has reached state pension age	£187.75	£191.15
Couple at least one aged 18 years	£116.80	£117.40
Couple at least one aged over state pension age	£280.85	£286.05
Child or young person (from birth to the day before their 20th birthday)	£85.34	£85.75
Premiums	2020-21	2021-22
Disability premium for a single person	£34.95	£35.10
Disability premium for a couple	£49.80	£50.05
Enhanced disability premium for a single person	£17.10	£17.20
Enhanced disability premium for a couple	£24.50	£24.60
Enhanced disability premium for a child	£26.60	£26.67
Severe disability premium for a single person	£66.95	£67.30
Severe disability premium for a couple where one qualifies	£66.95	£67.30
Severe disability premium for a couple where both qualify	£133.90	£134.60
Carer Premium	£37.50	£37.70
Disabled child premium	£65.52	£65.94

Income Assessment – This is a calculation which is taken to determine eligibility for CTR if the eligibility criteria is satisfied. The income assessment compares the household's income and their applicable amount.

- If **total income is less than the applicable amount** then full CTR will be awarded.
- If **total income is greater than applicable amount** then the household is expected to contribute 20 per cent of their excess income to their Council Tax liability. This results in a tapering effect, where CTR awards decrease as income increases.

Excess Income – This is the amount left after deducting the household's applicable amount from their total income.

Full CTR – The amount of CTR awarded is equal to the full amount of Council Tax liability for the applicant (less any appropriate non-dependent disregards). For example, if an applicant lived in a Council Tax (Band C) house in Edinburgh, and their weekly Council Tax liability was £22.82 in 2021-22, their award would equal their Council Tax liability (£22.82) and they would pay no Council Tax if they receive full CTR.

Partial CTR – The household contributes 20 per cent of their excess income towards their Council Tax liability and the remainder of the liability is the CTR award. Figure 2 provides an illustrative example of the process for a partial CTR calculation.

Please note, throughout the publication:

- CTR recipients are as at monthly count date. See Methodology Notes, Section 2 for more details available at www.gov.scot/publications/council-tax-reduction/
- Number of CTR recipients figures are rounded to the nearest 10. Components may not sum to total due to rounding.
- Weekly income forgone estimates are based on 'number of recipients multiplied by average weekly reduction' for each local authority and benefit type for the given month.
- Weekly income forgone figures are rounded to the nearest £100. Components may not sum to total due to rounding. Percentage change are based on unrounded figures.
- Average awards are shown as pounds per week and rounded to the nearest penny.
- Where proportions are used, components may not sum due to rounding.
- Local authority figures (CTR recipients and weekly income forgone) for each month from April 2013 to the most recent are available at:
www.gov.scot/publications/council-tax-reduction-local-authority-tables-and-charts/

1. Introduction

The CTR scheme provides lower income households with a reduction in their Council Tax liability. The reduction can be any proportion of the liability, up to and including 100 per cent (i.e. the household has their Council Tax liability reduced to zero and pays no Council Tax).

CTR data is reported monthly from CTR extracts provided by local authorities on a monthly basis. This publication provides the data on the number of CTR recipients and the weekly income forgone from April 2021 to March 2022. It also makes references to the previously published March 2021 statistics for comparative purposes as the publication covers the period when the Covid-19 pandemic was ongoing. The publication also includes detailed analysis of additional characteristics and weekly awards for March 2022 CTR data and therefore supplements the monthly release for the data period up to March 2022 published on 24 May 2022.

Since introduction, entitlement to CTR in Scotland has broadly replicated, as far as possible, previous entitlement to Council Tax Benefit (the previous UK-wide benefit abolished in 2013).

The 2017-18 and 2018-19 Local Government Finance settlements included agreement between the Scottish Government and local government for locally determined Council Tax increases to be capped at 3 per cent in cash terms. In 2019-20 and 2020-21 they were capped at 3 per cent in real terms, which was 4.79 per cent (in 2019-20) and 4.84 per cent (in 2020-21) in cash terms. In 2021-22, Council Tax rates were frozen.

1.1 How CTR awards are calculated

Entitlement to CTR and the amount awarded is based on the characteristics and income of the applicant and their household. Figure 2 shows the process an application goes through to calculate whether CTR is awarded. Please note that this is a simplified version and does not include some additional features of the scheme (such as capital rules, non-dependant deductions and the second adult rebate). Figure 3 provides an illustration of a CTR calculation in 2021-22.

Figure 2: Process for calculating CTR awards

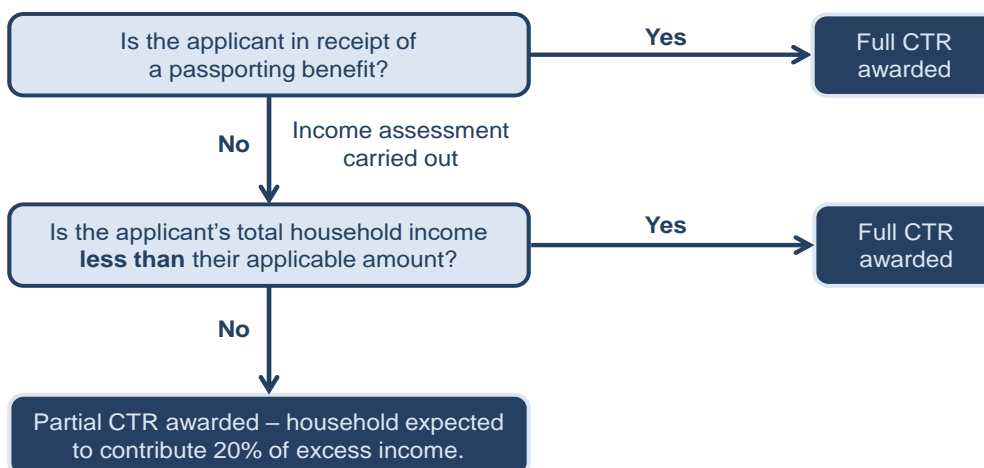


Figure 3: Illustration of CTR Calculation 2021-22

A single parent, with two children aged 12 and 14, who lives in a Band C property in Edinburgh.

The Band C Council Tax liability was £17.11 after single person discount of 25%.

Household weekly income consisted of:

- Net Earnings of £176.00
- Working Tax Credit of £57.78
- Child Tax Credits £109.42

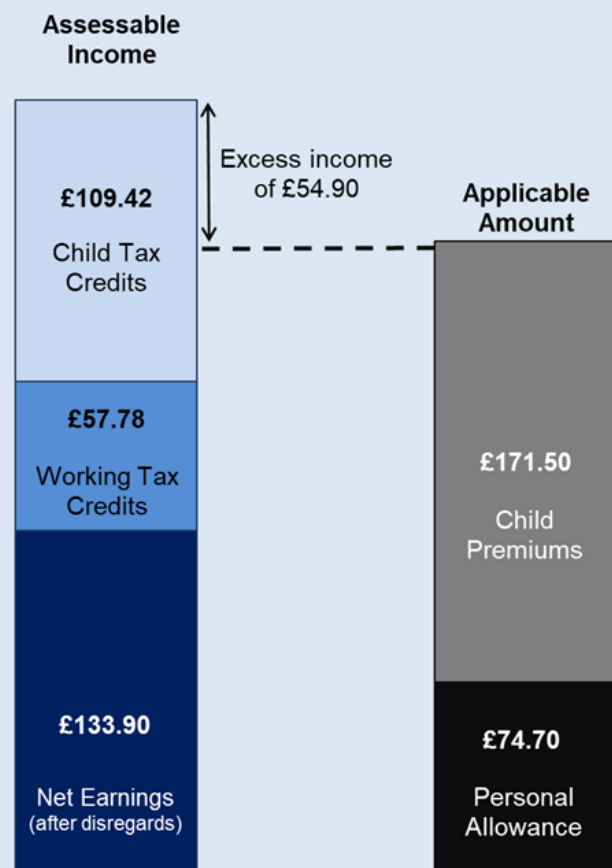
Income

Net Earnings	£176.00
Working Tax Credit	£57.78
Child Tax Credits	<u>£109.42</u>
Total Income	£343.20
Earnings Disregard (<i>Lone Parent</i>)	- £25.00
Earning Disregard (<i>Tax Credit</i>)	<u>- £17.10</u>
Total Income for CTR	£301.10

Calculation of household's CTR award

The applicable amount is calculated.
This household would receive the single personal allowance and two child personal allowance.

Single Personal Allowance	£74.70
Two Child Personal Allowance	<u>£171.50</u>
Applicable Amount	£246.20



This household's excess income is then £54.90 (£301.10 - £246.20).

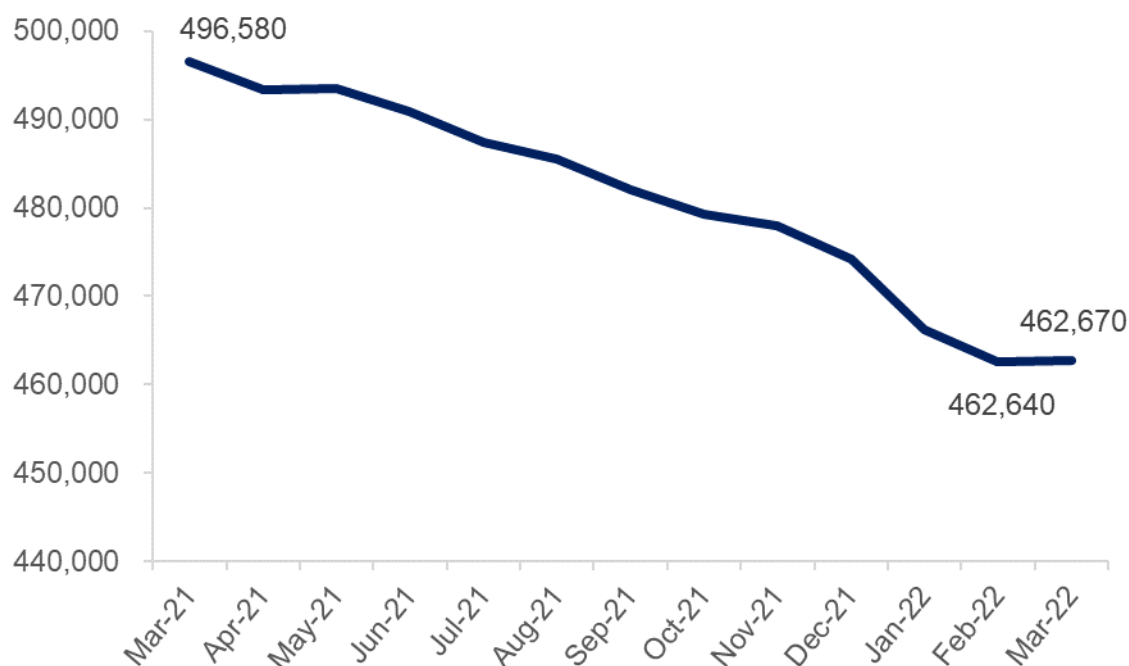
As the total income is greater than the applicable amount, partial CTR is awarded and the household is expected to contribute 20% of their excess income towards their Council Tax liability. So the **Weekly Household Contribution is £10.98** (20% of £54.90).

The weekly CTR is £6.13 (£17.11 - £10.98) and their council tax liability (i.e. the amount of council tax they need to pay) is £10.98.

2. Number of CTR Recipients

CTR data is reported monthly and this section presents analysis of CTR recipient numbers in 2021-22. The number of CTR recipients for each month from March 2021 to March 2022 is shown in Chart 2. The total number of CTR recipients in Scotland decreased from 496,580 recipients in March 2021 to 462,670 in March 2022, a decrease of 7 per cent during this period. However, the largest decrease in CTR recipients was observed in January 2022, with a low of 462,640 CTR recipients in February 2022, the lowest level ever recorded since the scheme started in April 2013.

Chart 2: CTR recipients, March 2021 to March 2022



The CTR recipients in Scotland decreased gradually between March 2021 and March 2022 in contrast to the rise in CTR recipients in Scotland observed in 2020-21 with the initial impacts of Covid-19. The largest decrease was recorded in January 2022 as shown in chart 3, when the total number of CTR recipients in Scotland decreased from December 2021 by 1.7 per cent (7,980 CTR recipients). Between June 2021 and February 2022, there were 9 consecutive monthly decreases with most of the decreases less than 0.8 per cent compared to the previous month.

Since March 2021 the total number of CTR recipients has decreased gradually month on month, but the changes have all been small, relative to the size of the total number of CTR recipients. This suggests a downward trend after the increases observed at the beginning of the pandemic in 2020. This is likely driven by economic and employment conditions recovering after the pandemic. There were only 2 months of the financial year with minor increases (observed in May 2021 and March 2022).

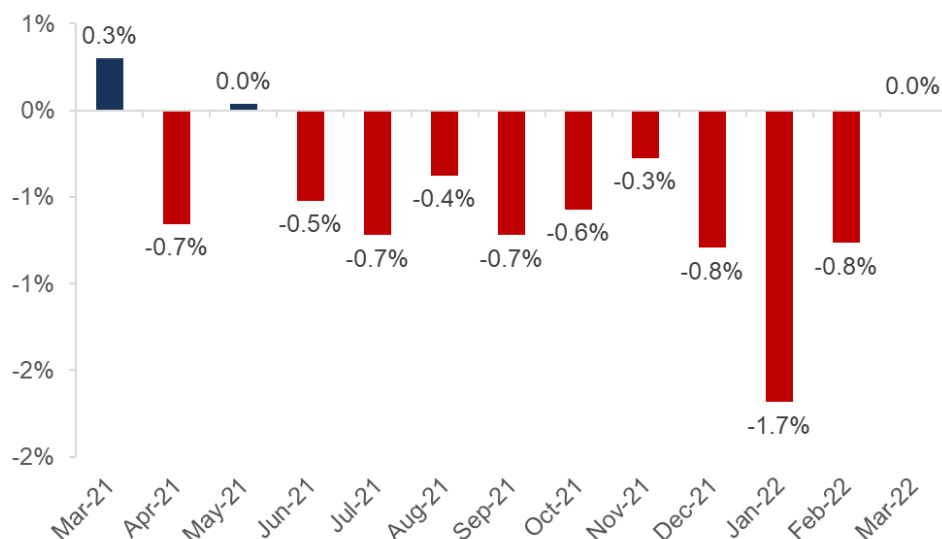
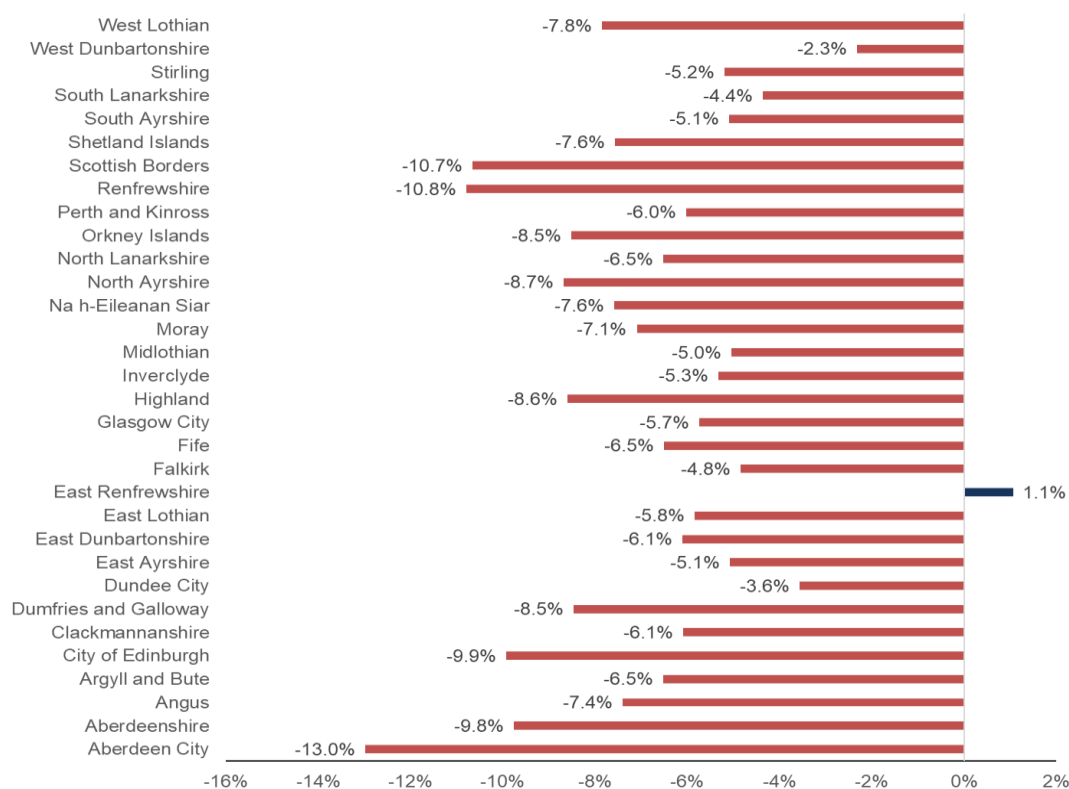
Chart 3: CTR recipients by monthly change, March 2021 to March 2022

Table 2 (next page) shows most local authorities recorded a decrease in CTR recipients between March 2021 and March 2022 (31 out of 32 local authorities), with the largest percentage decrease seen in Aberdeen City (-13.0 per cent) followed by Renfrewshire (-10.8 per cent) and Scottish Borders (-10.7 per cent) over this period. Only East Renfrewshire (1.1 per cent) recorded an increase during this period. Due to differences in the number of chargeable dwellings and characteristics of local authorities, there have been fluctuations and different volumes of CTR recipient movements across local authorities during the financial year which can be seen in chart 4.

Chart 4: CTR recipients by local authority, percentage change between March 2021 and March 2022

Details of CTR recipients and income forgone since the inception of CTR are available in the [Recipients and Income Forgone tables](#) published monthly.

Table 2: CTR recipients by local authority, March 2021 to March 2022

	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	% Change (Mar 21- Mar 22)
SCOTLAND	496,580	493,320	493,510	490,930	487,390	485,560	482,060	479,300	477,980	474,190	466,210	462,640	462,670	-6.8%
Aberdeen City	15,950	15,800	15,630	15,490	15,210	15,100	14,930	14,740	14,710	14,560	14,250	14,050	13,880	-13.0%
Aberdeenshire	13,020	12,850	12,860	12,800	12,560	12,460	12,370	12,350	12,260	12,540	12,080	11,760	11,750	-9.8%
Angus	8,790	8,830	8,750	8,750	8,650	8,580	8,520	8,510	8,460	8,370	8,240	8,180	8,140	-7.4%
Argyll and Bute	7,050	7,030	7,000	6,950	6,830	6,810	6,760	6,710	6,660	6,620	6,550	6,490	6,590	-6.5%
City of Edinburgh	35,750	35,520	35,350	35,080	34,680	34,720	34,720	34,500	34,100	33,500	32,730	32,620	32,200	-9.9%
Clackmannanshire	5,420	5,410	5,380	5,370	5,350	5,300	5,260	5,230	5,210	5,220	5,110	5,090	5,090	-6.1%
Dumfries and Galloway	13,830	13,750	13,670	13,580	13,390	13,220	13,310	13,220	13,230	13,070	12,770	12,740	12,660	-8.5%
Dundee City	17,960	17,980	17,840	17,960	18,110	18,160	18,110	18,060	18,060	17,730	17,320	17,250	17,320	-3.6%
East Ayrshire	13,590	13,550	13,510	13,520	13,450	13,420	13,300	13,170	13,240	13,170	13,030	12,850	12,900	-5.1%
East Dunbartonshire	5,740	5,720	5,670	5,680	5,590	5,600	5,530	5,530	5,560	5,490	5,410	5,350	5,390	-6.1%
East Lothian	7,030	7,030	7,040	6,980	6,980	6,990	6,980	6,990	6,970	6,920	6,870	6,830	6,620	-5.8%
East Renfrewshire	4,670	4,700	4,670	4,850	4,810	4,840	5,050	4,970	5,040	4,980	4,820	4,720	4,720	1.1%
Falkirk	13,200	13,230	13,250	13,110	13,050	13,030	12,950	12,900	12,820	12,720	12,560	12,510	12,560	-4.8%
Fife	31,850	31,910	32,000	31,810	31,740	31,620	31,280	30,950	30,740	30,520	29,990	29,840	29,780	-6.5%
Glasgow City	91,220	90,350	91,450	91,170	90,520	90,820	89,420	88,930	89,380	88,600	86,740	86,010	85,980	-5.7%
Highland	17,790	17,820	17,760	17,630	17,300	17,180	17,000	16,850	16,780	16,580	16,490	16,400	16,260	-8.6%
Inverclyde	9,580	9,550	9,500	9,410	9,410	9,410	9,320	9,360	9,360	9,330	9,200	9,090	9,070	-5.3%
Midlothian	6,150	6,190	6,170	6,130	6,110	6,070	5,980	5,960	5,940	5,930	5,890	5,850	5,840	-5.0%
Moray	5,780	5,780	5,740	5,710	5,670	5,640	5,600	5,560	5,490	5,450	5,380	5,350	5,370	-7.1%
Na h-Eileanan Siar	2,110	2,100	2,090	2,070	2,030	2,020	2,010	1,990	1,970	1,960	1,950	1,930	1,950	-7.6%
North Ayrshire	18,430	17,190	17,810	17,000	17,370	16,730	16,700	16,610	16,610	16,600	16,530	16,400	16,830	-8.7%
North Lanarkshire	37,260	37,220	37,020	36,840	36,510	36,450	36,190	36,100	35,870	35,550	35,110	34,550	34,830	-6.5%
Orkney Islands	1,410	1,380	1,390	1,390	1,330	1,310	1,360	1,330	1,340	1,270	1,220	1,210	1,290	-8.5%
Perth and Kinross	9,130	9,160	9,120	9,110	9,010	8,920	8,920	8,840	8,740	8,760	8,610	8,580	8,580	-6.0%
Renfrewshire	19,100	18,930	18,730	18,670	18,470	18,370	18,230	18,160	18,110	17,950	17,520	17,320	17,040	-10.8%
Scottish Borders	8,730	8,610	8,600	8,530	8,470	8,420	8,290	8,200	8,160	8,110	8,120	7,970	7,800	-10.7%
Shetland Islands	1,190	1,160	1,150	1,160	1,140	1,130	1,110	1,110	1,110	1,110	1,080	1,060	1,100	-7.6%
South Ayrshire	10,600	10,620	10,570	10,540	10,470	10,420	10,380	10,370	10,320	10,210	10,060	10,110	10,060	-5.1%
South Lanarkshire	32,300	32,200	32,020	31,830	31,750	31,530	31,350	31,140	30,940	30,720	30,290	30,420	30,890	-4.4%
Stirling	5,590	5,600	5,610	5,560	5,480	5,470	5,490	5,500	5,470	5,440	5,390	5,370	5,300	-5.2%
West Dunbartonshire	11,190	11,100	11,170	11,280	11,230	11,180	11,130	11,090	11,080	11,090	10,980	10,890	10,930	-2.3%
West Lothian	15,160	15,060	15,000	14,990	14,750	14,660	14,520	14,380	14,280	14,150	13,940	13,870	13,970	-7.8%

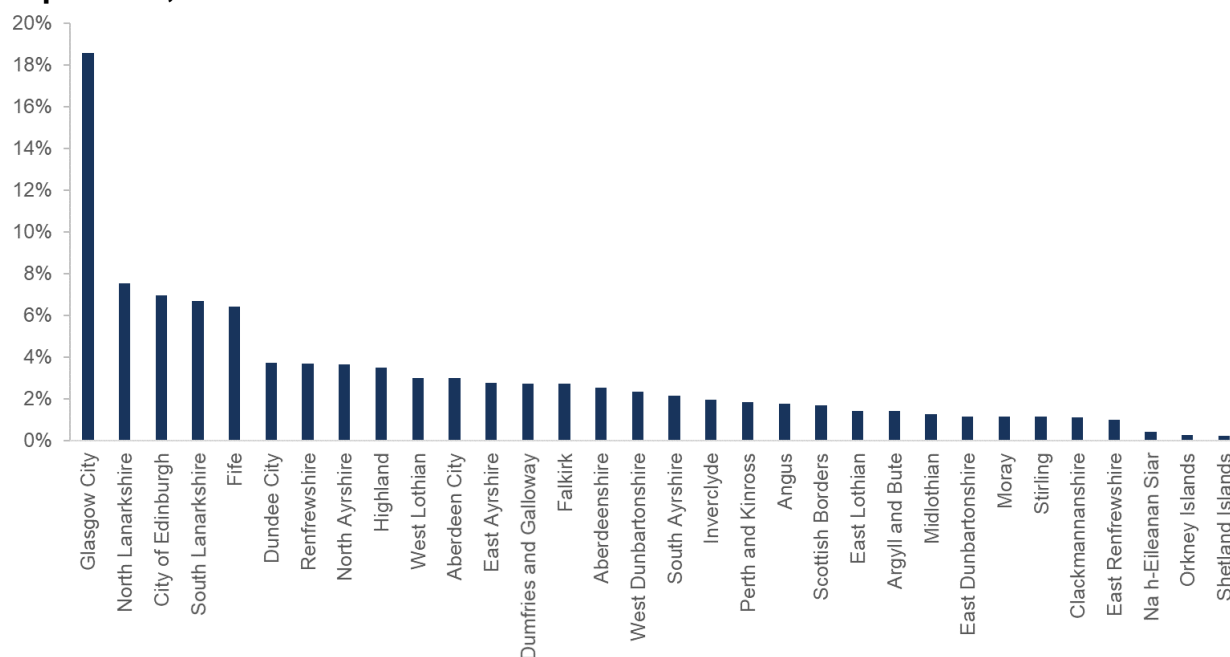
Chart 5 shows the number of CTR recipients by local authority as a proportion of the Scottish CTR population for March 2022 in descending order. It can be seen that Glasgow City accounted for the highest proportion, with almost one-fifth of all CTR recipients in Scotland which is more than twice the number of CTR recipients in North Lanarkshire (the next highest ranking authority).

The five local authorities with the highest numbers of CTR recipients accounted for almost half (46 per cent) of the total number of CTR recipients for Scotland in March 2022, similar to March 2021. Their ordering has not changed either. This can be attributed to the size of the local authorities where those with larger populations may be expected to have a higher number of CTR claimants and therefore recipients. These five local authorities are:

- Glasgow City accounting for 19 per cent (85,980 CTR recipients);
- North Lanarkshire accounting for 8 per cent (34,830 CTR recipients);
- City of Edinburgh accounting for 7 per cent (32,200 CTR recipients);
- South Lanarkshire accounting for 7 per cent (30,890 CTR recipients); and
- Fife accounting for 6 per cent (29,780 CTR recipients).

In contrast, the three island authorities accounted for just 1 per cent when combined together, with only 0.4 per cent in Na h-Eileanan Siar (1,950 CTR recipients), 0.3 per cent in Orkney Islands (1,290 CTR recipients) and with the Shetland Islands accounting for 0.2 per cent, the least (1,100 CTR recipients). Similarly, the order and proportion of these island authorities were the same in March 2021.

Chart 5: CTR recipients by local authority as a proportion of the Scottish CTR Population, March 2022

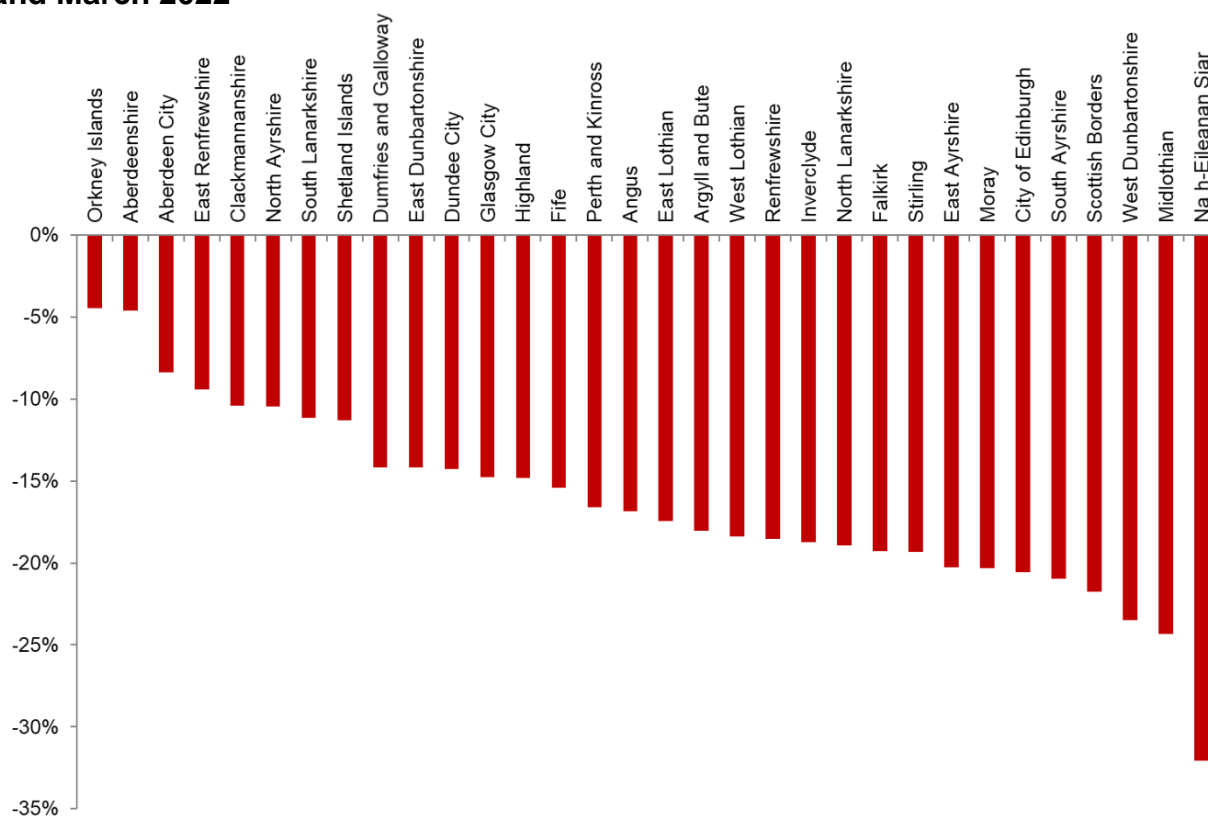


2.1 CTR recipients over time

From the introduction of the CTR scheme in April 2013 to March 2022, the number of households receiving CTR in Scotland has gradually decreased from 552,380 in April 2013 to 462,670 in March 2022. However there were large rises in caseload in 2020 due to the initial economic impact of Covid-19 (as shown in Chart 1 on page 1). During 2021-22, the number of CTR recipients decreased gradually and is now 16 per cent (89,710 recipients) lower in March 2022 than when the scheme began.

All local authorities in Scotland have seen a decrease in the number of CTR recipients since the scheme was introduced in April 2013. Chart 6 shows the percentage change between April 2013 and March 2022 for all local authorities in Scotland.

Chart 6: CTR recipients by local authority, percentage change between April 2013 and March 2022

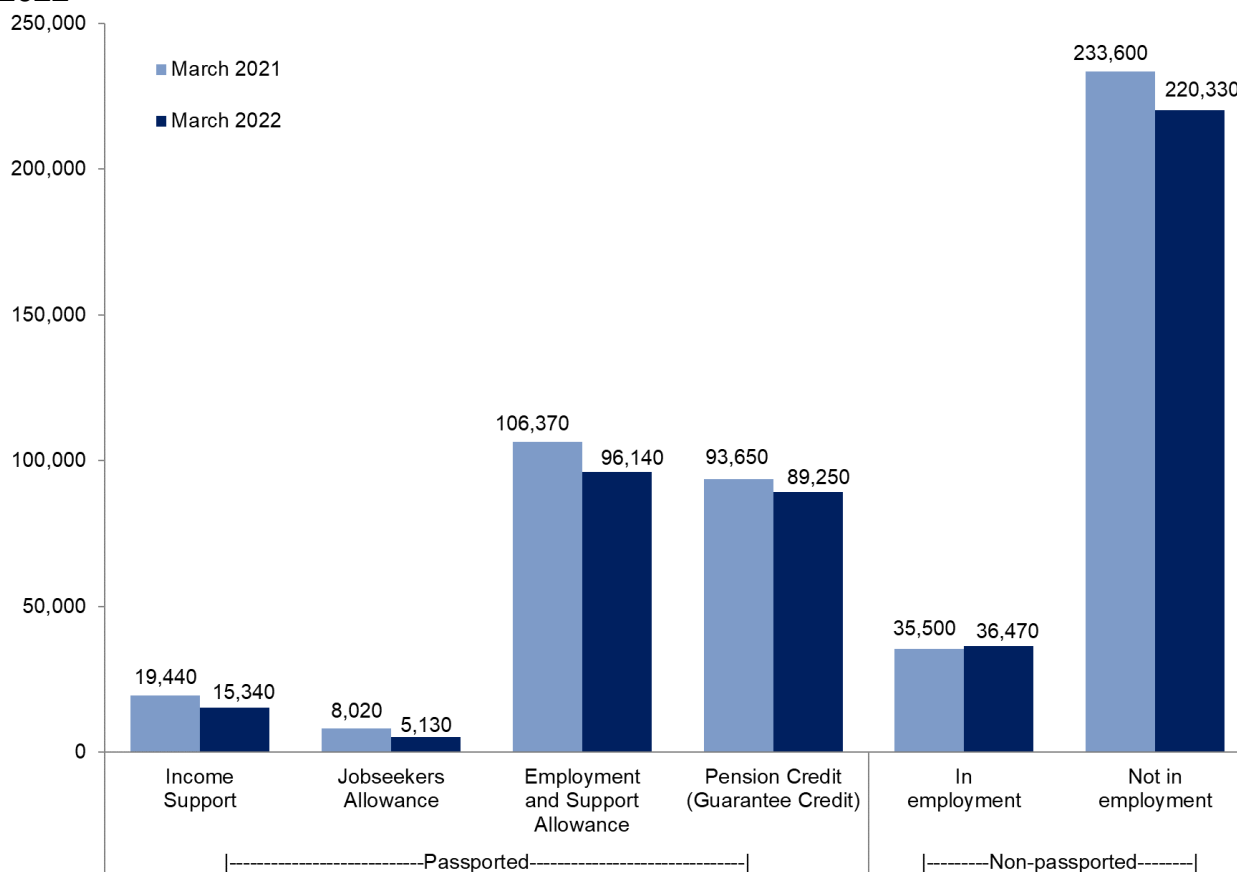


The largest percentage decreases in the number of CTR recipients were in Na h-Eileanan Siar (-32 per cent), Midlothian (-24 per cent) followed by West Dunbartonshire (-24 per cent). Whilst Na h-Eileanan Siar has a large percentage decrease, this represents a relatively small number of CTR recipients. The three local authorities that recorded an increase between April 2013 and March 2021 have now also recorded decreases in CTR recipient numbers since the beginning of the CTR scheme and March 2022. These local authorities are Orkney Islands (-4 per cent), Aberdeenshire (-5 per cent) and Aberdeen City (-8 per cent) and as shown in chart 6.

2.2 CTR recipients by passported status

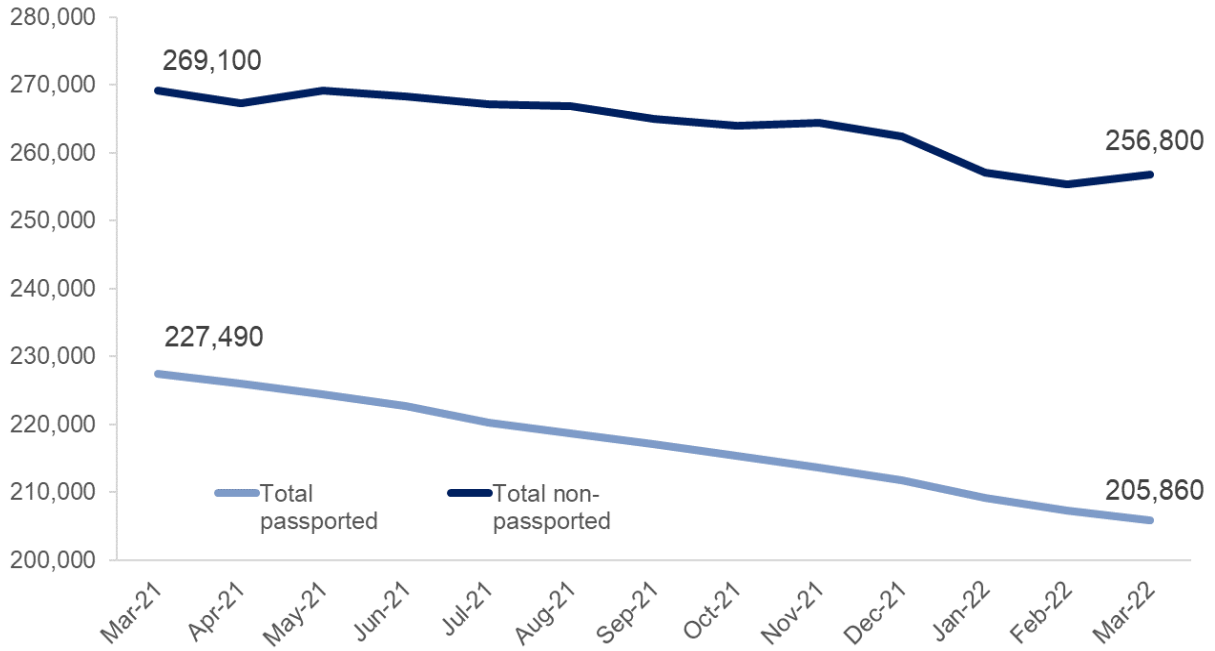
In March 2022, passported CTR recipients accounted for 44 per cent of all CTR recipients. This is down from 46 per cent in March 2021, and part of a decreasing trend from 63 per cent in March 2018. UC does not passport claimants to 100 per cent CTR so as the number of people on UC rises, the number of non-passported cases is expected to increase. As seen from chart 7, the most common passporting benefits are Employment and Support Allowance (Income related) and Pension Credit (Guarantee Credit) which made up 40 per cent of all CTR recipients in March 2022, similar to March 2021. The majority (86 per cent) of non-passported CTR recipients in March 2022 were not in employment, down slightly from 87 per cent in March 2021 but higher than in March 2020 (83 per cent). The proportion of passporting CTR recipients from Income Support and Jobseekers Allowance has continued to decrease and in March 2022 made up only 4 per cent of all CTR recipients.

Chart 7: CTR recipients by passported status, comparison of March 2021 and March 2022



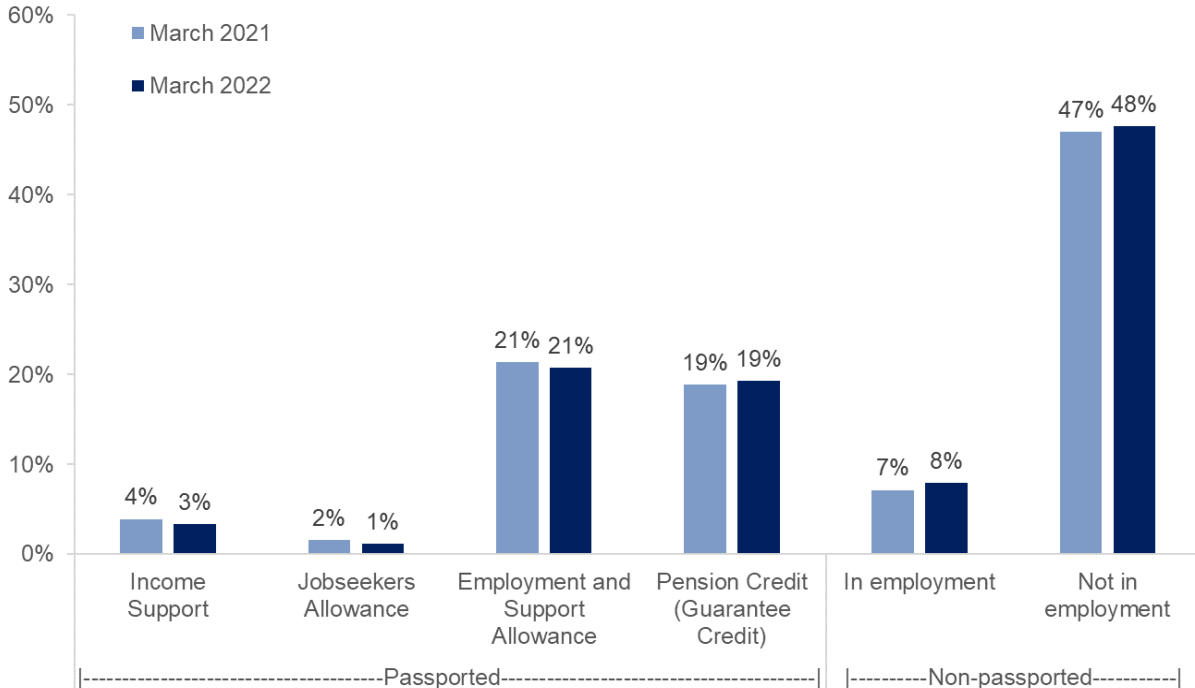
With the general increase in UC claimants during the pandemic, there has been a change in the balance of passported and non-passported CTR recipients, with non-passported CTR recipients continuing to account for more than passported CTR recipients. This is most likely accelerated by an increased number of UC claimants as a result of the initial economic impact of Covid-19. As can be seen in chart 8, there has been a gradual decrease of passported CTR recipients (-10 per cent) and non-passported CTR recipients (-5 per cent) between March 2021 and March 2022. This is in contrast to an increase of 20 per cent observed for non-passported CTR recipients between March 2020 and March 2021. In March 2022, passported and non-passported CTR recipients accounted for 44 per cent and 56 per cent of all CTR recipients respectively.

Chart 8: CTR recipients by passported status, March 2021 to March 2022



As can be seen in chart 9, the proportion of each passported benefit as a percentage of all CTR recipients between March 2021 and March 2022 has remained similar. For non-passported CTR recipients, there has been a slight increase in the proportion of those employed and those unemployed as a percentage of all CTR recipients with the latter now accounting for 48 per cent of all CTR recipients in March 2022 (up from 47 per cent in March 2021 and up from 39 per cent in March 2020).

Chart 9: Proportion of passported status as a percentage of all CTR recipients, comparison of March 2021 and March 2022



The number of CTR recipients by passported status and local authority in March 2022 is available in the supplementary tables. Some key variations across local authorities are:

- Na h-Eileanan Siar and Glasgow City still had the highest proportion of passported CTR recipients (57 per cent and 51 per cent respectively) similar to March 2021.
- East Lothian still had the lowest proportion of passported CTR recipients at 36 per cent in March 2022 compared to 37 per cent in March 2021. East Lothian was also the first local authority in Scotland to have UC rolled out. A similar proportion applies in Clackmannanshire (37 per cent), Aberdeenshire (38 per cent) and Highland (40 per cent) – with the latter also subject to an early roll out of UC.

2.3 CTR recipients by age and family type

Chart 10 shows the number of CTR recipients by age group in March 2022. Between March 2021 and March 2022, the number of CTR recipients decreased for all age groups. Those aged under 25 decreased the most (-19 per cent) between March 2021 and March 2022.

The age group with the highest proportion of CTR recipients continues to be those aged 65 and over, at 36 per cent (165,820 CTR recipients) in March 2022, a small rise from 34 per cent (169,540 CTR recipients) in March 2021. The March 2022 proportions of CTR recipients for all other age groups were similar to those in March 2021, with similar proportions also observed during the financial year. The age group with the lowest proportion were those aged under 25 at 3 per cent (13,170 CTR recipients). This can in part be explained by the fact there are generally less individuals aged under 25 years old with Council Tax liability and therefore applying for CTR.

Chart 10: CTR recipients by age group, comparison of March 2021 and March 2022

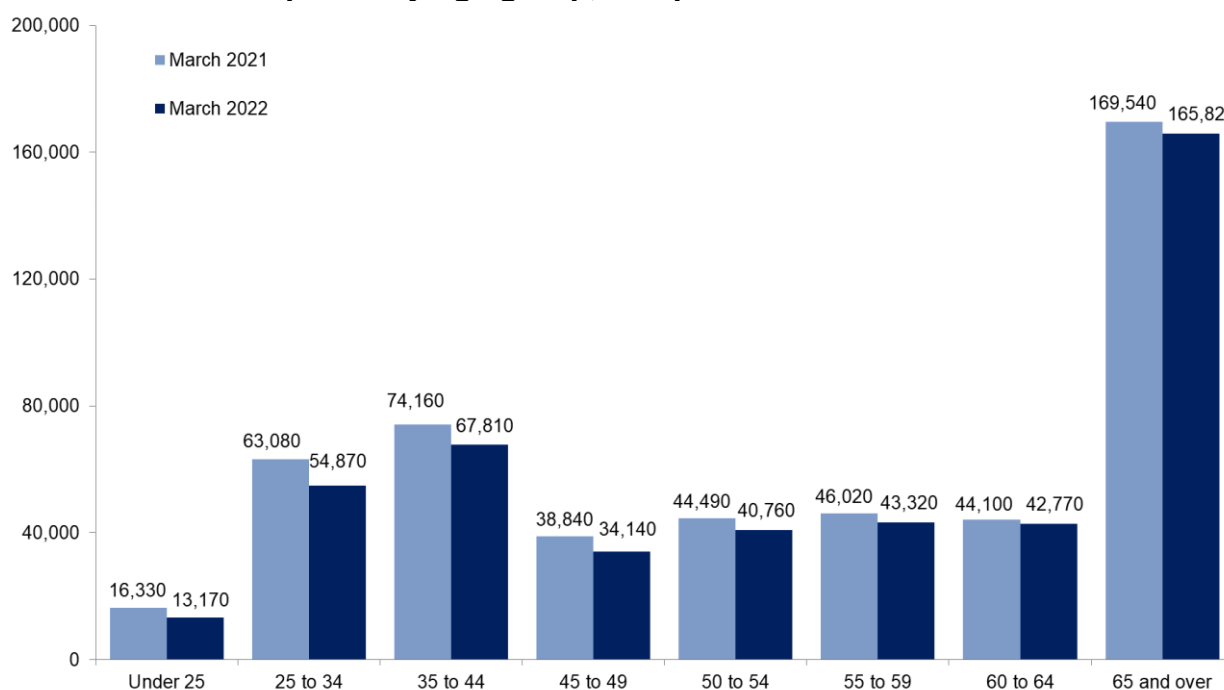
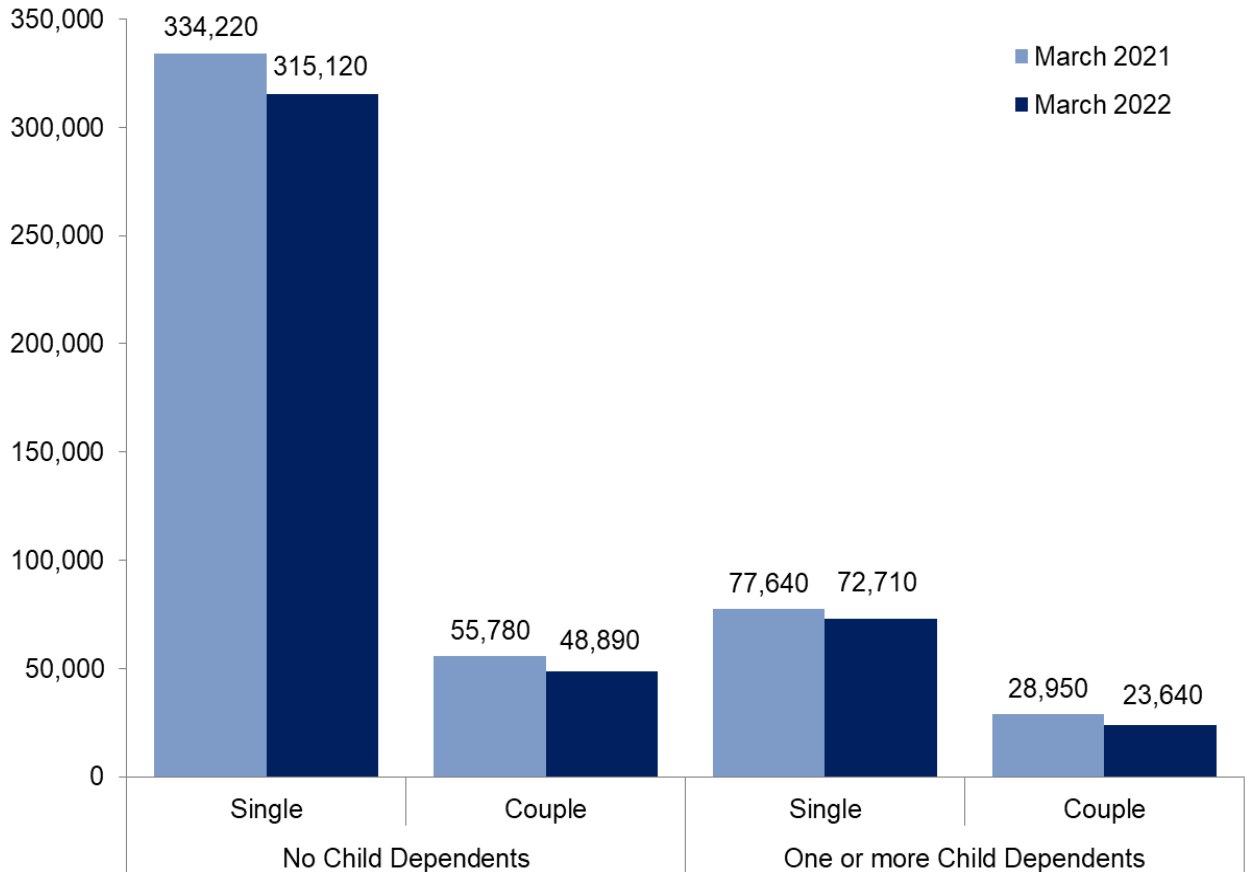


Chart 11 shows the number of CTR recipients by family type in March 2022. Between March 2021 and March 2022, CTR recipients decreased for all family types, with couples having one or more child dependants decreasing the most by 18 per cent to 23,640 CTR recipients.

In March 2022, over two thirds of CTR recipients (68 per cent) were single with no child dependent, a slight rise from March 2021 (67 per cent). Lone parents continued making up 16 per cent, and 16 per cent were couples (with or without children) similar to the proportions observed in March 2021.

Chart 11: CTR recipients by family type, comparison of March 2021 and March 2022



2.4 CTR recipients by deprivation

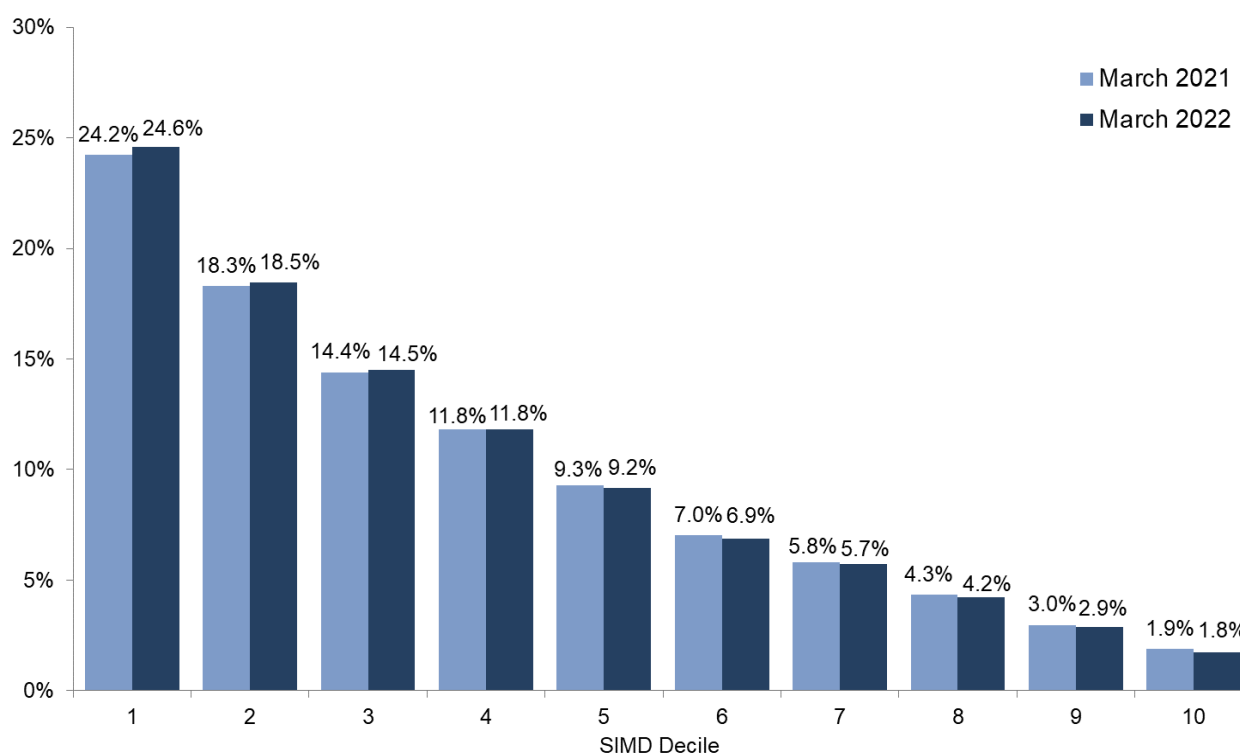
The Scottish Index of Multiple Deprivation (SIMD) is the Scottish Government's official tool for identifying areas of multiple deprivation. It divides Scotland into 6,976 datazones, each containing around 350 households or approximately 700-800 people. Each datazone has a calculated 'deprivation score' and these scores are then used to rank the datazones.

Decile 1 contains the ten per cent most deprived datazones, Decile 2 contains the next ten per cent most deprived, and so on.

It should be noted that the overall SIMD score is a relative measure and assesses deprivation across seven domains – income, employment, education, health, access to services, crime and housing. The CTR scheme is principally concerned with income and household circumstances as a basis for making awards (see Figure 3 on page 9).

Between March 2021 and March 2022, CTR recipients decreased in all deciles with the percentage decrease greatest in the least deprived datazones (see Supplementary Table 2.9). This percentage change may be greater at the lower deprivation levels as the numbers of CTR recipients are smaller resulting in larger percentage decreases. Decile 1 decreased by 5 per cent whilst decile 10 decreased by 13 per cent. Chart 12 shows the spread of CTR recipients across areas of deprivation, using SIMD deciles as described above, which shows that the proportions in each decile have remained similar to proportions in March 2021 despite the decreases observed at a decile level. It can be observed that CTR recipients continue to be heavily concentrated in areas of highest deprivation, with 58 per cent of CTR recipients (265,810) in the lowest three deciles in March 2022 compared to 57 per cent in March 2021.

Chart 12: Proportion of CTR recipients by deprivation, comparison of March 2021 and March 2022



Further details of SIMD2020 are available at <https://www.gov.scot/news/scottish-index-of-multiple-deprivation-2020/>.

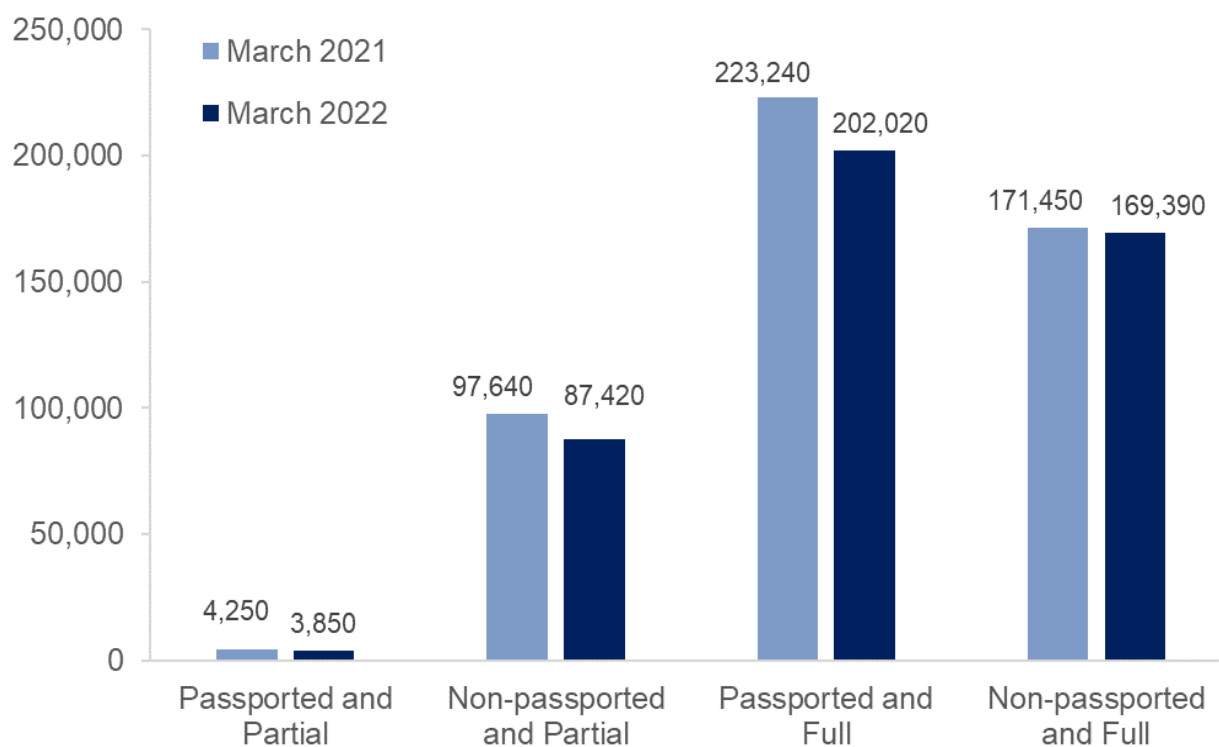
2.5 Full and partial CTR

Full CTR refers to CTR recipients whose Council Tax liability is reduced to zero. Partial CTR refers to CTR recipients whose Council Tax liability is reduced, but they are still liable to pay some Council Tax. Further details on these terms and how CTR is calculated are given in Section 1.1.

Between March 2021 and March 2022, the number of CTR recipients decreased for those that received both full and partial award status. Partial CTR decreased by 10 per cent and full CTR decreased by 6 per cent. The number of CTR recipients by full or partial award and passported status from March 2021 to March 2022 is available in the supplementary tables.

Chart 13 compares the number of CTR recipients in March 2021 and March 2022 by full or partial award and passported status. It can be seen that the decrease in CTR recipients is predominantly driven by the 10 per cent decrease in passported and full CTR recipients from 223,240 CTR recipients in March 2021 to 202,020 CTR recipients in March 2022.

Chart 13: CTR recipients by full or partial award and passported status, comparison of March 2021 and March 2022



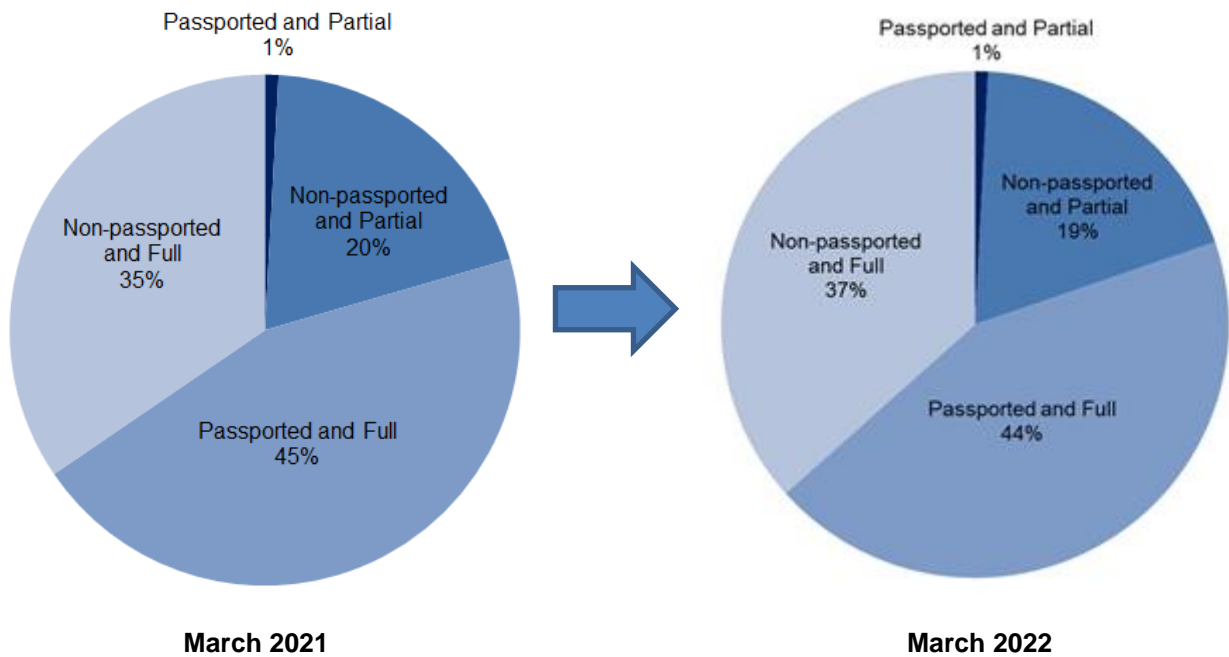
The proportion of CTR recipients receiving full CTR who are in receipt of a passporting benefit and have no non-dependants¹ living in their household was 44 per cent in March 2022 compared to 45 per cent in March 2021. During this time, the proportion of CTR recipients receiving full CTR from a non-passporting benefit increased by 3 per cent gradually from April 2021 to 37 per cent in March 2022. Chart 14 compares the proportion of the CTR recipients by full or partial award between March 2021 and March 2020.

¹ A non-dependant is someone who normally lives with the CTR recipient such as an adult son, daughter, relative or friend. Boarders, sub-tenants and joint tenants are not non-dependants.

In March 2022, 56 per cent of CTR recipients were non-passported CTR recipients, a rise from 54 per cent in March 2021. Of this, 37 per cent of CTR recipients (169,390) were awarded full CTR and the remainder (87,420 CTR recipients) were awarded partial CTR.

Of all CTR recipients, four-fifths (80 per cent, 371,410 CTR recipients) were in receipt of full CTR in March 2022, similar to March 2021 (79 per cent).

Chart 14: Proportion of CTR recipients by full or partial award and passported status, comparison of March 2021 and March 2022



Please note components may not sum to total due to rounding.

3. Weekly Income Forgone Estimates

The CTR scheme reduces the amount of Council Tax a local authority can expect to receive, although the Scottish Government provides funding to each local authority to reflect that their Council Tax income is lower due to CTR. Weekly income forgone figures are reported monthly and the following section provides the most recent data. The weekly income forgone estimates are based on the number of CTR recipients multiplied by the average weekly CTR amount per recipient for each local authority and benefit type for the given month. When a household's Council Tax liability is reduced due to the CTR scheme, it reduces the amount of Council Tax a local authority can collect.

The total Council Tax weekly income forgone due to CTR was £6.829 million in March 2022, a decrease of 7 per cent compared to March 2021. This decrease is in line with the decrease in CTR recipients mentioned above during this period. Despite CTR numbers being almost the lowest ever recorded, the total weekly income forgone by local authorities due to CTR in March 2022 is still higher than pre-pandemic levels, though now slightly below the level observed at the start of the scheme. This is due to the fact that council tax increases lead to increases in the cost of the CTR scheme, as many households receiving CTR get a 100% reduction, the cost of which increases with rises in council tax.

A breakdown of the total weekly income forgone by each local authority between March 2021 and March 2022 is shown in Table 3. It can be seen that Glasgow City accounted for one-fifth (20 per cent) of the total weekly income forgone for Scotland followed by City of Edinburgh (7 per cent) and North Lanarkshire (7 per cent) in March 2022. This is consistent with the higher numbers of CTR recipients recorded for these local authorities and is similar to the proportions observed in March 2021.

Table 3: CTR weekly estimate of income forgone (£000's) by local authority, March 2021 to March 2022

	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	% Change (Mar 21- Mar 22)
SCOTLAND	7,328.0	7,273.8	7,269.7	7,219.3	7,157.8	7,127.5	7,077.6	7,031.9	7,008.5	6,955.4	6,849.2	6,812.4	6,829.2	-6.8%
Aberdeen City	240.8	238.2	236.3	234.0	229.9	228.0	225.7	223.0	222.7	220.2	216.1	214.0	211.8	-12.0%
Aberdeenshire	193.5	190.9	189.5	187.8	183.3	181.5	180.3	179.9	178.6	182.9	176.0	172.4	173.3	-10.4%
Angus	113.3	113.6	112.4	112.4	111.3	110.2	109.5	109.0	108.5	107.3	106.0	105.4	104.7	-7.6%
Argyll and Bute	114.9	114.5	113.7	112.6	110.5	110.1	109.2	108.5	107.8	107.4	106.4	105.4	107.0	-6.9%
City of Edinburgh	558.0	555.7	552.7	547.3	541.0	541.0	540.0	536.1	530.9	521.1	509.7	508.7	504.9	-9.5%
Clackmannanshire	75.2	75.0	74.6	74.3	74.0	73.4	72.9	72.3	71.9	71.9	70.5	70.4	70.6	-6.1%
Dumfries and Galloway	191.8	191.0	189.6	188.0	185.3	183.1	184.4	183.4	183.0	180.4	176.9	177.1	177.2	-7.6%
Dundee City	253.0	253.5	251.9	253.2	255.0	255.9	255.4	254.1	253.5	248.8	243.0	242.2	243.9	-3.6%
East Ayrshire	195.8	194.7	193.6	193.6	191.9	191.6	189.9	187.8	188.4	187.9	185.8	183.7	184.5	-5.8%
East Dunbartonshire	99.4	99.1	98.0	97.8	96.3	96.4	95.3	95.0	95.2	94.6	93.3	92.8	93.6	-5.8%
East Lothian	109.8	109.6	109.8	108.9	108.8	109.0	108.3	108.0	107.5	106.7	106.0	105.2	103.6	-5.7%
East Renfrewshire	81.0	81.6	81.0	84.4	82.8	83.2	86.1	83.6	84.5	83.4	80.9	79.4	79.7	-1.5%
Falkirk	171.8	172.0	172.0	169.7	168.7	168.8	167.6	166.8	165.9	164.6	162.4	162.0	162.7	-5.3%
Fife	443.0	443.2	444.3	441.4	439.8	437.6	433.7	428.9	425.7	422.6	416.4	415.5	415.2	-6.3%
Glasgow City	1465.5	1452.4	1466.4	1458.6	1446.4	1448.7	1429.8	1422.2	1425.3	1414.3	1389.0	1381.2	1385.2	-5.5%
Highland	271.0	270.2	269.7	266.9	260.8	258.6	256.4	253.9	253.6	250.8	249.8	249.2	248.4	-8.4%
Inverclyde	134.5	134.2	133.6	132.2	132.1	132.4	131.1	131.6	131.8	131.5	129.6	128.0	127.7	-5.0%
Midlothian	102.0	102.5	101.9	101.0	100.6	99.8	98.2	98.0	97.7	97.5	96.7	96.4	96.3	-5.6%
Moray	82.8	82.6	81.7	80.7	80.0	79.8	79.2	78.6	77.5	77.0	76.1	75.9	76.3	-7.8%
Na h-Eileanan Siar	27.6	27.5	27.4	27.2	26.5	26.3	26.1	25.9	25.6	25.5	25.3	25.1	25.3	-8.6%
North Ayrshire	267.8	248.6	257.8	246.2	251.2	242.5	241.5	240.1	240.0	240.2	239.1	237.5	242.6	-9.4%
North Lanarkshire	491.9	490.6	487.9	485.1	480.7	479.1	475.5	472.7	469.4	465.4	461.5	455.3	459.0	-6.7%
Orkney Islands	19.1	18.9	19.0	18.9	18.0	17.8	18.4	18.1	18.2	17.4	16.7	16.5	17.5	-8.3%
Perth and Kinross	140.6	141.0	140.3	139.7	137.3	136.2	136.2	134.9	133.3	133.6	131.6	131.1	131.6	-6.4%
Renfrewshire	283.1	280.2	276.8	275.0	272.0	270.3	268.2	267.1	266.6	264.7	258.0	255.9	254.8	-10.0%
Scottish Borders	118.4	116.6	116.1	115.1	113.9	112.7	111.3	110.1	109.2	108.7	108.5	106.9	105.4	-10.9%
Shetland Islands	15.6	15.2	15.0	15.1	15.0	14.8	14.6	14.6	14.6	14.6	14.2	14.1	14.6	-6.0%
South Ayrshire	170.0	169.9	168.6	167.6	166.2	165.3	164.6	164.6	163.8	161.9	159.8	160.4	160.2	-5.8%
South Lanarkshire	426.6	425.1	421.8	417.7	416.8	413.8	410.9	408.3	405.7	402.6	397.7	400.5	406.4	-4.7%
Stirling	87.7	87.5	87.4	86.4	85.3	85.1	85.2	85.1	84.7	84.1	83.8	84.0	82.9	-5.5%
West Dunbartonshire	169.8	167.2	168.5	170.5	170.1	169.5	168.7	168.1	167.9	168.0	166.6	165.2	165.7	-2.4%
West Lothian	212.9	211.1	210.6	210.0	206.5	205.2	203.3	201.4	199.7	198.0	195.8	195.4	196.7	-7.6%

3.1 Weekly income forgone over time

The total weekly income forgone estimates for Scotland (see section 5 for more details) have decreased from £7.092 million in April 2013 to £6.829 million in March 2022. The income forgone estimates follow the same general pattern as the number of CTR recipients, with the exception of April 2017, 2018 and 2019 where there was a large increase in the income forgone from the previous month as a result of an increase in Council Tax between March and April of each year (as shown in Chart 1 on page 1). In April 2020 there was a large increase in both the number of CTR recipients and income forgone due to the economic impacts of the Covid-19 pandemic whilst in April 2021, Council Tax rates were frozen so there were no resultant increases associated with Council Tax increases at that time.

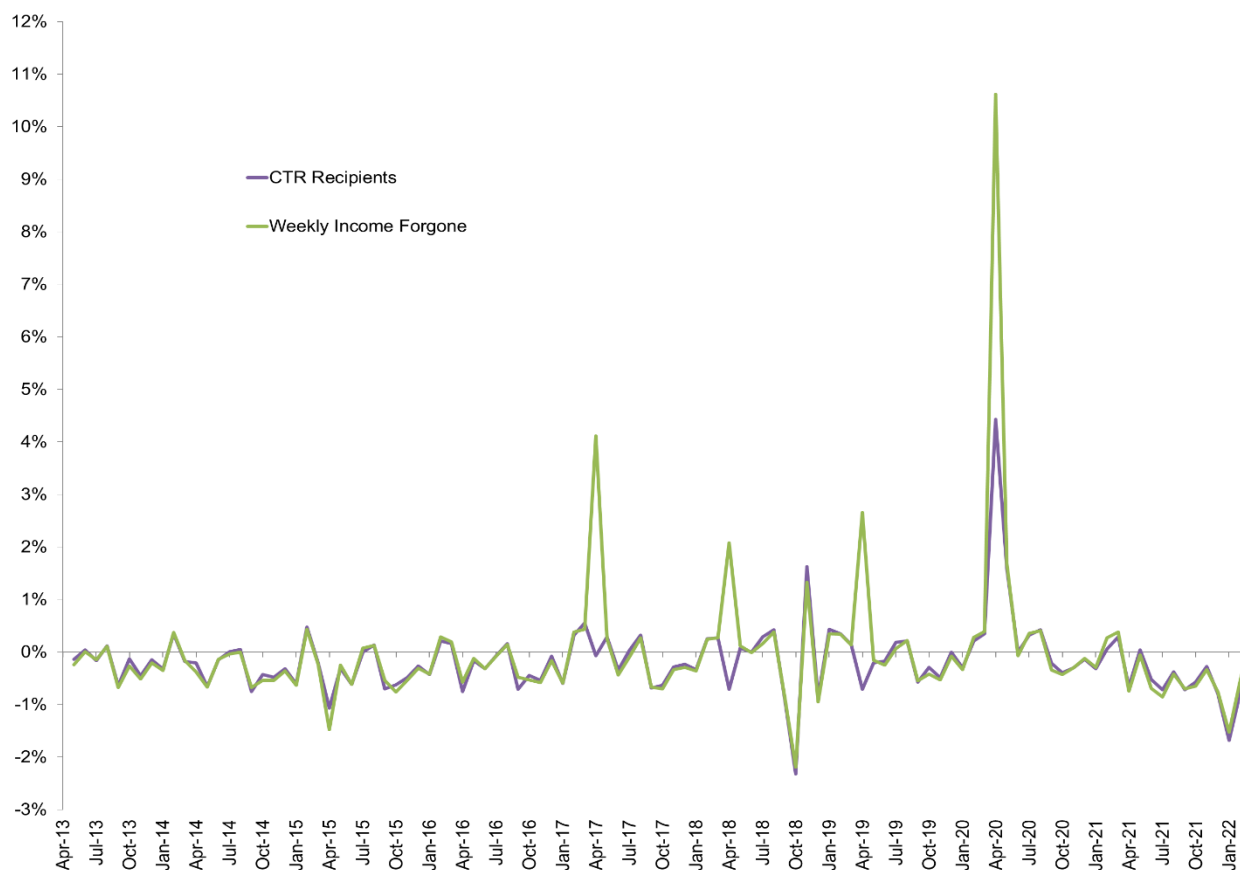
Until March 2020, all local authorities had seen a decrease in their weekly estimates of CTR income forgone since April 2013, driven by a decrease in CTR recipients, with the exception of Aberdeenshire whose weekly estimate of CTR income forgone had increased by just over £10,000 in March 2020 (after a reported rise of just under £5,000 in March 2019) when compared to April 2013.

The number of CTR recipients and weekly income forgone have been closely linked, with most of the variability in income forgone being driven by the number of CTR recipients. However in April 2020, the weekly income forgone increased sharply by 10.6 per cent from the previous month as a result of the annual increase in Council Tax but also the increase in CTR recipients (4.4 per cent) as a result of the initial economic impacts of Covid-19 resulting in more claimants and therefore recipients of the CTR scheme. This is the largest monthly rise for both weekly income forgone and CTR recipients since the CTR scheme began. As a result, the weekly income forgone in March 2021 was higher than when the scheme began in April 2013.

In March 2022, almost four-fifths of local authorities had seen a decrease in their weekly estimates of CTR income forgone since the scheme began, with Edinburgh City's weekly estimate of CTR income forgone almost £50,000 less in March 2022 than when compared to April 2013.

Chart 15 shows the month-on-month percentage changes in the number of CTR recipients and the weekly income forgone for April 2013 to March 2022. Rather than a sustained increase in income forgone, the chart spikes in April annually since 2017 (whilst the numbers of CTR recipients continue to decrease) due to changes in Council Tax. After the increases in Council Tax, the month-on-month comparisons decrease and follow previously observed patterns with the exception of 2020 where the number of recipients and weekly income forgone continued to rise and peaked in August 2020 due to the economic impact of Covid-19. Chart 15 also shows small peaks in the number of CTR recipients and weekly income forgone at the beginning and middle of each calendar year, indicating a possible seasonal effect.

Chart 15: Month-on-month percentage change in CTR recipients and weekly estimates of income forgone in Scotland, April 2013 to March 2022



The [Recipients and Income Forgone tables](#), previously published (24 May 2022) for the March 2022 data release, show a decrease in the on-going costs of the scheme compared to March 2021 but is still higher than pre-pandemic levels, though now slightly below the level observed at the start of the scheme. This is due to the fact that CTR numbers have generally decreased in 2021-22 likely driven by economic and employment conditions recovering after the pandemic and therefore the cost of the scheme has also decreased. Other factors that affect the total income forgone by local authorities include age, structure of the population and household income.

The weekly income forgone estimate for each local authority for each month between April 2013 and March 2022 are also provided in the [Recipients and Income Forgone tables](#).

3.2 Average weekly awards by passported status

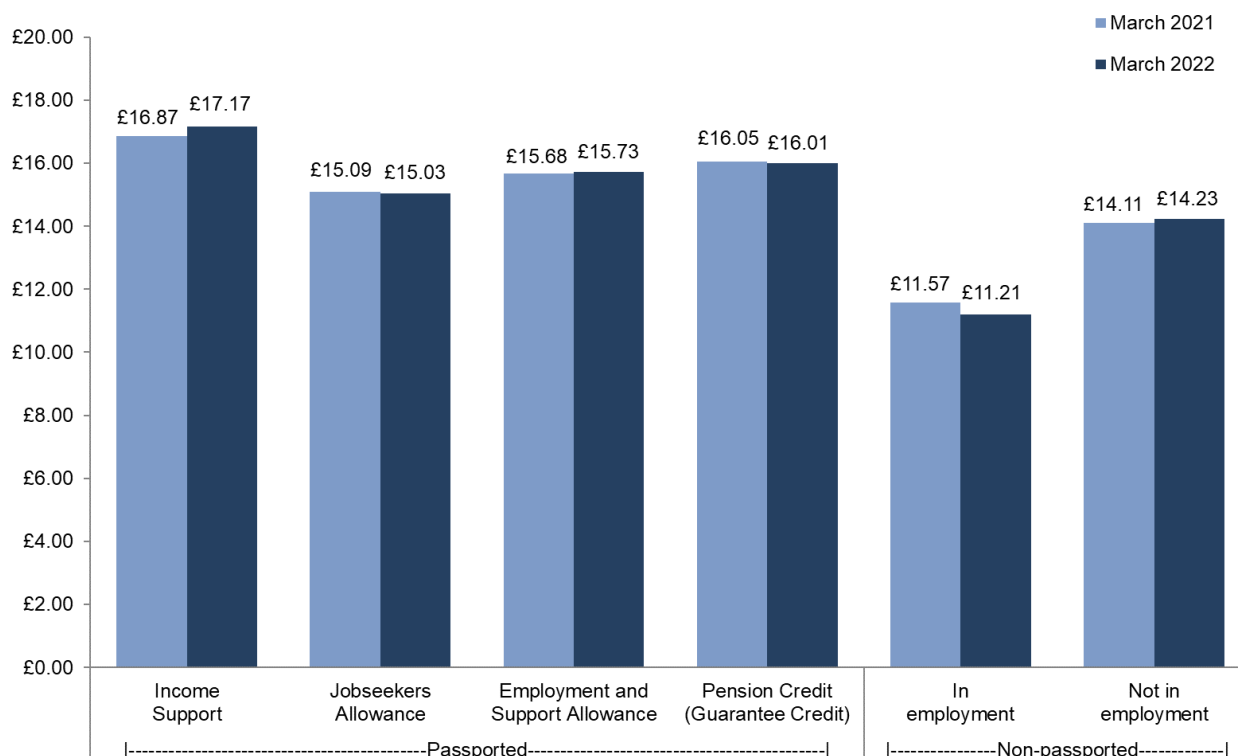
In March 2022, the average weekly award per CTR recipient was £14.76 per week (resulting in average savings of over £750 a year on Council Tax for CTR recipients), the same as in March 2021. After the increases in Council Tax rates in April 2020 and a sharp rise in CTR recipients as a result of the initial economic impacts of Covid-19, the average weekly award remained around the same levels during 2021-22 decreasing to £14.67 between the months of October 2021 and December 2021.

Average weekly award per CTR recipient varied by both local authority (ranging from £12.88 to £17.37) and passported status in March 2022. These figures are included in the supplementary tables.

Of passported benefits, Income Support and Employment Support Allowance CTR recipients saw increases in average weekly awards per CTR recipient in March 2022 compared to March 2021 whilst Job Seekers Allowance and Pension Credit CTR recipients observed a slight decrease over the same period. Chart 16 shows the average weekly award per CTR recipient by passported status. Some key variations are:

- Non-passported CTR recipients who were not in employment increased (£0.12) in average award in 2021-22.
- Non-passported CTR recipients who were in employment received the least on average per week at £11.21 (having decreased the most by 36 pence compared to March 2021). Those on Income Support received the most at £17.17.
- Passported income forgone will generally be higher (£15.94 in March 2022), by virtue of being on a passporting benefit. These CTR recipients will be in receipt of full CTR in almost all cases compared with £13.80 for non-passported CTR recipients in March 2022.

Chart 16: Average weekly award by passported status, comparison of March 2021 and March 2022



The average weekly award by passported status and by local authorities are provided in the supplementary tables.

3.3 Average weekly awards by age and family type

Chart 17 shows the average weekly income forgone estimates by age group which has recorded a slight increase in most age categories in March 2022. The under 25 age category had the lowest average weekly award at £13.16 which was also the lowest average weekly award in March 2021. The average weekly income forgone estimate is generally higher at each age category until the 60 to 64 category was reached at which point it decreased.

Chart 17: Average weekly award by age group, comparison of March 2021 and March 2022

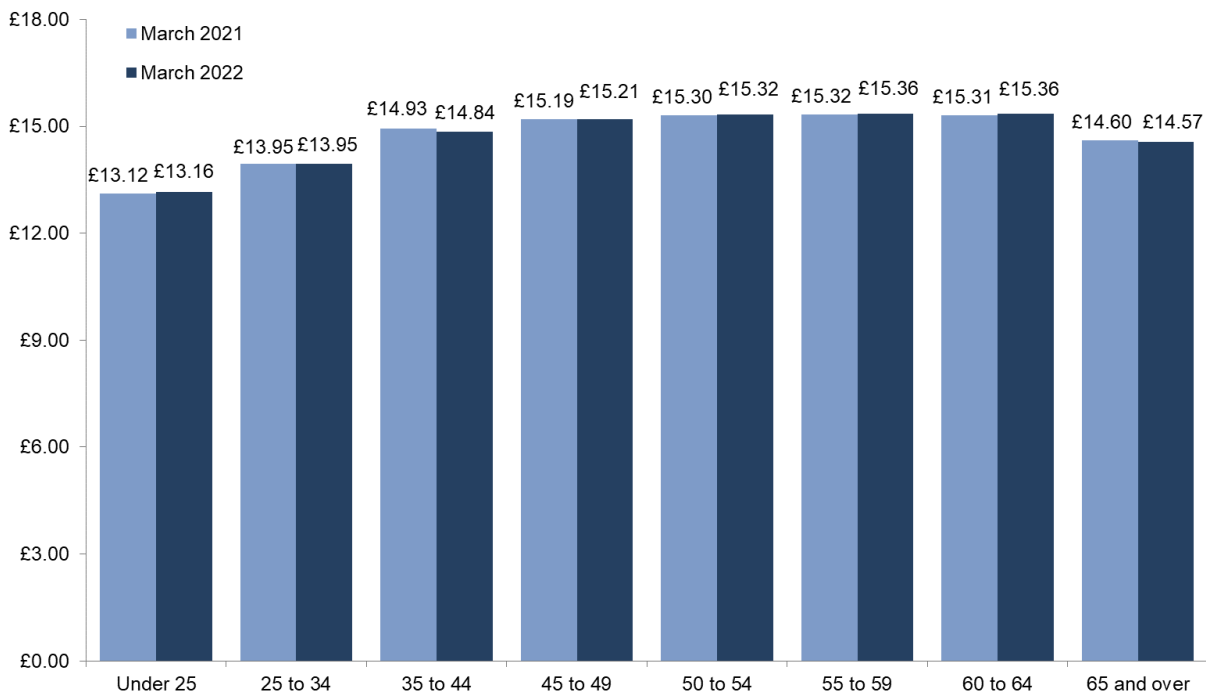
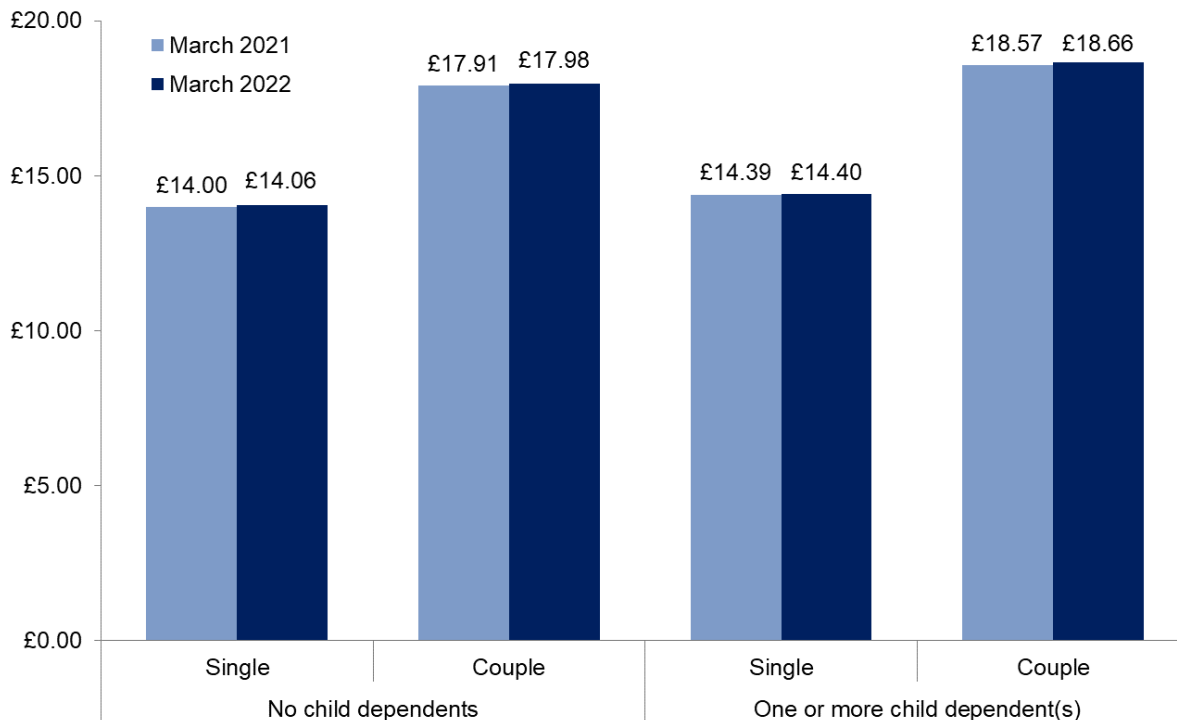


Chart 18 shows the average weekly award by family type in March 2022 which has recorded an increase in all family categories since March 2021. It can be observed that couples generally have a higher average weekly award than single adults. Single adults with no child dependents received the lowest average weekly award at £14.06 compared to couples with dependent children who had the highest average weekly award at £18.66.

Chart 18: Average weekly award by family status, comparison of March 2021 and March 2022



4. Chargeable Dwellings and Council Tax Bands

Each chargeable dwelling in Scotland is placed in a Council Tax Band between A and H, depending on the market value of the property as at 1 April 1991. Band A properties are liable for the lowest rate of Council Tax and Band H attracts the highest rate.

Chart 19 shows the proportion of CTR recipients by Council Tax Band in March 2022, with local authority level figures provided in the supplementary tables. There are more CTR recipients in the lower bands, with 40 per cent in Band A compared to just 5 per cent in Bands E to H. This will, in part, be attributable to the spread of dwellings across Council Tax Bands – around three-quarters of chargeable dwellings are in Bands A to D.

Chart 19: Proportion of CTR recipients by Council Tax Band, March 2022

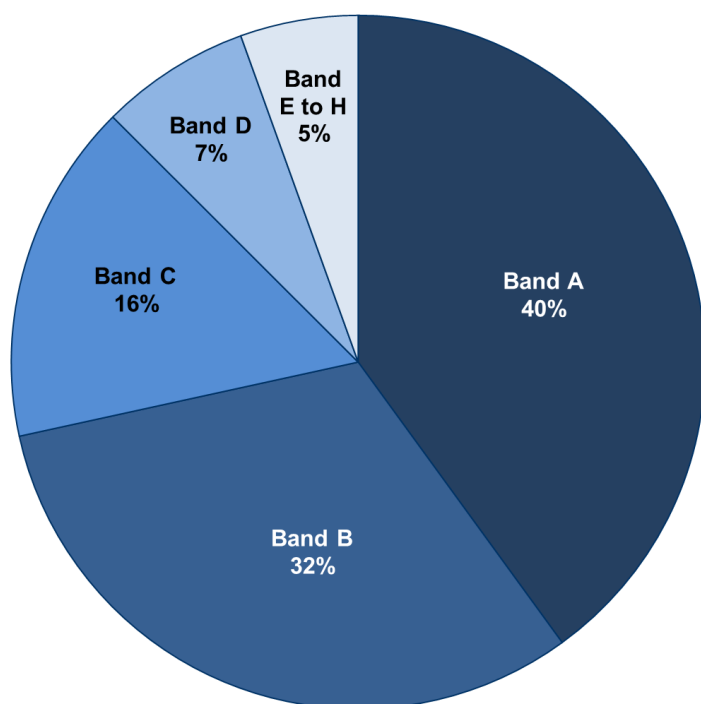


Chart 20: Proportion of chargeable dwellings in receipt of CTR by Council Tax Band, March 2022

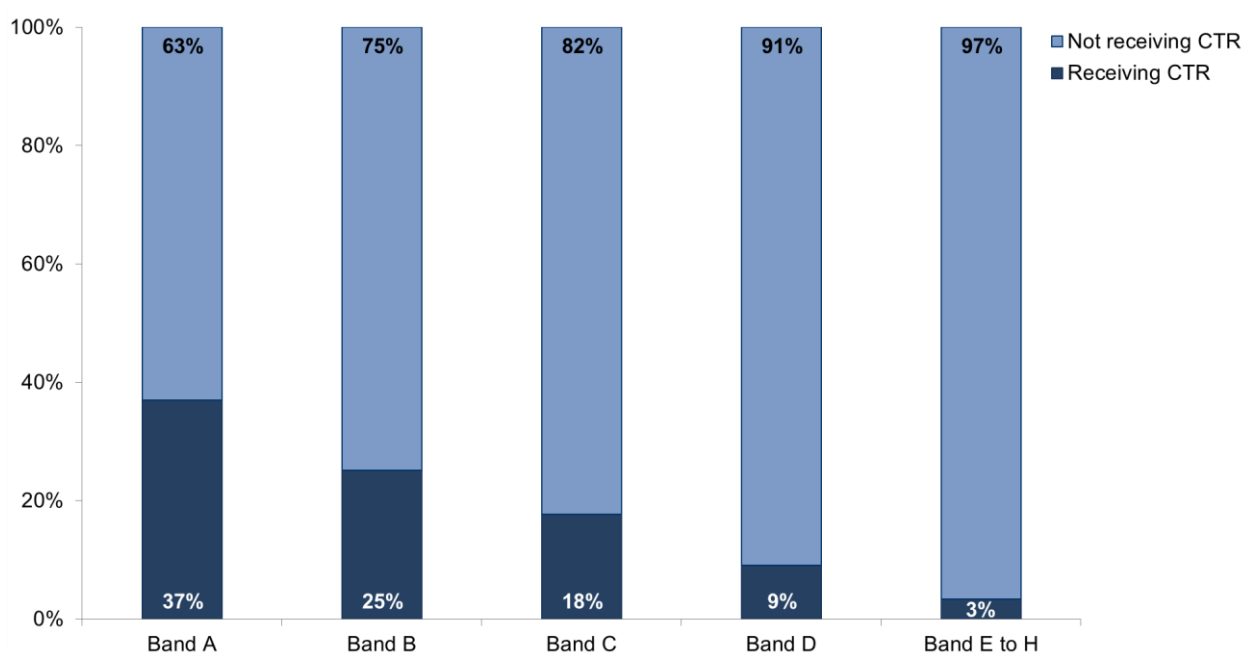
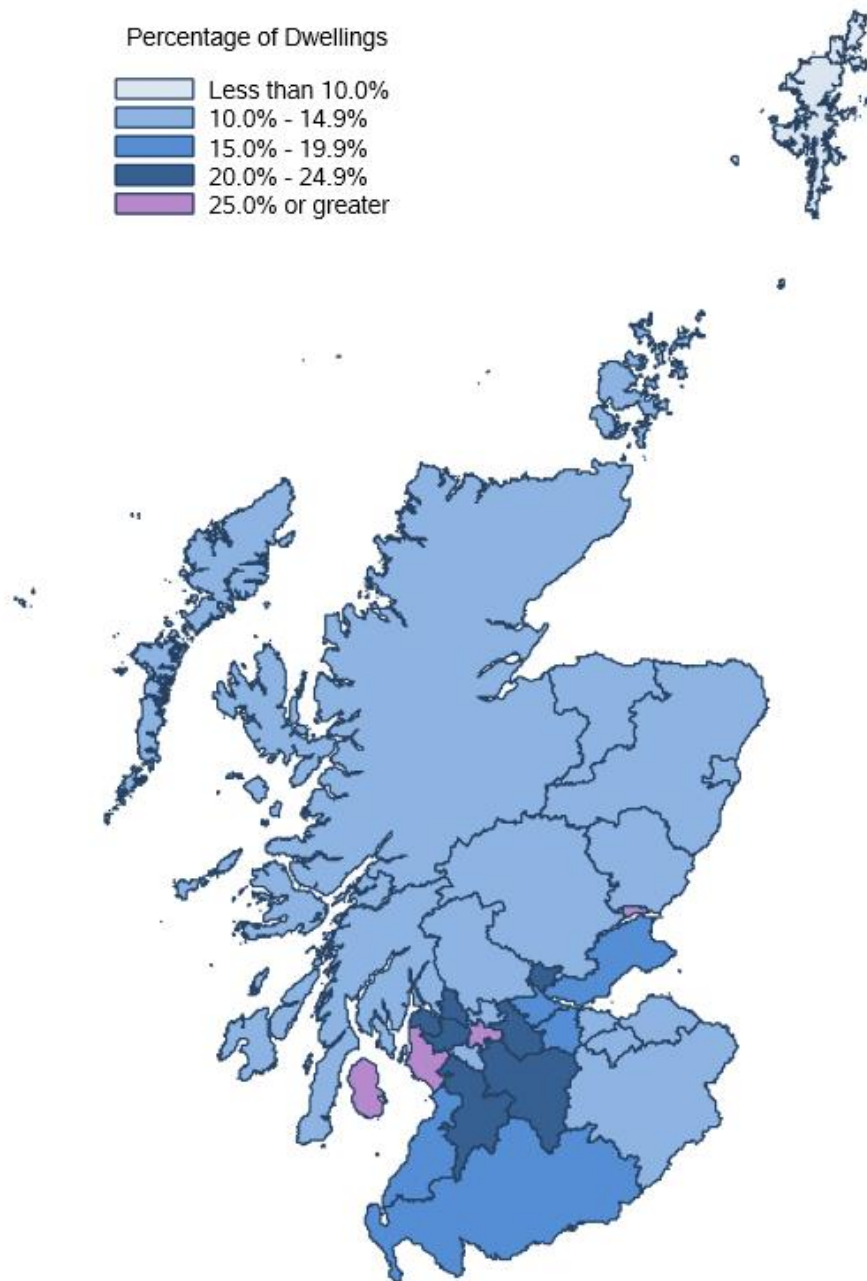


Chart 20 shows the proportion of chargeable dwellings in receipt of CTR by Council Tax band. Band A has the highest proportion of dwellings in receipt of CTR at 37 per cent. The proportion decreases as the Council Tax band increases to only 3 per cent for Bands E to H.

In March 2022, around one-fifth (18 per cent) of chargeable dwellings in Scotland were in receipt of CTR. This figure varied between local authorities, reflecting differences in the household characteristics of the population, Council Tax levels and household incomes. Glasgow City had the highest proportion of their chargeable dwellings in receipt of CTR (30 per cent) and Shetland Islands the lowest (10 per cent). The map in Figure 4 illustrates the proportion of dwellings in each local authority in receipt of CTR, with the relevant data found in the supplementary tables.

Figure 4: Proportion of chargeable dwellings in receipt of CTR by local authority, March 2022



5. CTR Impact on Council Tax Income

In Scotland in 2021-22, the total gross Council Tax charged, before CTR, was £3.082 billion and the provisional income forgone due to CTR was £358.8 million. The large decrease in provisional income forgone due to CTR in 2021-22 compared to the final audited figure of £374.2 million in 2020-21 is likely driven by economic and employment conditions recovering after the initial impact of Covid-19 in 2020. This means that in total CTR accounted for 11.6 per cent of total gross Council Tax. This is notably lower than the one-fifth of chargeable dwellings in receipt of CTR quoted in Section 4 due to two main factors. Firstly, a fifth of recipient households receive partial CTR as mentioned in Section 2.5. Secondly, as described in Section 4, the distribution of CTR recipients is heavily skewed towards the lower Council Tax bands with lower annual liability, and so lower CTR awards.

Information on the total value of all reductions under the CTR scheme is collected via two Scottish Government data collections:

- **Council Tax Receipts Return (CTRR)**
Issued before local authorities accounts are audited and so collects provisional, unaudited values for the total reductions under CTR.
- **Local Financial Returns (LFR)**
Issued after local authorities accounts are audited and so collects final, audited values for the total reductions under CTR.

Table 4 shows the total value of reductions for each year between 2013-14 and 2021-22 by local authority. The 2013-14 to 2020-21 figures have been the subject of audit. The latest 2021-22 figures are provisional. These figures represent a marginal decrease of 0.3 percent in the total value of reductions in Scotland between 2013-14 and 2021-22, compared to an increase of 4 per cent between 2013-14 and 2020-21 recorded last year. This a result of the decrease in CTR scheme costs likely driven by economic and employment conditions recovering after the initial impacts of Covid-19 in 2020.

Half of local authorities have seen a decrease in the total value of reductions due to CTR between 2013-14 and 2021-22. The largest percentage decreases were seen in Na h-Eileanan Siar (-17 per cent), West Dunbartonshire (-12 per cent) and Inverclyde (-6 per cent). Details of the changes in income forgone are available in the supplementary tables published with this report.

Table 4: Total reductions in Council Tax income through CTR scheme (£ millions) by local authority, 2013-14 to 2021-22

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Scotland	359.7	343.8	329.9	319.6	327.3	330.9	335.0	374.2	358.8
Aberdeen City	9.8	9.2	9.1	9.3	9.6	9.8	10.0	11.8	11.4
Aberdeenshire	7.6	7.2	7.1	7.2	7.6	7.7	7.9	9.4	8.9
Angus	5.5	5.3	5.2	5.1	5.3	5.3	5.3	5.8	5.5
Argyll and Bute	5.8	5.6	5.3	5.1	5.2	5.3	5.3	6.0	5.6
City of Edinburgh	27.7	26.5	24.9	23.8	24.7	24.7	24.6	28.1	26.6
Clackmannanshire	3.7	3.5	3.4	3.3	3.4	3.4	3.5	3.9	3.7
Dumfries and Galloway	8.9	8.6	8.3	8.1	8.4	8.5	8.8	9.8	9.3
Dundee City	12.8	12.2	11.9	11.7	11.9	12.0	12.0	13.3	13.0
East Ayrshire	10.0	9.4	9.0	8.6	8.7	8.8	9.0	10.1	9.7
East Dunbartonshire	4.8	4.6	4.4	4.2	4.3	4.4	4.6	5.1	4.9
East Lothian	5.6	5.4	5.2	4.8	4.9	5.0	5.1	5.7	5.5
East Renfrewshire	3.9	3.8	3.6	3.5	3.7	3.6	3.6	4.1	4.1
Falkirk	8.7	8.2	7.9	7.6	7.8	7.9	8.0	8.8	8.6
Fife	21.7	20.8	20.0	19.5	20.2	20.7	20.5	22.6	22.2
Glasgow City	71.8	68.6	66.2	64.0	65.9	67.4	68.0	75.8	73.1
Highland	12.7	12.0	11.7	11.4	12.0	11.9	12.0	13.9	13.1
Inverclyde	7.1	6.7	6.5	6.2	6.2	6.4	6.6	6.9	6.7
Midlothian	5.3	5.1	4.9	4.7	4.8	4.8	4.8	5.3	5.1
Moray	3.9	3.7	3.6	3.6	3.7	3.7	3.8	4.2	4.0
Na h-Eileanan Siar	1.6	1.5	1.4	1.3	1.3	1.3	1.3	1.4	1.3
North Ayrshire	11.9	11.5	11.3	10.9	11.3	11.3	11.6	12.9	12.3
North Lanarkshire	25.5	24.4	23.1	22.0	22.2	22.4	22.9	25.4	24.1
Orkney Islands	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.9	0.9
Perth and Kinross	6.9	6.5	6.3	6.2	6.2	6.2	6.2	6.8	6.8
Renfrewshire	13.8	13.2	12.6	12.1	12.2	12.4	12.7	14.4	13.4
Scottish Borders	5.8	5.5	5.2	5.0	5.1	5.1	5.2	5.9	5.5
Shetland Islands	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.7
South Ayrshire	8.8	8.6	8.1	7.8	8.1	8.1	8.2	8.7	8.4
South Lanarkshire	21.8	21.1	20.1	19.3	19.3	19.5	19.8	21.9	21.1
Stirling	4.6	4.4	4.2	4.0	4.0	4.0	4.1	4.6	4.4
West Dunbartonshire	9.8	9.4	8.9	8.7	8.4	8.6	8.4	8.9	8.7
West Lothian	10.4	9.8	9.4	9.3	9.2	9.5	9.8	11.0	10.4

Please note, the latest figures for 2021-22 are provisional, derived from information supplied by local authorities to the Scottish Government on the Council Tax Collection Return, Quarter 4 2021-22 (CTRR). The final audited figures (2013-14 to 2020-21) are published in the [Scottish Local Government Financial Statistics](#) webpage.

6. Background Notes

6.1 Data sources and validation

The main data source for this report is the Scottish Government CTR data extract (some other data sources have been used to provide contextual data, such as the number of chargeable dwellings. Where this is the case the relevant source has been provided.) Since the CTR scheme was introduced on 1 April 2013, the Scottish Government have asked all local authorities to provide individual record level extracts on a monthly basis to enable monitoring of the number of recipients and weekly income forgone estimates. Local authorities' continued cooperation in providing this data is gratefully acknowledged.

Local authorities are asked to extract their data on a specified date (the count date) although local authorities can provide data up to a week after that date. This means the extract provides a snapshot for each month, and so may include CTR applications that are subsequently revised by local authorities. The CTR extract count dates for April 2021 to March 2022 were:

Month	Count Date	Month	Count Date
Apr. 2021	15/04/2021	Oct. 2021	07/10/2021
May 2021	13/05/2021	Nov. 2021	04/11/2021
Jun. 2021	10/06/2021	Dec. 2021	02/12/2021
Jul. 2021	15/07/2021	Jan. 2022	13/01/2022
Aug. 2021	12/08/2021	Feb. 2022	10/02/2022
Sept. 2021	09/09/2021	Mar. 2022	10/03/2022

There are two types of records contained within the CTR data extract which might feed into the statistics:

1. **'D' records:** those that were 'live' on the count date; and
2. **'C' records:** those that have been closed since the previous count date. They are used to identify short term claims (i.e. those that were live on the count date for a specific month but not on the count date for the months on either side) and 'D' records that haven't actually closed before the count date.

These records do not contain information on total weekly award amount and so, to enable total weekly figures to be estimated, it is assumed that the weekly award was the same as the average weekly award for each local authority and benefit type for the given month (based on the 'D' records).

As part of the quality assurance procedure, the Scottish Government carries out validation checks on incoming data to identify possible errors. Potential problems are identified in a number of ways, including comparing the data received to other known sources; data from previous months and years; and data from other local authorities. Where appropriate, views are also sought from policy colleagues – for example, where a change in the data may be attributable to a policy change. To ensure the data are of a high quality, the Scottish Government then works with the relevant local authorities to resolve any data issues identified. Nevertheless, administrative data is not always complete and where this occurs the report and supplementary tables details the number and nature of missing data. This is particularly true of this publication where we seek to report on the characteristics of the recipients and the amounts they receive.

A full methodology guide is available in the [methodology notes document on CTR statistics](#).

For information on total CTR income forgone for the year (as in Table 4 of this publication), CTRR and LFRs have been used. These are aggregate returns which collect data from local authorities on the total amounts of Council Tax billed, including the amounts of CTR applied. CTRR and LFRs give better overall estimates of total reductions in liabilities than the monthly extracts as they represent the billing and award position for the year as a whole.

6.2 Supplementary tables

This report seeks to highlight the key messages on CTR statistics. Detailed tables are published as supplementary tables alongside this publication. The following list of tables will be available at <https://www.gov.scot/isbn/9781804356234>.

1. Number of CTR recipients and weekly income forgone estimates

- 1.1: CTR recipients and weekly income forgone in Scotland, April 2013 to March 2022
- 1.2: Percentage changes since previous month for CTR recipients and weekly income forgone, April 2013 to March 2022

2. Number of CTR recipients

- 2.1: CTR recipients by local authority, March 2021 to March 2022
- 2.2: CTR recipients by monthly change, March 2021 to March 2022
- 2.3: CTR recipients by local authority as a proportion of the Scottish CTR Population, March 2022
- 2.4: CTR recipients by local authority, percentage change between April 2013 and March 2022
- 2.5: CTR recipients by local authority and passported status, March 2022
- 2.6: CTR recipients by passported status, March 2021 to March 2022
- 2.7: CTR recipients by age, family type and gender, March 2022
- 2.8: CTR recipients by age and family type, March 2022
- 2.9: CTR recipients by deprivation, March 2021 and March 2022
- 2.10: CTR recipients by full or partial award and passported status, March 2021 to March 2022
- 2.11: CTR recipients by full or partial award and passported status as a proportion of the Scottish CTR recipients, March 2021 and March 2022

3. Weekly income forgone estimates

- 3.1: Weekly income forgone estimates (£000's) by local authority, March 2021 to March 2022
- 3.2: Average weekly award by local authority and passported status, March 2022
- 3.3: Average weekly award by age and family type, March 2022
- 3.4: Average weekly award by family status, March 2021 and March 2022

4. Chargeable dwellings and Council Tax Bands

- 4.1: CTR recipients by local authority and Council Tax Band, March 2022
- 4.2: Proportion of chargeable dwellings in receipt of CTR by Council Tax Band, March 2022

5. CTR impact on Council Tax income

- 5.1: Total reduction in Council Tax income (£ millions) through CTR by local authority, 2013-14 to 2021-22
- 5.2: Percentage of chargeable dwellings in receipt of CTR by local authority, March 2022

6.3 Revisions and further information

Any revisions and corrections to this publication, and previous editions of it, will be carried out in line with the Scottish Government's corrections and revisions policy. This can be viewed at: <https://www.gov.scot/publications/producing-official-statistics/pages/revisions-and-corrections/>

Further information on CTR Statistics, including the supplementary tables, previous publications and local authority charts and tables, is available from <https://www.gov.scot/collections/local-government-finance-statistics/#counciltaxreduction>

Further information on Local Government Finance statistics is available at: <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance>.

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How to access background or source data

The data collected for this statistical bulletin:

- are available in more detail through Scottish Neighbourhood Statistics
- are available via an alternative route
- may be made available on request, subject to consideration of legal and ethical factors. Please contact eddie.chan@gov.scot for further information.
- cannot be made available by Scottish Government for further analysis as Scottish Government is not the data controller

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