

## PUBLIC SERVICES AND GOVERNMENT

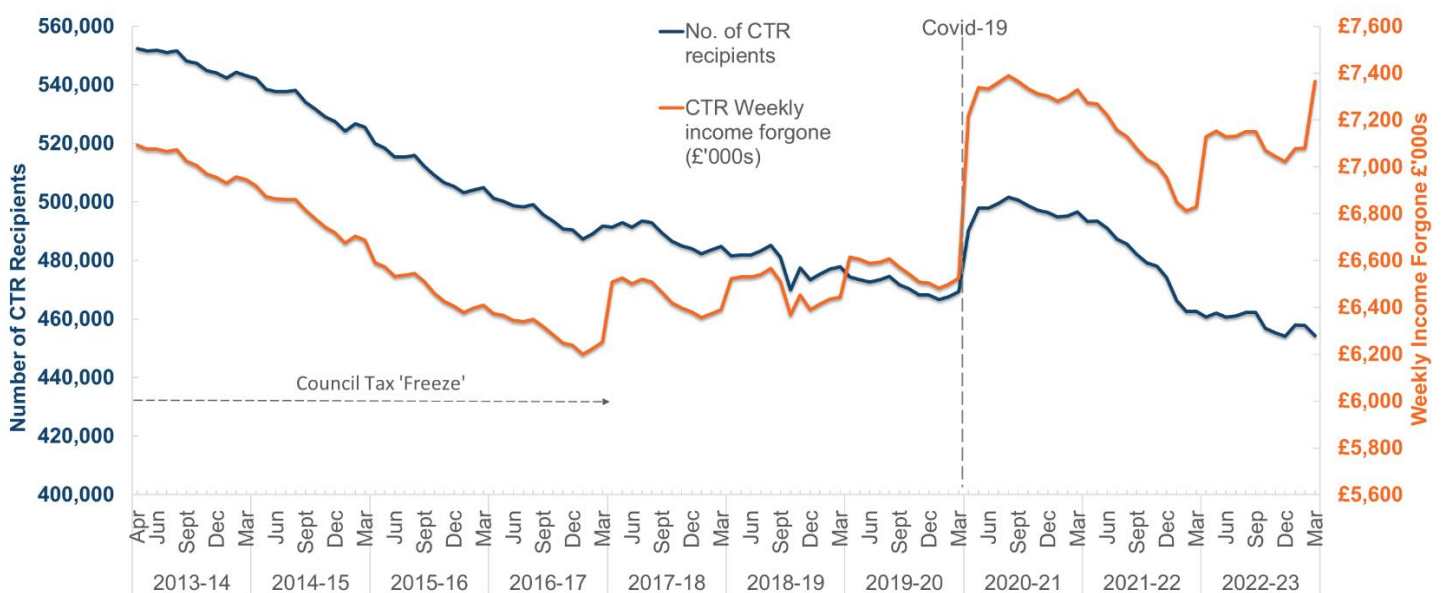
# Council Tax Reduction in Scotland: 2022-2023

(Published 28 June 2023)

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 2022 to March 2023. This publication will also make references to the previously published March 2022 statistics for comparative purposes.

**Chart 1: CTR recipients and weekly income forgone in Scotland, April 2013 to March 2023**



## Key Points

- There were 454,350 CTR recipients in Scotland in March 2023, a decrease of 1.8 per cent from 462,670 in March 2022. 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 CTR 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 2023. The number of CTR recipients was 18 per cent (98,030 recipients) lower in March 2023 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 CTR awarded.

- As shown in **Chart 1**, the total number of CTR recipients in Scotland decreased over the course of 2022-23 with the largest change, a decrease of 1.2 per cent, observed in October 2022 compared to the previous month. The number of CTR recipients in Scotland remained relatively steady between March 2022 and September 2022 then started to decrease, reaching a record low of 454,180 in December 2022. From January 2023 to March 2023, the number of recipients rose and fell again, remaining just above the record low.
- The weekly income forgone by local authorities due to the CTR scheme was £7.364 million in March 2023, compared to £6.829 million in March 2022.
- The provisional income forgone on CTR in Scotland in 2022-23 was £366.3 million.
- On average, CTR recipients saved over £800 a year on Council Tax as at March 2023.
- Of all CTR recipients in March 2023:
  - 58 per cent (261,220 recipients) were in one of the 30 per cent most deprived areas in Scotland, the same as in March 2022;
  - 36 per cent (163,180 recipients) were aged 65 or over, the same as in March 2022; and
  - 17 per cent (75,100 recipients) were lone parents, compared to 16 per cent in March 2022.

## **Changes in Council Tax and CTR since 1 April 2017**

**Chart 1** also shows the impact the following changes have had on the CTR 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 Working Age CTR scheme was amended from April 2022 so that those recipients who were receiving Universal Credit (UC) were handled in the same way as all other recipients.

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## Glossary and things you need to know about this release

**Covid-19 Pandemic** - A global pandemic of coronavirus disease 2019 (Covid-19). This 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 replaces the above four benefits that currently passport recipients to full CTR. UC also replaces Working Tax Credits and Child Tax Credits and Housing Benefit.

**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 and dependant on age
- child allowance – an amount for each dependant child
- 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 £36.20 whilst a couple (where either one or both is disabled) will get £51.60. Some examples of personal allowances and premiums for 2022-23, alongside the 2021-22 figures are given in [Table 1](#).

**Income** - Regulations state what counts as income in the calculation of CTR, with some income types being partially disregarded. Income includes earnings, income from capital, other income paid on a regular basis, and social security benefits.

**Table 1: Value of certain CTR personal allowances and premiums (per week), 2021-22 and 2022-23**

<b>Personal Allowances</b>	<b>2021-22</b>	<b>2022-23</b>
Single applicant aged 18 to 25 years	£59.20	£61.05
Single applicant aged over 25 years	£74.70	£77.00
Single applicant who has reached state pension age	£191.15	£197.10
Couple at least one aged 18 years	£117.40	£121.05
Couple at least one aged over state pension age	£286.05	£294.90
Child or young person (from birth to the day before their 20th birthday)	£85.75	£88.50
<b>Premiums</b>	<b>2021-22</b>	<b>2022-23</b>
Disability premium for a single person	£35.10	£36.20
Disability premium for a couple	£50.05	£51.60
Enhanced disability premium for a single person	£17.20	£17.75
Enhanced disability premium for a couple	£24.60	£25.35
Enhanced disability premium for a child	£26.67	£27.44
Severe disability premium for a single person	£67.30	£69.40
Severe disability premium for a couple where one qualifies	£67.30	£69.40
Severe disability premium for a couple where both qualify	£134.60	£138.80
Carer Premium	£37.70	£38.85
Disabled child premium	£65.94	£68.04

**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 £23.50 in 2022-23, their award would equal their Council Tax liability (£23.50) 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** (page 8) 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/](http://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/](http://www.gov.scot/publications/council-tax-reduction-local-authority-tables-and-charts/)

## 1. Introduction

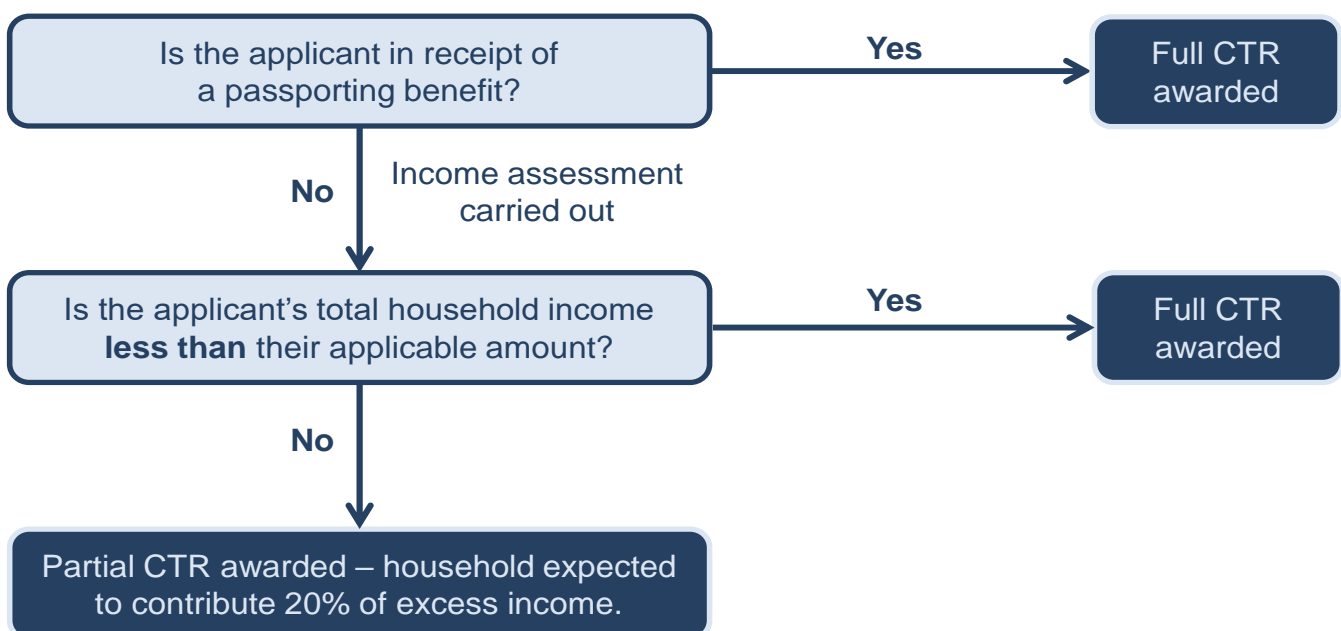
The CTR scheme provides lower income households with a reduction in their Council Tax liability. The reduction can be any proportion of the liability, up to and including 100 per cent (i.e. the household has their Council Tax liability reduced to zero and pays no Council Tax).

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 2022 to March 2023. It also makes references to the previously published March 2022 statistics. The publication also includes detailed analysis of additional characteristics and weekly awards for March 2023 CTR data and therefore supplements the monthly release for the data period up to March 2023 published on 16 May 2023.

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. In 2022-23, 21 local authorities increased their CT rates by 3 per cent. There were eight local authorities who increased their CT rate by less than 3 per cent. Aside from Shetland, who froze their rate at 2021-22 levels, the smallest increase was Inverclyde who increased their rate by 1.95 per cent. East Renfrewshire and Falkirk increased their rates by the largest amounts – 3.5 per cent and 4 per cent respectively.

**Figure 1: Process for calculating CTR awards**



## 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 1** 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 2** provides an illustration of a CTR calculation in 2022-23.

**Figure 2: Illustration of CTR Calculation 2022-23**

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 £17.63 after single person discount of 25%.

Household weekly income consisted of:

- Net Earnings of £192.00
- Working Tax Credit of £55.33
- Child Tax Credits £112.88

### Income

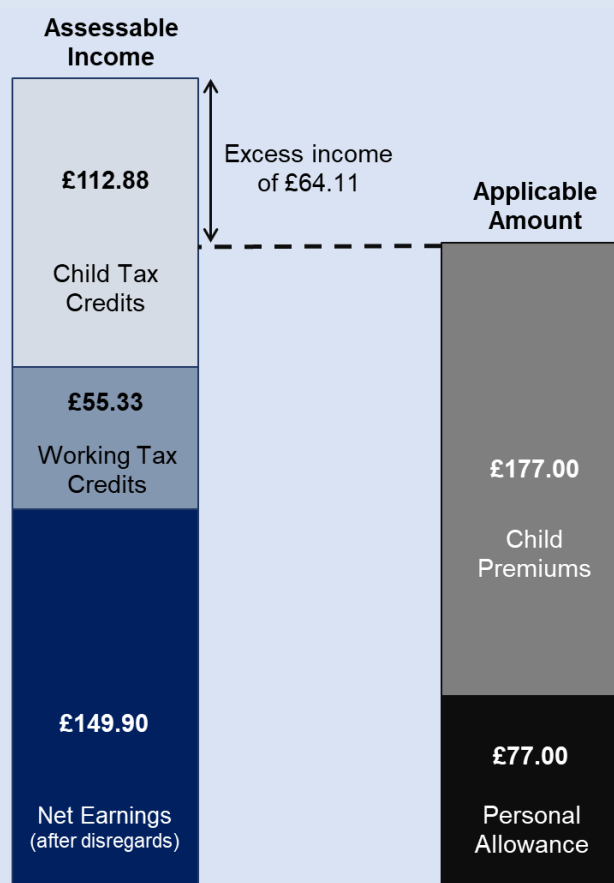
Net Earnings	<b>£192.00</b>
Working Tax Credit	<b>£55.33</b>
Child Tax Credits	<b>£112.88</b>
<b>Total Income</b>	<b>£360.21</b>
Earnings Disregard ( <i>Lone Parent</i> ) -	<b>£25.00</b>
Earning Disregard ( <i>Tax Credit</i> ) -	<b>£17.10</b>
<b>Total Income for CTR</b>	<b>£318.11</b>

### 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	<b>£77.00</b>
Two Child Personal Allowance	<b>£177.00</b>
<b>Applicable Amount</b>	<b>£254.00</b>



**This household's excess income is then £64.11 (£318.11 - £254.00).**

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 £12.82** (20% of £64.11).

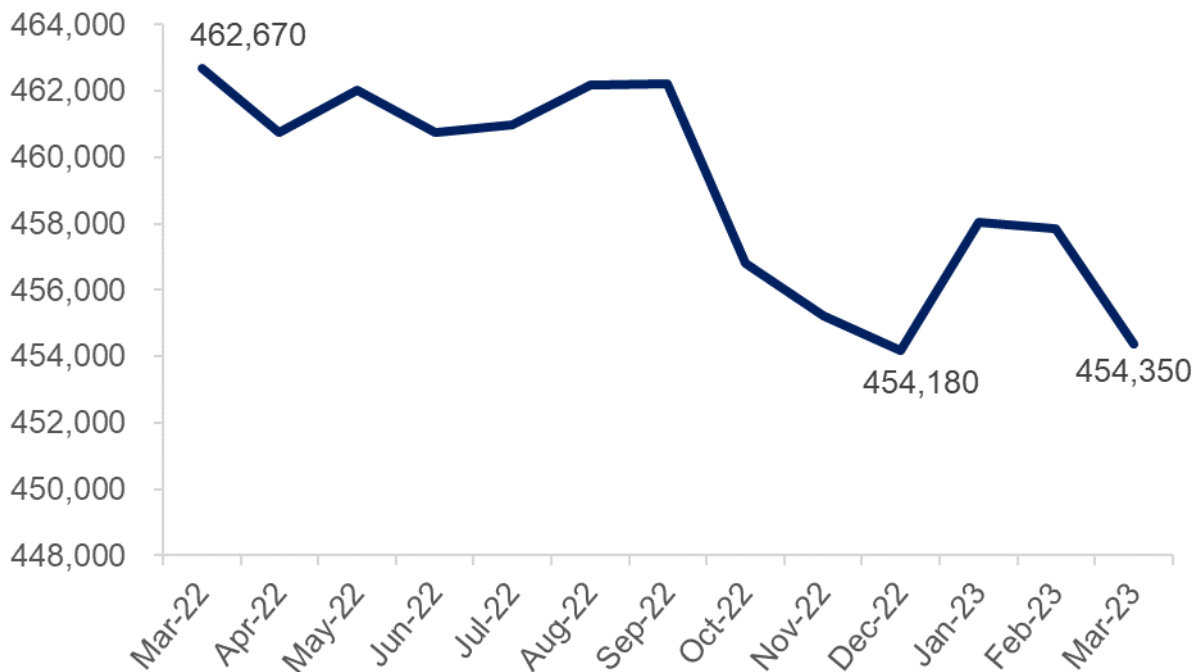
**The weekly CTR is £4.81** (£17.63 - £12.82) and their council tax liability (i.e. the amount of council tax they need to pay) is £12.82.



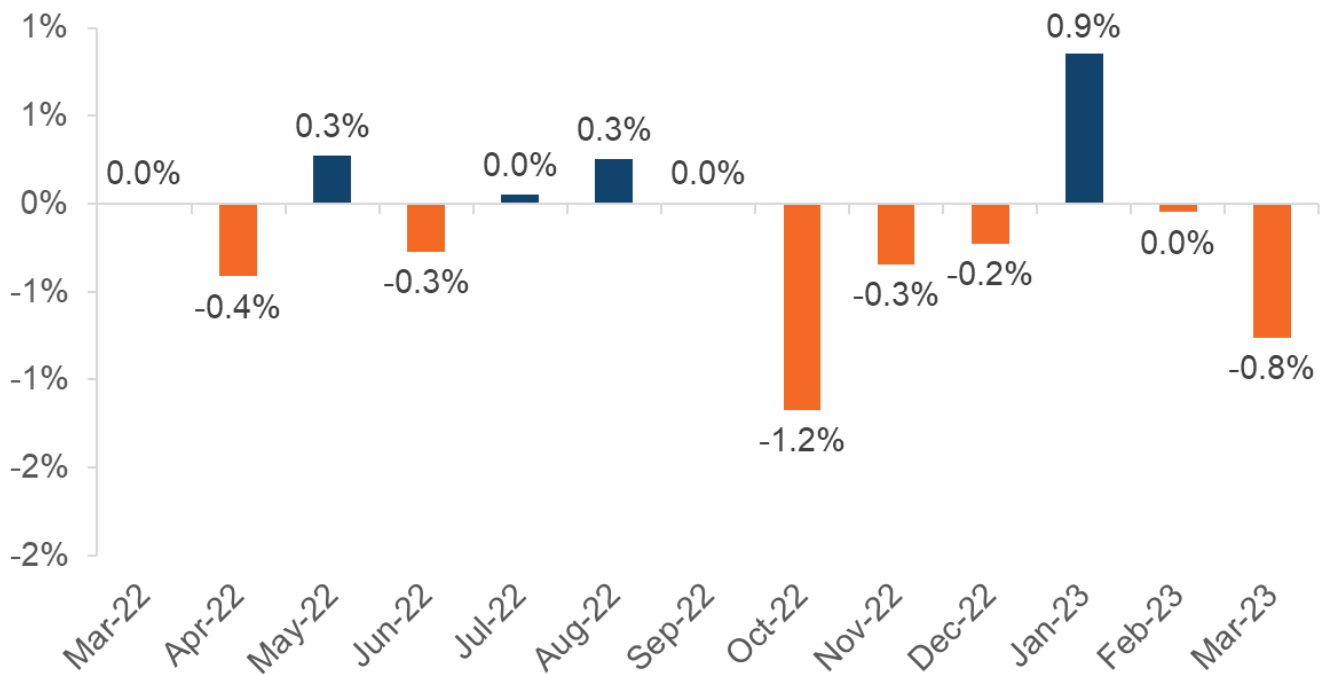
## 2. Number of CTR Recipients

CTR data is reported monthly and this section presents analysis of CTR recipient numbers in 2022-23. The number of CTR recipients for each month from March 2022 to March 2023 is shown in [Chart 2](#). The total number of CTR recipients in Scotland decreased from 462,670 recipients in March 2022 to 454,350 in March 2023, a decrease of 1.8 per cent during this period. However, the largest decrease (-1.2 per cent) in CTR recipients was observed in October 2022, with a low of 454,180 CTR recipients reached in December 2022- the lowest level recorded since the scheme started in April 2013.

**Chart 2: CTR recipients, March 2022 to March 2023**

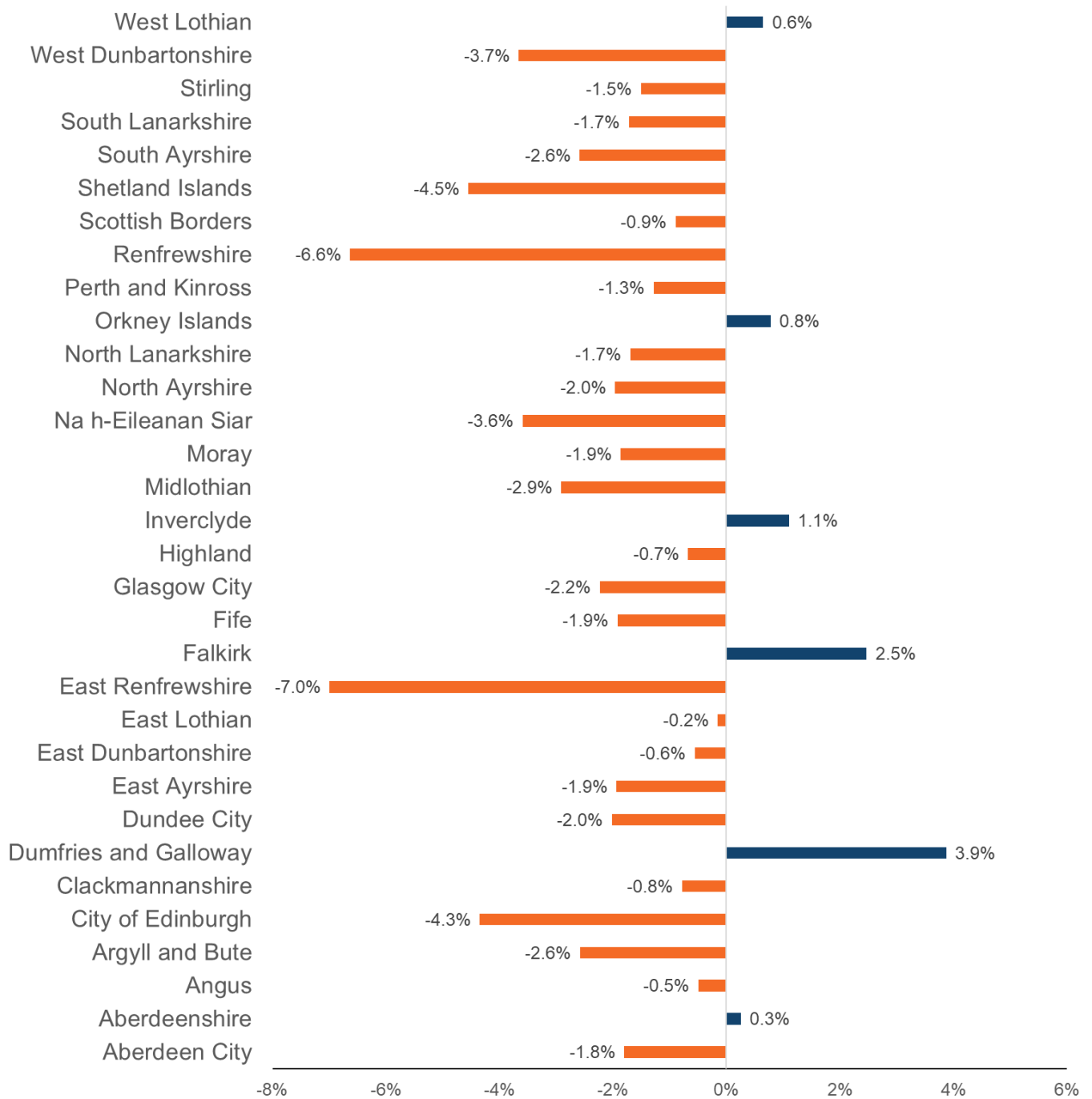


The number of CTR recipients in Scotland stayed relatively stable between March 2022 and September 2022, then decreased between September 2022 and March 2023, with a one month uptick in January 2023. This is in contrast to the gradual decrease in CTR recipients in Scotland observed in 2021-22 when the effects of Covid-19 were starting to lessen. The largest decrease was recorded in October 2022 as shown in [Chart 3](#), when the total number of CTR recipients in Scotland decreased from September 2022 by 1.2 per cent (5,420 CTR recipients). Between March 2022 and September 2022, the largest fluctuation was 0.4 per cent compared with the period between October 2022 and March 2023, where the fluctuations were generally much higher, reaching as high as 1.2 per cent.

**Chart 3: CTR recipients by monthly change, March 2022 to March 2023**

**Table 2** (page 12) shows most local authorities recorded a decrease in CTR recipients between March 2022 and March 2023 (26 out of 32 local authorities), with the largest percentage decrease seen in East Renfrewshire (-7.0 per cent) followed by Renfrewshire (-6.6 per cent) and Shetland Islands (-4.5 per cent) over this period. Six local authorities recorded an increase during this period, with the largest percentage increase seen in Dumfries and Galloway (+3.9 per cent) followed by Falkirk (+2.5 per cent) and Inverclyde (+1.1 per cent). 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- see **Chart 4**.

**Chart 4: CTR recipients by local authority, percentage change between March 2022 and March 2023**



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 2022 to March 2023

	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	% Change (Mar 22- Mar 23)
<b>SCOTLAND</b>	<b>462,670</b>	<b>460,760</b>	<b>462,020</b>	<b>460,760</b>	<b>460,990</b>	<b>462,160</b>	<b>462,200</b>	<b>456,790</b>	<b>455,220</b>	<b>454,180</b>	<b>458,060</b>	<b>457,840</b>	<b>454,350</b>	<b>-1.8%</b>
Aberdeen City	13,880	13,610	13,740	13,640	13,780	13,820	13,870	13,800	13,800	13,720	13,820	13,830	13,630	-1.8%
Aberdeenshire	11,750	11,760	11,900	11,830	11,830	11,780	11,810	11,660	11,620	11,690	11,690	11,690	11,780	0.3%
Angus	8,140	8,170	8,160	8,180	8,120	8,130	8,110	8,020	7,990	8,110	8,030	8,080	8,100	-0.5%
Argyll and Bute	6,590	6,520	6,540	6,500	6,430	6,410	6,370	6,300	6,310	6,310	6,430	6,370	6,420	-2.6%
City of Edinburgh	32,200	31,600	32,050	31,820	31,460	31,350	31,540	31,410	31,230	31,080	30,820	30,770	30,800	-4.3%
Clackmannanshire	5,090	5,150	5,180	5,210	5,180	5,170	5,140	5,130	5,140	5,130	5,120	5,110	5,050	-0.8%
Dumfries and Galloway	12,660	12,650	12,820	12,760	12,830	12,890	13,020	12,870	12,910	12,920	13,200	13,370	13,150	3.9%
Dundee City	17,320	17,350	17,080	17,130	17,280	17,350	17,370	17,020	16,950	16,960	17,050	17,070	16,970	-2.0%
East Ayrshire	12,900	12,910	12,920	12,860	12,830	12,910	12,860	12,660	12,620	12,610	12,690	12,750	12,650	-1.9%
East Dunbartonshire	5,390	5,440	5,490	5,540	5,540	5,590	5,530	5,420	5,330	5,330	5,300	5,320	5,360	-0.6%
East Lothian	6,620	6,660	6,770	6,720	6,700	6,720	6,720	6,680	6,700	6,710	6,700	6,610	6,610	-0.2%
East Renfrewshire	4,720	4,610	4,580	4,560	4,570	4,550	4,520	4,500	4,450	4,470	4,500	4,510	4,390	-7.0%
Falkirk	12,560	12,630	12,690	12,690	12,700	12,750	12,790	12,650	12,650	12,680	12,730	12,960	12,870	2.5%
Fife	29,780	29,860	29,840	29,660	29,650	29,680	29,560	29,090	29,020	28,860	29,070	29,250	29,210	-1.9%
Glasgow City	85,980	86,050	86,080	86,120	86,500	87,170	86,930	86,050	85,180	84,450	84,980	84,750	84,060	-2.2%
Highland	16,260	16,170	16,120	16,110	16,090	16,170	16,100	16,020	16,080	16,210	16,420	16,230	16,150	-0.7%
Inverclyde	9,070	8,860	9,000	8,990	9,160	9,190	9,510	9,140	9,120	9,150	9,470	9,470	9,170	1.1%
Midlothian	5,840	5,820	5,840	5,850	5,840	5,850	5,820	5,780	5,810	5,770	5,830	5,900	5,670	-2.9%
Moray	5,370	5,360	5,350	5,350	5,350	5,300	5,280	5,240	5,230	5,230	5,310	5,250	5,270	-1.9%
Na h-Eileanan Siar	1,950	1,940	1,940	1,930	1,920	1,920	1,900	1,890	1,900	1,900	1,880	1,880	1,880	-3.6%
North Ayrshire	16,830	16,420	16,720	16,700	16,710	16,760	16,720	16,380	16,410	16,330	16,790	16,730	16,500	-2.0%
North Lanarkshire	34,830	34,900	34,900	34,530	34,540	34,590	34,540	34,290	34,200	34,040	34,720	34,330	34,240	-1.7%
Orkney Islands	1,290	1,280	1,290	1,360	1,300	1,290	1,280	1,300	1,250	1,340	1,270	1,320	1,300	0.8%
Perth and Kinross	8,580	8,570	8,570	8,620	8,540	8,640	8,590	8,430	8,440	8,500	8,480	8,520	8,470	-1.3%
Renfrewshire	17,040	16,590	16,650	16,510	16,450	16,490	16,500	16,380	16,260	16,140	16,290	16,200	15,910	-6.6%
Scottish Borders	7,800	7,890	7,850	7,810	7,820	7,810	7,930	7,880	7,760	7,750	7,790	7,810	7,730	-0.9%
Shetland Islands	1,100	1,090	1,090	1,100	1,100	1,100	1,100	1,080	1,090	1,070	1,070	1,070	1,050	-4.5%
South Ayrshire	10,060	10,030	10,030	9,950	9,940	9,970	9,960	9,830	9,830	9,800	9,870	9,910	9,800	-2.6%
South Lanarkshire	30,890	31,000	30,880	30,760	30,840	30,780	30,740	30,110	30,010	30,010	30,670	30,760	30,360	-1.7%
Stirling	5,300	5,310	5,310	5,310	5,320	5,370	5,370	5,200	5,260	5,260	5,280	5,290	5,220	-1.5%
West Dunbartonshire	10,930	10,660	10,710	10,770	10,750	10,730	10,790	10,740	10,780	10,720	10,680	10,620	10,530	-3.7%
West Lothian	13,970	13,910	13,910	13,920	13,920	13,960	13,950	13,860	13,890	13,920	14,140	14,120	14,060	0.6%

**Notes:**

1. Recipients are as at monthly count date. See Methodology notes section 2 for more details: [www.gov.scot/publications/council-tax-reduction/](http://www.gov.scot/publications/council-tax-reduction/)
2. Figures are rounded to the nearest 10. Components may not sum to total due to rounding.

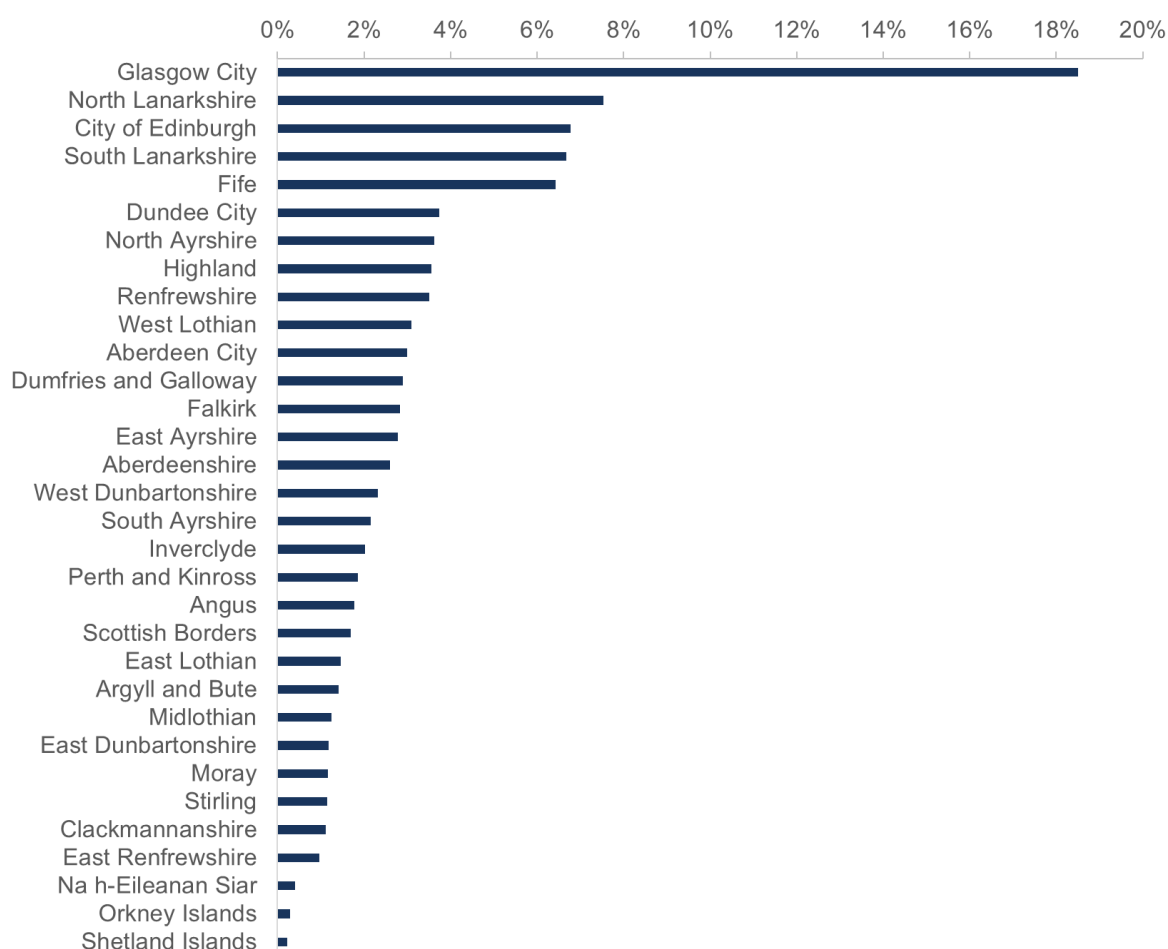
**Chart 5** shows the number of CTR recipients by local authority as a proportion of the Scottish CTR population for March 2023 in descending order. It can be seen that Glasgow City accounted for the highest proportion, with almost one-fifth of all CTR recipients in Scotland which is more than twice 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 2023, similar to March 2022. Their ordering has not changed from last year. 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 (84,060 CTR recipients);
- North Lanarkshire accounting for 8 per cent (34,240 CTR recipients);
- City of Edinburgh accounting for 7 per cent (30,800 CTR recipients);
- South Lanarkshire accounting for 7 per cent (30,360 CTR recipients); and
- Fife accounting for 6 per cent (29,210 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 (1,880 CTR recipients), 0.3 per cent in Orkney Islands (1,300 CTR recipients) and with the Shetland Islands accounting for 0.2 per cent, the least (1,050 CTR recipients). Similarly, the order and proportion of these island authorities were the same in March 2022.

**Chart 5: CTR recipients by local authority as a proportion of the Scottish CTR Population, March 2023**



## 2.1 CTR recipients over time

From the introduction of the CTR scheme in April 2013 to March 2023, the number of households receiving CTR in Scotland has gradually decreased from 552,380 in April 2013 to 454,350 in March 2023. 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 2022-23, the number of CTR recipients was relatively stable for the first half of the year, then decreased in all remaining months, except for an increase in January 2023. The number of CTR recipients is now 18 per cent (98,030 recipients) lower in March 2023 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 2023 for all local authorities in Scotland.

**Chart 6: CTR recipients by local authority, percentage change between April 2013 and March 2023**

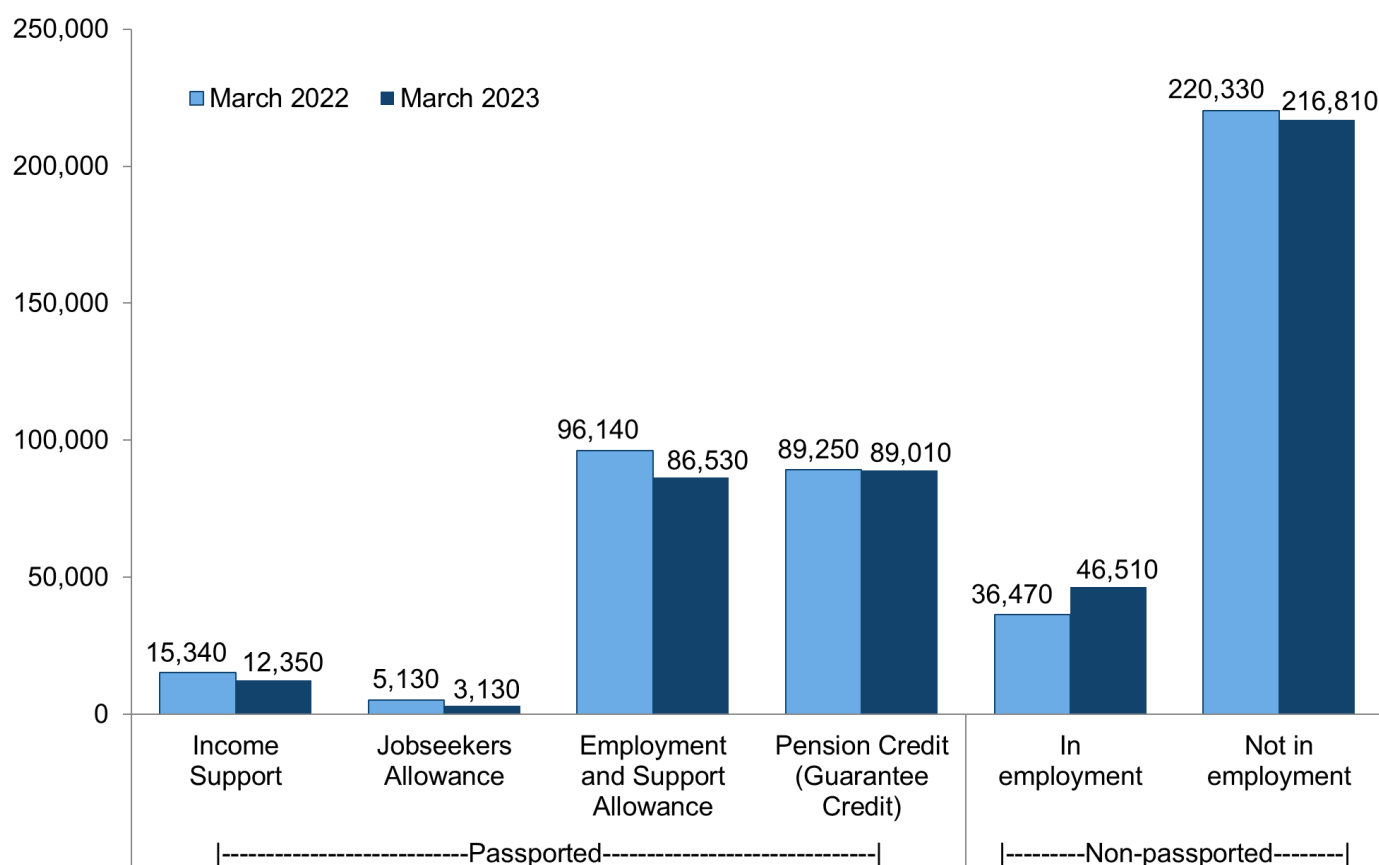


The largest percentage decreases in the number of CTR recipients were in Na h-Eileanan Siar (-35 per cent), Midlothian (-27 per cent) followed by West Dunbartonshire (-26 per cent). Whilst Na h-Eileanan Siar has a large percentage decrease, this represents a relatively small number of CTR recipients.

## 2.2 CTR recipients by passported status

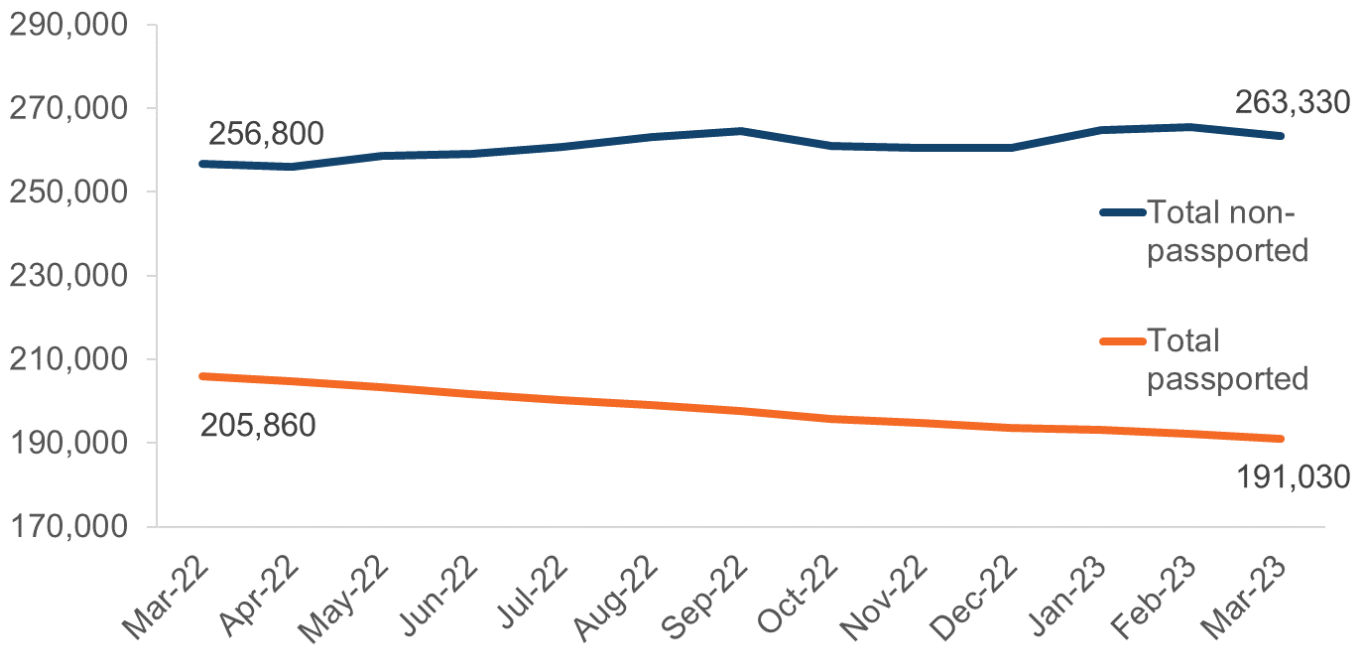
In March 2023, passported CTR recipients accounted for 42 per cent of all CTR recipients. This is down from 44 per cent in March 2022, and part of a decreasing trend from 63 per cent in March 2018. UC does not passport claimants to 100 per cent CTR so as the number of people on UC rises, the number of 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 39 per cent of all CTR recipients in March 2023, similar to March 2022. The majority (82 per cent) of non-passported CTR recipients in March 2023 were not in employment, down slightly from 86 per cent in March 2022. The proportion of passporting CTR recipients from Income Support and Jobseekers Allowance has continued to decrease and in March 2023 made up only 3 per cent of all CTR recipients.

**Chart 7: CTR recipients by passported status, comparison of March 2022 and March 2023**



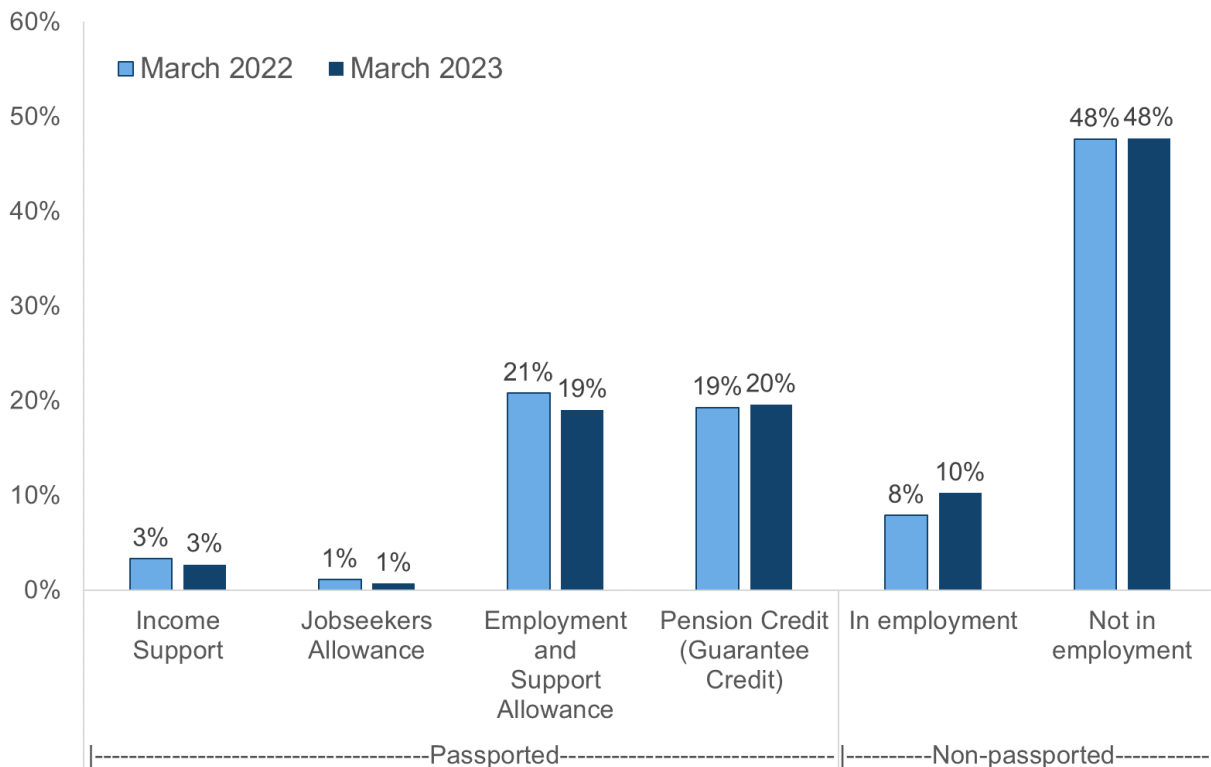
With the general increase in UC claimants during the pandemic, there has been a change in the balance of passported and non-passported CTR recipients, with non-passported CTR recipients continuing to account for more than passported CTR recipients. As can be seen in [Chart 8](#), there has been a gradual decrease of passported CTR recipients (-7 per cent) and an increase in non-passported CTR recipients (+3 per cent) between March 2022 and March 2023. This is in contrast to a decrease of 5 per cent observed for non-passported CTR recipients between March 2021 and March 2022. In March 2023, passported and non-passported CTR recipients accounted for 42 per cent and 58 per cent of all CTR recipients respectively.

**Chart 8: CTR recipients by passported status, March 2022 to March 2023**



As can be seen in [Chart 9](#), the proportion of each passported benefit as a percentage of all CTR recipients between March 2022 and March 2023 has remained similar. For non-passported CTR recipients, there has been a slight increase in the proportion of those employed as a percentage of all CTR recipients with those in employment now accounting for 10 per cent of all CTR recipients in March 2023 (up from 8 per cent in March 2022). The proportion of non-passported CTR recipients not in employment is the same as March 2022.

**Chart 9: Proportion of passported status as a percentage of all CTR recipients, comparison of March 2022 and March 2023**





The number of CTR recipients by passported status and local authority in March 2023 is available in the supplementary tables. Some key variations across local authorities are:

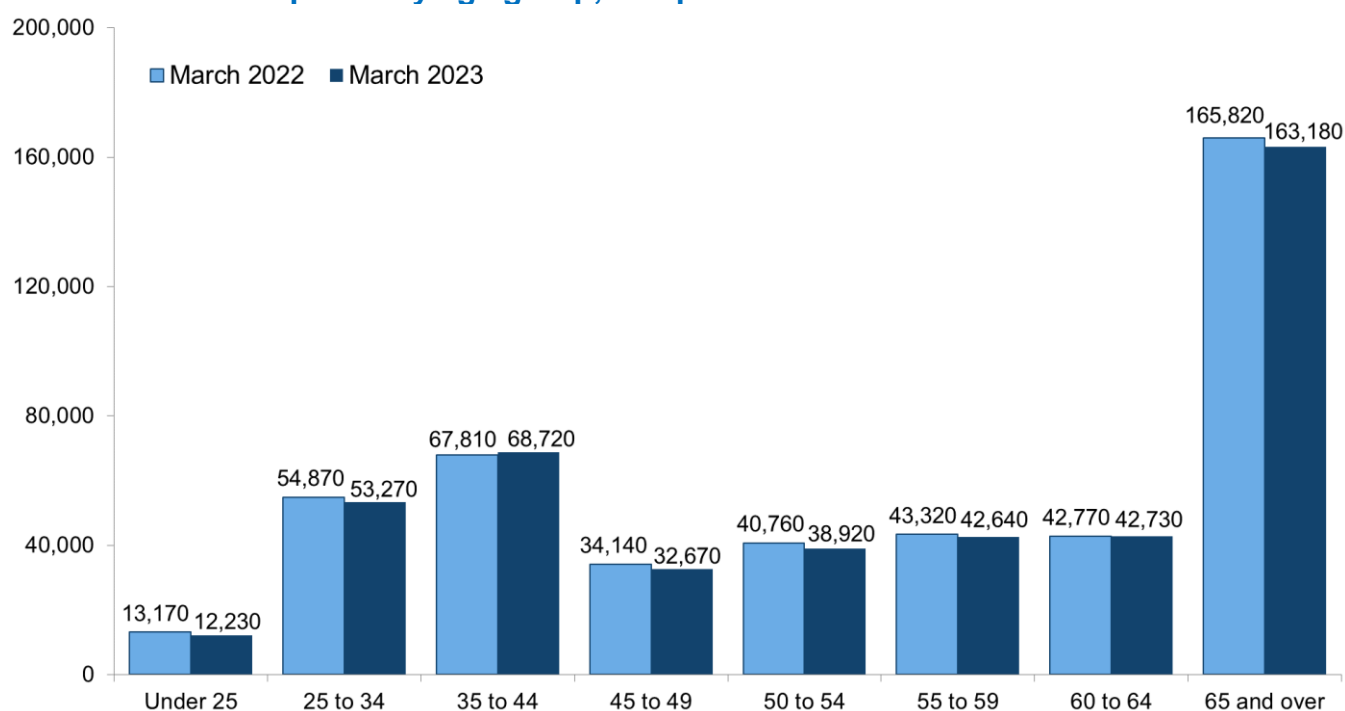
- Na h-Eileanan Siar (55 per cent), Glasgow City (48 per cent) and West Dunbartonshire (48 per cent) had the highest proportion of passported CTR recipients. This represents a decrease in proportion for both Na h-Eileanan Siar and Glasgow City and an increase in proportion for West Dunbartonshire in comparison to March 2022 (57 per cent, 51 per cent and 44 per cent respectively).
- Clackmannanshire (34 per cent), East Lothian (34 per cent) and Aberdeenshire (35 per cent) had the lowest proportions of passported CTR recipients in March 2023 compared to 37 per cent, 36 per cent and 38 per cent respectively in March 2022.

## 2.3 CTR recipients by age and family type

**Chart 10** shows the number of CTR recipients by age group in March 2023. Between March 2022 and March 2023, the number of CTR recipients decreased for all age groups, except for those aged 35 to 44 which increased by 1 per cent. Those aged under 25 decreased the most (-7 per cent) between March 2022 and March 2023.

The age group with the highest proportion of CTR recipients continues to be those aged 65 and over, at 36 per cent (163,180 CTR recipients) in March 2023, the same proportion as in March 2022. The March 2023 proportions of CTR recipients for all other age groups were similar to those in March 2022, 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 (12,230 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.

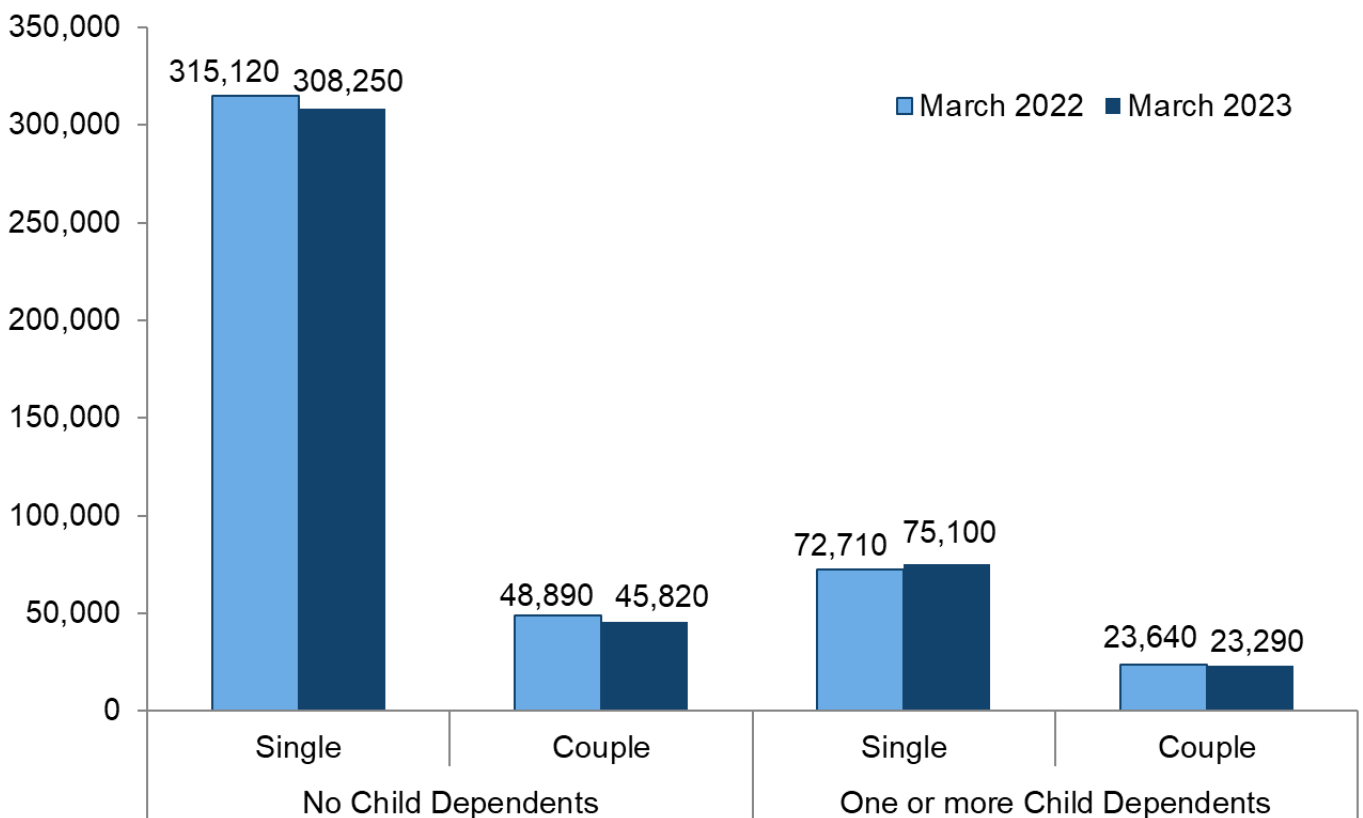
**Chart 10: CTR recipients by age group, comparison of March 2022 and March 2023**



**Chart 11** shows the number of CTR recipients by family type in March 2023. Between March 2022 and March 2023, CTR recipients decreased for all family types, except for lone parents. The number of lone parents receiving CTR rose to 75,100 (an increase of 3 per cent), with couples with no child dependants showing the largest decrease of 6 per cent, dropping to 45,820 CTR recipients.

In March 2023, over two thirds of CTR recipients (68 per cent) were single with no child dependent, the same as in March 2022. Lone parents make up 17 per cent, a rise from 16 per cent in March 2022, and 15 per cent were couples (with or without children), a slight decrease from March 2022 where they accounted for 16 per cent of recipients.

**Chart 11: CTR recipients by family type, comparison of March 2022 and March 2023**



## 2.4 CTR recipients by deprivation

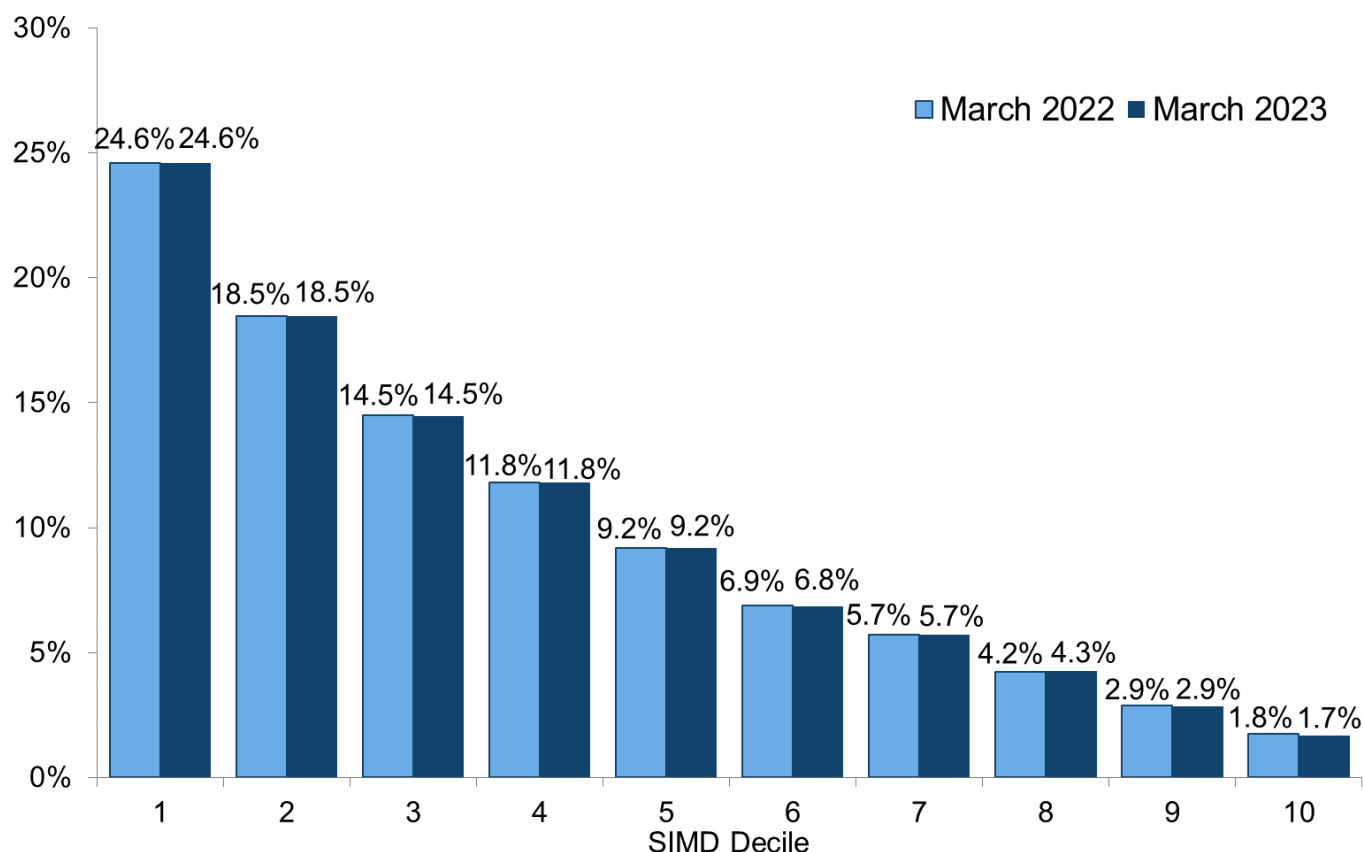
The Scottish Index of Multiple Deprivation (SIMD) is the Scottish Government's official tool for identifying areas of multiple deprivation. It divides Scotland into 6,976 datazones, each containing around 350 households or approximately 700-800 people. Each datazone has a calculated 'deprivation score' 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 2](#) on page 8).

Between March 2022 and March 2023, CTR recipients decreased in all deciles with the percentage decrease greatest in the least deprived datazone (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 2 per cent whilst decile 10 decreased by 6 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 2022 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 (261,220) in the lowest three deciles in March 2023 the same proportion as in March 2022.

**Chart 12: Proportion of CTR recipients by deprivation, comparison of March 2022 and March 2023**



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

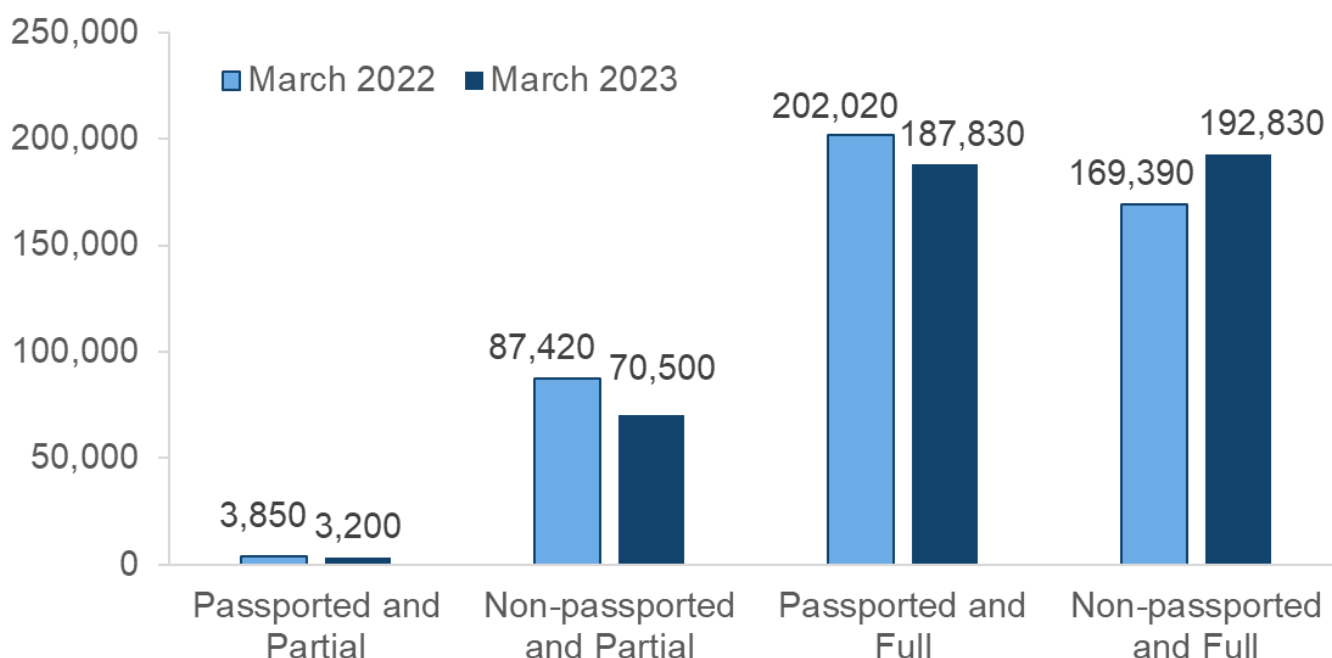
## 2.5 Full and partial CTR

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 2022 and March 2023, the number of CTR recipients decreased for those that received partial award status and increased for those that received full award status. Partial CTR decreased by 19 per cent and full CTR increased by 2 per cent. The number of CTR recipients by full or partial award and passported status from March 2022 to March 2023 is available in the supplementary tables.

**Chart 13** compares the number of CTR recipients in March 2022 and March 2023 by full or partial award and passported status. It can be seen that the decrease in CTR recipients is predominantly driven by the 19 per cent decrease in non-passported and partial CTR recipients and the 7 per cent decrease in passported and full CTR recipients. Between these two groups, there is a decrease of 31,110 recipients in comparison to March 2022. It should be noted that despite the overall decrease in CTR recipients, there was a relatively large increase in non-passported and full CTR recipients of 14 per cent, rising to 192,830 recipients in March 2023.

**Chart 13: CTR recipients by full or partial award and passported status, comparison of March 2022 and March 2023**

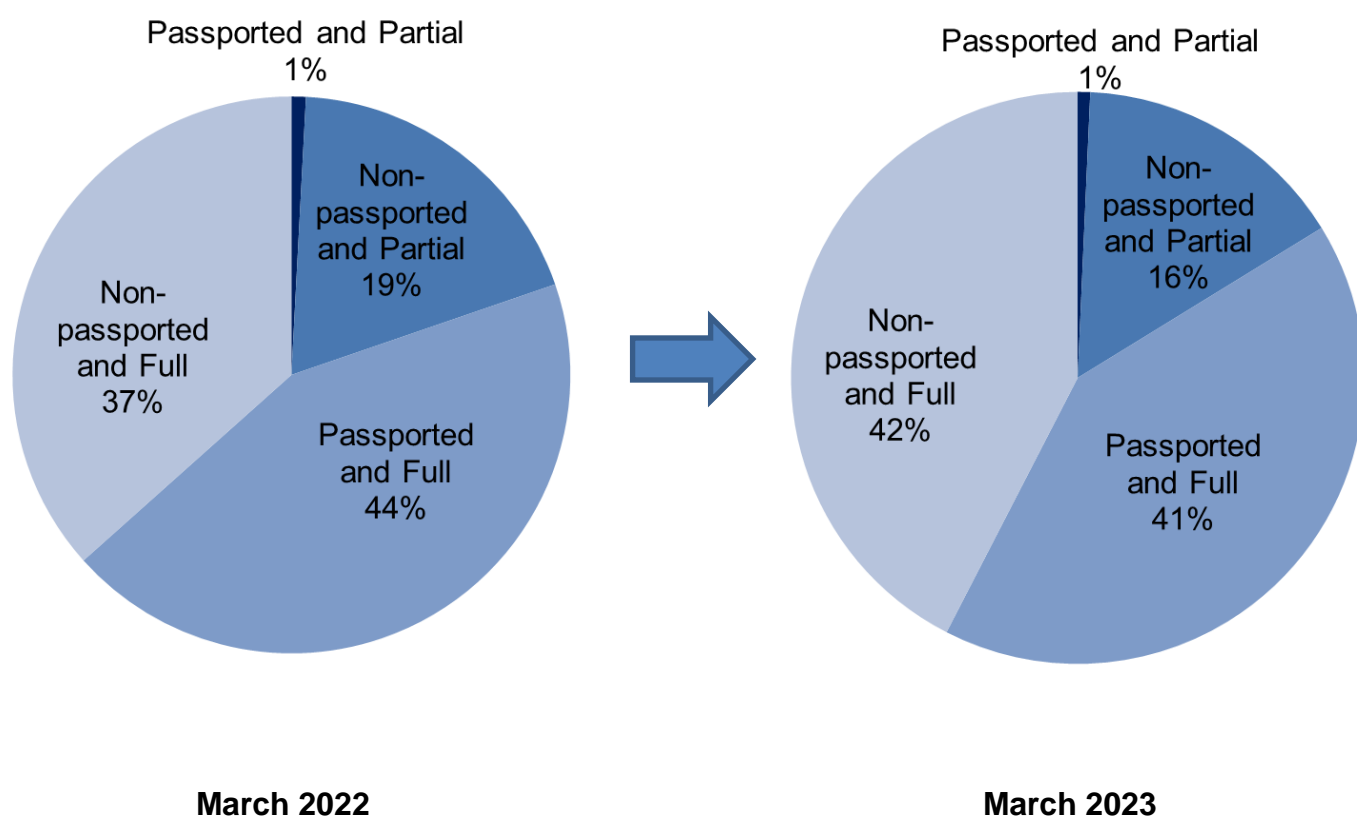


The proportion of CTR recipients receiving full CTR who are in receipt of a passporting benefit and have no non-dependants<sup>1</sup> living in their household was 41 per cent in March 2023 compared to 44 per cent in March 2022. During this time, the proportion of CTR recipients receiving full CTR from a non-passporting benefit increased by 3 per cent gradually from April 2022 to 42 per cent in March 2023. **Chart 14** compares the proportion of CTR recipients by full or partial award between March 2023 and March 2022.

In March 2023, 58 per cent of CTR recipients were non-passported CTR recipients, a rise from 56 per cent in March 2022. Of this, 42 per cent of CTR recipients (192,830) were awarded full CTR and the remainder (70,500 CTR recipients) were awarded partial CTR.

Of all CTR recipients, more than four-fifths (84 per cent, 380,660 CTR recipients) were in receipt of full CTR in March 2023, a slight increase from March 2022 (80 per cent).

**Chart 14: Proportion of CTR recipients by full or partial award and passported status, comparison of March 2022 and March 2023**



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

<sup>1</sup> 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.

### 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 £7.364 million in March 2023, an increase of 8 per cent compared to March 2022. This increase is in contrast to 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 2023 is still higher than pre-pandemic level and higher than 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 2022 and March 2023 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 2023. This is consistent with the higher numbers of CTR recipients recorded for these local authorities and is similar to the proportions observed in March 2022.

**Table 3: CTR weekly estimate of income forgone (£000's) by local authority, March 2022 to March 2023**

	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	% Change (Mar 22- Mar 23)
<b>SCOTLAND</b>	<b>6,829.2</b>	<b>7,128.2</b>	<b>7,151.5</b>	<b>7,129.5</b>	<b>7,130.9</b>	<b>7,149.5</b>	<b>7,150.4</b>	<b>7,071.8</b>	<b>7,043.5</b>	<b>7,023.5</b>	<b>7,077.0</b>	<b>7,081.3</b>	<b>7,364.3</b>	<b>7.8%</b>
Aberdeen City	211.8	218.5	220.5	218.3	220.2	220.6	221.1	219.8	219.3	217.7	219.5	219.7	229.7	8.5%
Aberdeenshire	173.3	184.5	186.2	183.8	183.9	183.2	183.3	180.8	180.1	181.0	180.8	181.1	183.0	5.6%
Angus	104.7	110.4	110.2	110.5	109.6	109.8	109.5	108.2	107.6	109.1	108.2	108.9	116.6	11.4%
Argyll and Bute	107.0	112.0	112.0	111.0	109.7	109.6	109.0	107.7	107.8	107.9	109.8	109.0	115.6	8.1%
City of Edinburgh	504.9	510.5	531.2	529.0	522.9	521.3	524.7	522.4	518.8	515.6	511.3	511.4	512.3	1.5%
Clackmannanshire	70.6	75.5	75.7	76.0	75.7	75.5	75.0	74.9	75.1	74.8	74.7	74.9	78.1	10.7%
Dumfries and Galloway	177.2	187.3	188.6	187.6	188.3	189.3	190.7	188.8	189.1	188.5	192.0	194.9	203.6	15.0%
Dundee City	243.9	261.8	257.6	258.2	260.2	261.0	261.0	255.4	254.0	254.1	255.4	255.7	268.3	10.0%
East Ayrshire	184.5	195.0	194.6	193.4	192.8	193.9	193.6	190.8	189.9	189.3	190.4	191.7	201.3	9.1%
East Dunbartonshire	93.6	99.9	100.4	100.9	100.9	102.0	100.8	99.2	97.6	97.5	97.1	97.7	104.6	11.7%
East Lothian	103.6	110.8	112.3	111.2	110.7	110.7	110.6	110.0	110.2	110.1	110.0	108.5	108.7	5.0%
East Renfrewshire	79.7	84.1	83.3	83.0	83.0	82.6	82.1	81.8	80.9	81.1	81.5	82.0	85.4	7.1%
Falkirk	162.7	172.8	173.2	173.0	173.0	173.7	174.0	172.0	172.0	172.4	172.9	176.2	188.0	15.6%
Fife	415.2	437.0	436.1	433.1	432.9	433.4	430.8	424.2	423.0	420.3	423.4	426.5	448.5	8.0%
Glasgow City	1385.2	1445.8	1445.1	1445.7	1451.0	1460.4	1458.2	1444.9	1431.0	1418.6	1428.7	1427.1	1498.2	8.2%
Highland	248.4	260.7	259.6	259.2	258.4	259.2	258.5	257.4	258.1	259.8	263.2	260.2	259.3	4.4%
Inverclyde	127.7	128.9	130.7	130.7	133.3	134.3	138.8	133.7	133.3	133.7	138.3	138.5	135.1	5.8%
Midlothian	96.3	101.6	101.7	101.9	101.9	101.9	101.4	100.6	101.0	100.3	101.3	102.6	101.3	5.2%
Moray	76.3	80.1	79.8	79.8	79.8	79.0	78.7	78.1	77.6	77.8	78.8	78.1	78.3	2.6%
Na h-Eileanan Siar	25.3	26.2	26.2	26.1	25.8	25.9	25.6	25.5	25.6	25.5	25.3	25.2	26.7	5.7%
North Ayrshire	242.6	247.3	252.2	251.7	253.2	254.9	254.5	250.2	250.9	249.7	255.7	255.2	267.6	10.3%
North Lanarkshire	459.0	480.3	479.4	474.6	474.5	475.4	475.0	471.7	470.6	468.3	476.1	471.2	496.2	8.1%
Orkney Islands	17.5	18.5	18.6	19.5	18.7	18.4	18.4	18.7	18.0	19.1	18.0	18.8	20.5	17.3%
Perth and Kinross	131.6	138.3	138.0	138.5	137.0	138.5	138.1	135.6	135.8	136.8	136.4	137.2	142.8	8.5%
Renfrewshire	254.8	261.1	261.5	259.3	257.9	258.5	259.0	257.8	256.1	254.6	256.8	255.7	269.0	5.6%
Scottish Borders	105.4	111.9	111.1	110.4	110.5	110.3	111.8	111.2	109.7	109.0	109.6	110.2	114.8	8.9%
Shetland Islands	14.6	14.8	14.9	15.0	15.0	15.0	15.0	14.5	14.6	14.4	14.4	14.4	15.0	2.2%
South Ayrshire	160.2	168.8	168.7	167.4	167.3	167.5	167.4	165.0	165.0	164.9	166.1	166.6	173.9	8.5%
South Lanarkshire	406.4	428.1	426.0	423.7	425.3	424.6	424.2	416.4	414.6	415.2	422.4	424.0	445.6	9.7%
Stirling	82.9	87.0	87.1	86.8	87.1	87.7	87.8	84.9	85.8	85.9	86.2	86.6	92.3	11.4%
West Dunbartonshire	165.7	163.3	164.2	165.3	165.4	165.5	166.3	165.7	166.7	165.8	165.1	164.4	163.7	-1.2%
West Lothian	196.7	205.0	204.9	205.1	204.9	205.8	205.4	203.9	204.0	204.7	207.5	207.4	220.1	11.9%

**Notes:** Recipients are as at monthly count date. See Methodology notes section 2 for more details: [www.gov.scot/publications/council-tax-reduction/](http://www.gov.scot/publications/council-tax-reduction/). 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. Figures are rounded to the nearest £100. Components may not sum to total due to rounding.

### 3.1 Weekly income forgone over time

The total weekly income forgone estimates for Scotland (see section 5 for more details) have increased from £7.092 million in April 2013 to £7.364 million in March 2023. The income forgone estimates follow the same general pattern as the number of CTR recipients, with the exception of April 2017, 2018, 2019 and 2022 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. In February and March 2023, there was an increase in weekly income forgone despite a small decrease in CTR recipients. This is likely due to an increase in award for CTR recipients.

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.

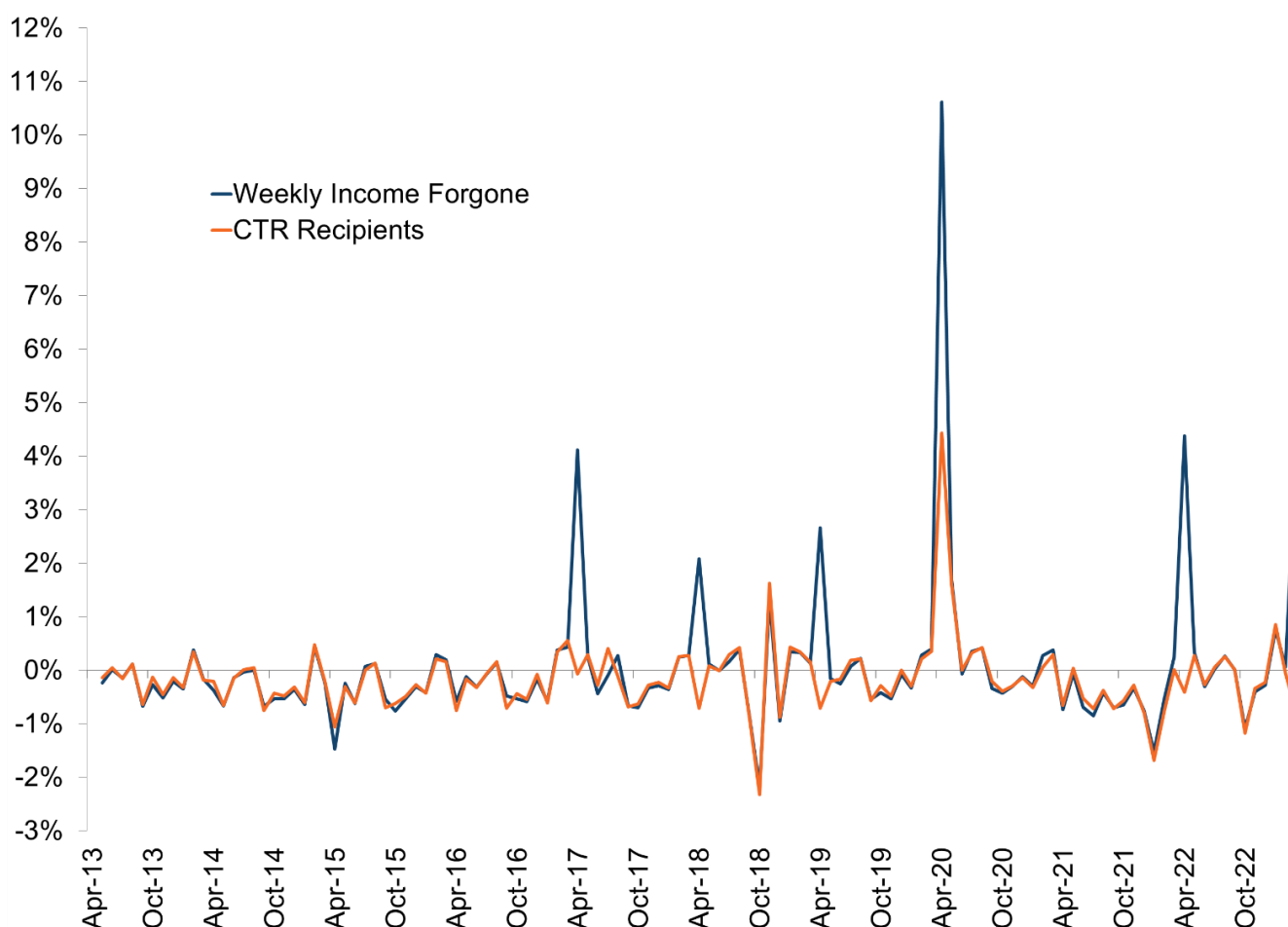
The number of CTR recipients and weekly income forgone have been closely linked, with most of the variability in income forgone being driven by the number of CTR recipients. However in April 2020, the weekly income forgone increased sharply by 10.6 per cent from the previous month as a result of the 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 2023, over a quarter 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 over £40,000 less in March 2023 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 2023. 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 2023**



The [Recipients and Income Forgone tables](#), previously published (16 May 2023) for the March 2023 data release, show an increase in the on-going costs of the scheme compared to March 2022. The cost is higher than pre-pandemic levels and is now higher than the level observed at the start of the scheme. CTR numbers have generally decreased in 2022-23, though due to the increase in Council Tax rates, the weekly income forgone has increased. 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 2023 are also provided in the [Recipients and Income Forgone tables](#).

### 3.2 Average weekly awards by passported status

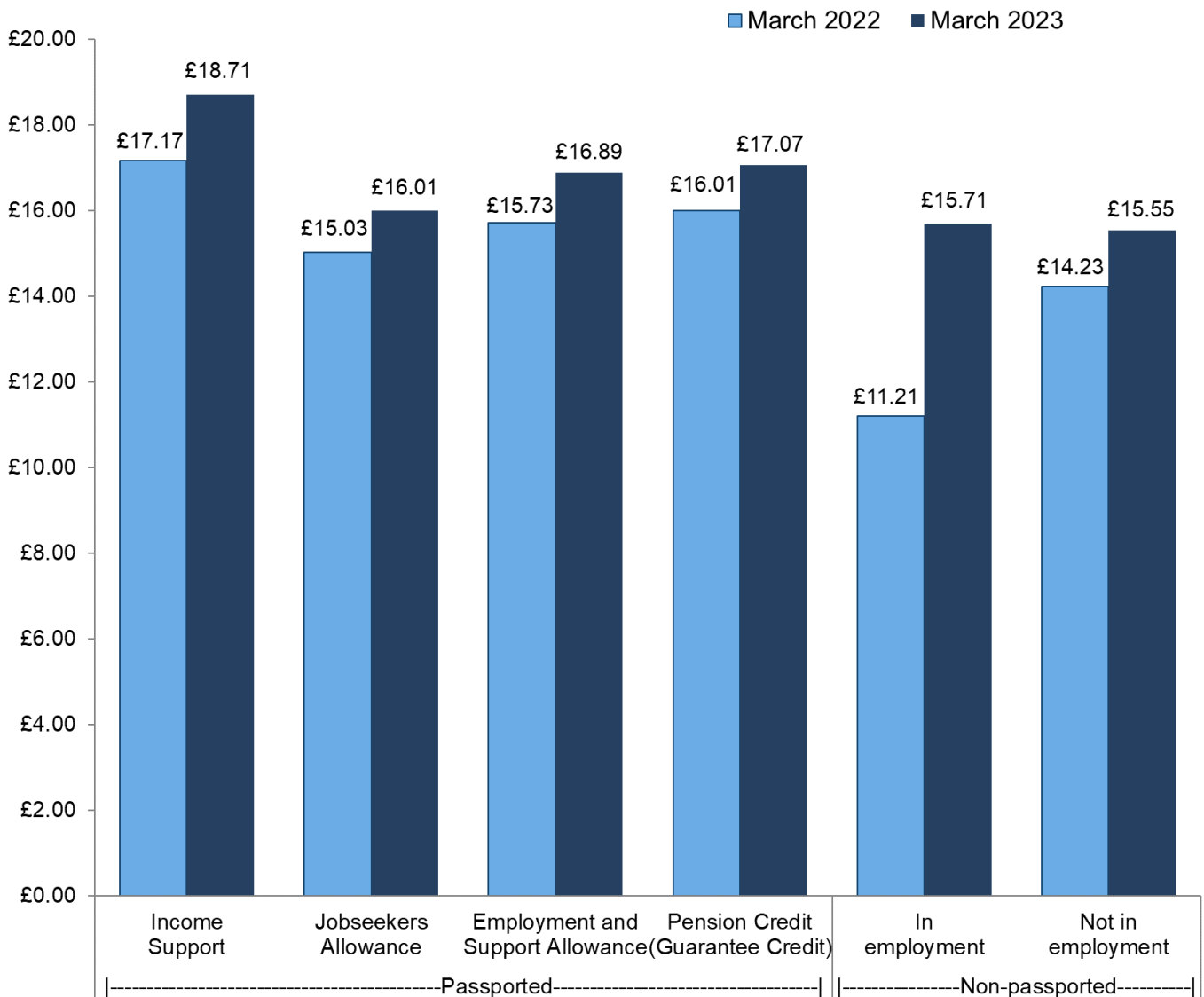
In March 2023, the average weekly award per CTR recipient was £16.21 per week (resulting in average savings of over £800 a year on Council Tax for CTR recipients), an increase from March 2022, when the average weekly award was £14.76. The average weekly award in April 2022 was £15.47 and remained around the same levels over the course of 2022-23 before increasing to £16.21 in March 2023.

Average weekly award per CTR recipient varied by both local authority (ranging from £14.21 to £19.52) and passported status in March 2023. These figures are included in the supplementary tables.

All of the passported benefits saw increases in average weekly awards per CTR recipient in March 2023 compared to March 2022. **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 (£1.32) in average award in 2022-23.
- Non-passported CTR recipients who were in employment received on average £15.71 per week (having increased the most by £4.50 compared to March 2022).
- On average, those on Income Support received the most at £18.71 per week, whilst those non-passported and not in employment received the least at £15.55.
- Passported income forgone will generally be higher (£17.07 in March 2023), by virtue of being on a passporting benefit. These CTR recipients will be in receipt of full CTR in almost all cases compared with £15.58 for non-passported CTR recipients in March 2023.

**Chart 16: Average weekly award by passported status, comparison of March 2022 and March 2023**

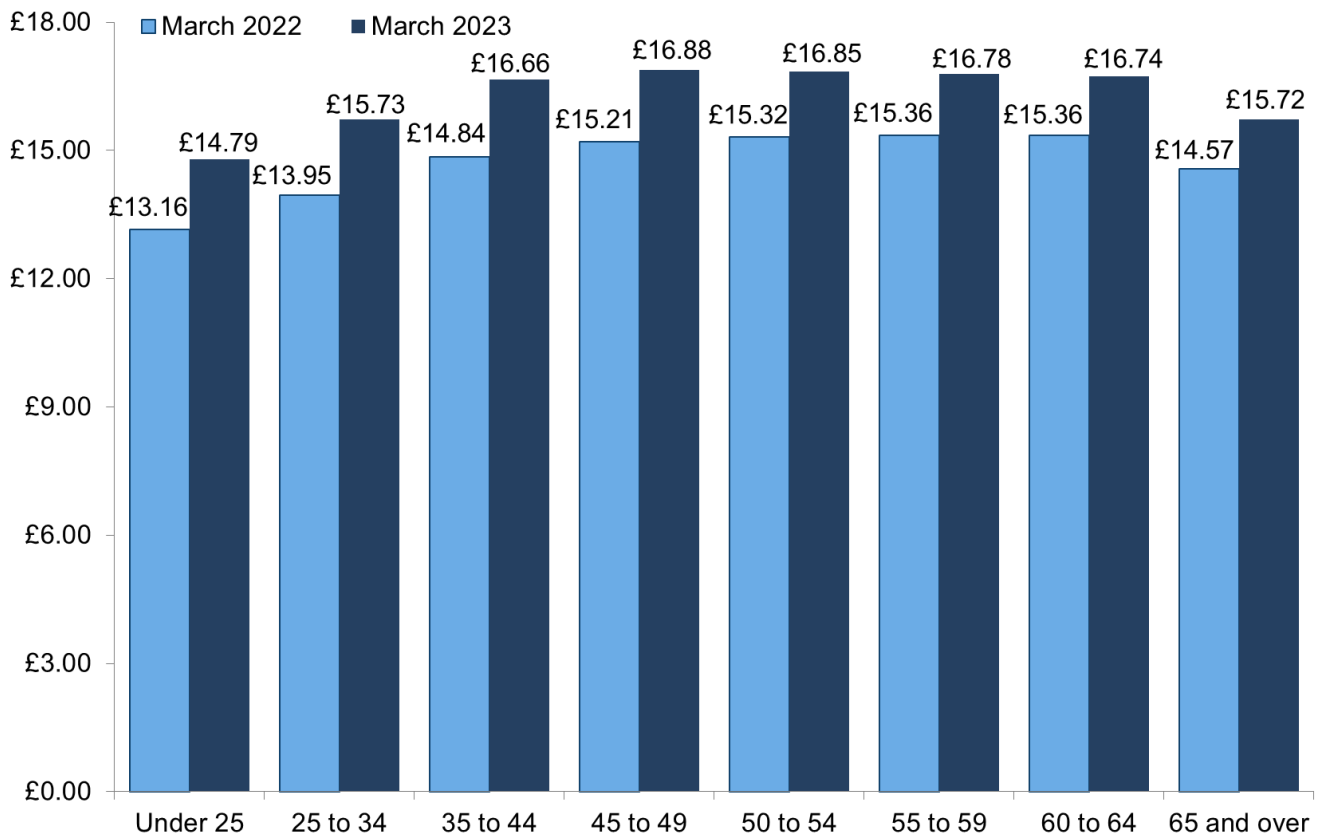


The average weekly award by passported status and by local authorities are provided in the supplementary tables.

### 3.3 Average weekly awards by age and family type

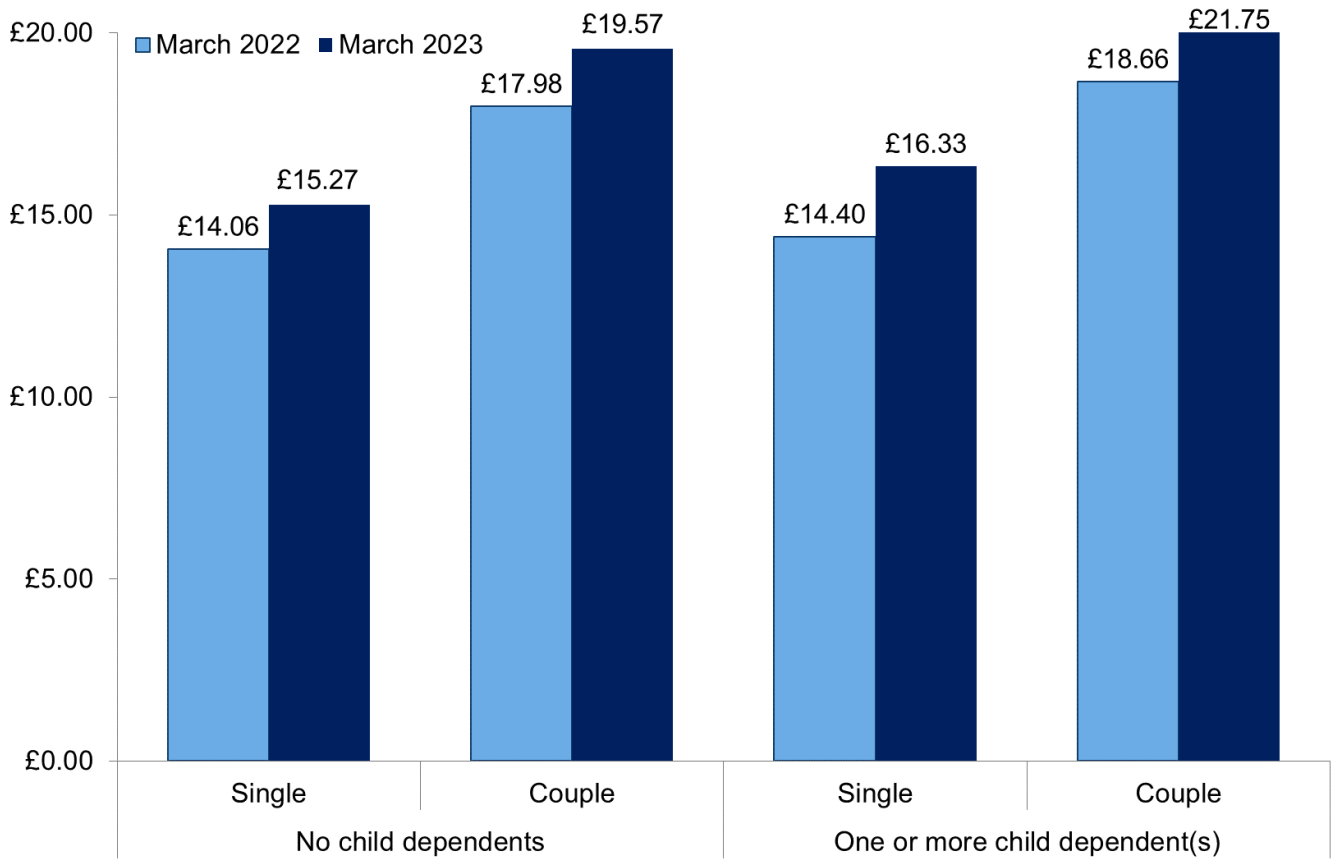
**Chart 17** shows the average weekly income forgone estimates by age group which has recorded an increase in all age categories in March 2023. The under 25 age category had the lowest average weekly award at £14.79 which was also the lowest average weekly award in March 2022. The average weekly income forgone estimate is higher at each age category until the 50 to 54 category is reached at which point it decreases slowly.

**Chart 17: Average weekly award by age group, comparison of March 2022 and March 2023**



**Chart 18** shows the average weekly award by family type in March 2023 which has recorded an increase in all family categories since March 2022. 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 £15.27 compared to couples with dependent children who had the highest average weekly award at £21.75.

**Chart 18: Average weekly award by family status, comparison of March 2022 and March 2023**

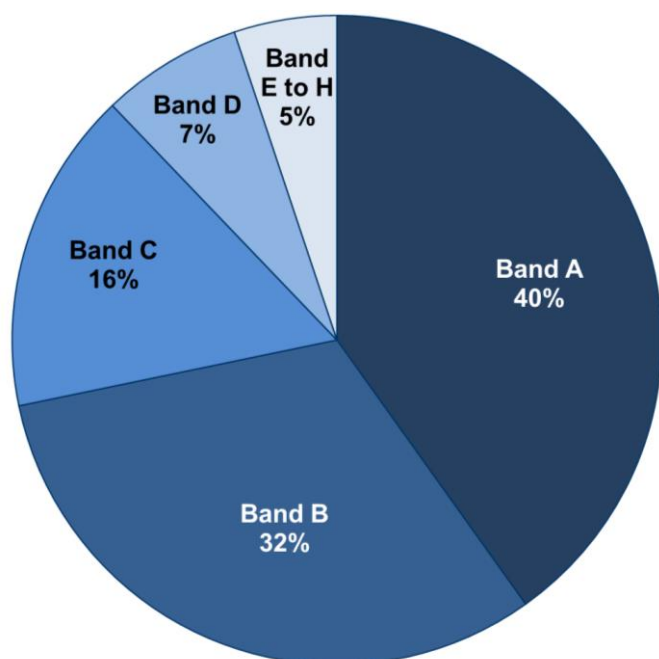


## 4. Chargeable Dwellings and Council Tax Bands

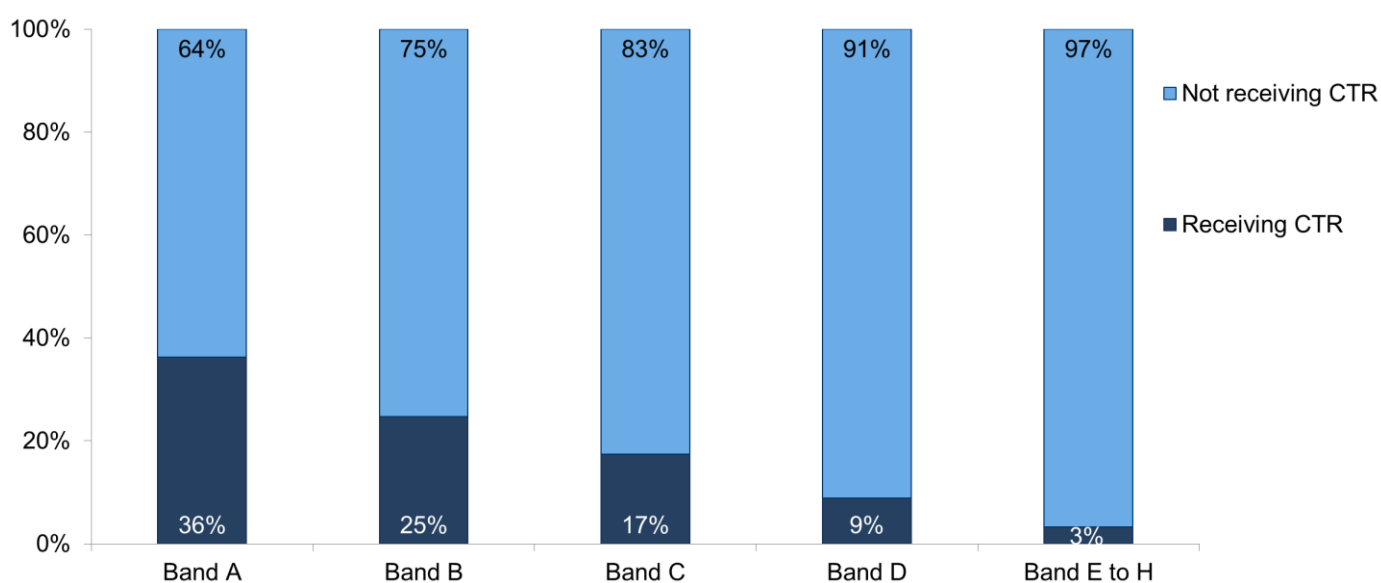
Each chargeable dwelling in Scotland is placed in a Council Tax Band between A and H, depending on the market value of the property as at 1 April 1991. Band A properties are liable for the lowest rate of Council Tax and Band H attracts the highest rate.

**Chart 19** shows the proportion of CTR recipients by Council Tax Band in March 2023, 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 2023**



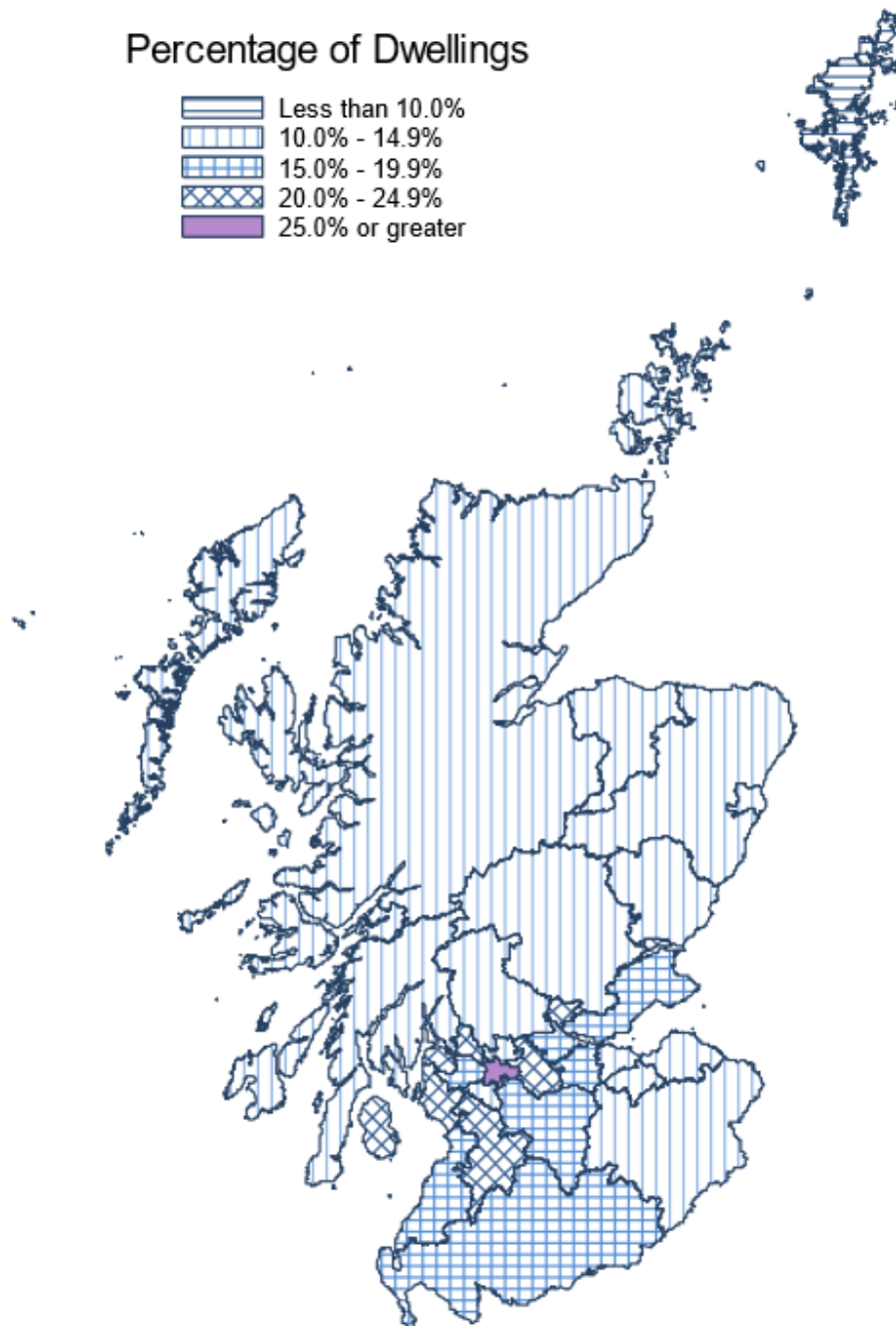
**Chart 20: Proportion of chargeable dwellings in receipt of CTR by Council Tax Band, March 2023**



**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 36 per cent. The proportion decreases as the Council Tax band increases to only 3 per cent for Bands E to H.

In March 2023, 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 (29 per cent) and Shetland Islands the lowest (9 per cent). The map in **Figure 3** illustrates the proportion of dwellings in each local authority in receipt of CTR, with the relevant data found in the supplementary tables.

**Figure 3: Proportion of chargeable dwellings in receipt of CTR by local authority, March 2023**



## 5. CTR Impact on Council Tax Income

In Scotland in 2022-23, the total gross Council Tax charged, before CTR, was £3.203 billion and the provisional income forgone due to CTR was £366.3 million. The increase in provisional income forgone due to CTR in 2022-23 compared to the final audited figure of £357.6 million in 2021-22 is likely driven by the increase in Council Tax rates from 2021-22 to 2022-23. This means that in total CTR accounted for 11.4 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, roughly 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 2022-23 by local authority. The 2013-14 to 2021-22 figures have been the subject of audit. The latest 2022-23 figures are provisional. These figures represent an increase of 1.8 per cent in the total value of reductions in Scotland between 2013-14 and 2022-23, compared to a marginal decrease of 0.3 per cent between 2013-14 and 2021-22 recorded last year. This is as a result of the increase in CTR scheme costs likely driven by increases in Council Tax rates.

Almost two-fifths (38 per cent) of local authorities have seen a decrease in the total value of reductions due to CTR between 2013-14 and 2022-23. The largest percentage decreases were seen in Na h-Eileanan Siar (-18 per cent) and West Dunbartonshire (-13 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 2022-23**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Scotland</b>	<b>359.7</b>	<b>343.8</b>	<b>329.9</b>	<b>319.6</b>	<b>327.3</b>	<b>330.9</b>	<b>335.0</b>	<b>374.2</b>	<b>358.8</b>	<b>366.3</b>
Aberdeen City	9.8	9.2	9.1	9.3	9.6	9.8	10.0	11.8	11.4	11.5
Aberdeenshire	7.6	7.2	7.1	7.2	7.6	7.7	7.9	9.4	8.9	9.2
Angus	5.5	5.3	5.2	5.1	5.3	5.3	5.3	5.8	5.5	5.6
Argyll and Bute	5.8	5.6	5.3	5.1	5.2	5.3	5.3	6.0	5.6	5.6
City of Edinburgh	27.7	26.5	24.9	23.8	24.7	24.7	24.6	28.1	26.6	26.4
Clackmannanshire	3.7	3.5	3.4	3.3	3.4	3.4	3.5	3.9	3.7	3.9
Dumfries and Galloway	8.9	8.6	8.3	8.1	8.4	8.5	8.8	9.8	9.3	9.7
Dundee City	12.8	12.2	11.9	11.7	11.9	12.0	12.0	13.3	13.0	13.4
East Ayrshire	10.0	9.4	9.0	8.6	8.7	8.8	9.0	10.1	9.7	9.9
East Dunbartonshire	4.8	4.6	4.4	4.2	4.3	4.4	4.6	5.1	4.9	5.1
East Lothian	5.6	5.4	5.2	4.8	4.9	5.0	5.1	5.7	5.5	5.7
East Renfrewshire	3.9	3.8	3.6	3.5	3.7	3.6	3.6	4.1	4.1	4.2
Falkirk	8.7	8.2	7.9	7.6	7.8	7.9	8.0	8.8	8.6	9.0
Fife	21.7	20.8	20.0	19.5	20.2	20.7	20.5	22.6	22.2	22.4
Glasgow City	71.8	68.6	66.2	64.0	65.9	67.4	68.0	75.8	73.1	74.6
Highland	12.7	12.0	11.7	11.4	12.0	11.9	12.0	13.9	13.1	13.3
Inverclyde	7.1	6.7	6.5	6.2	6.2	6.4	6.6	6.9	6.7	6.8
Midlothian	5.3	5.1	4.9	4.7	4.8	4.8	4.8	5.3	5.1	5.3
Moray	3.9	3.7	3.6	3.6	3.7	3.7	3.8	4.2	4.0	4.1
Na h-Eileanan Siar	1.6	1.5	1.4	1.3	1.3	1.3	1.3	1.4	1.3	1.3
North Ayrshire	11.9	11.5	11.3	10.9	11.3	11.3	11.6	12.9	12.3	13.1
North Lanarkshire	25.5	24.4	23.1	22.0	22.2	22.4	22.9	25.4	24.1	24.6
Orkney Islands	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.9	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	7.0
Renfrewshire	13.8	13.2	12.6	12.1	12.2	12.4	12.7	14.4	13.4	13.1
Scottish Borders	5.8	5.5	5.2	5.0	5.1	5.1	5.2	5.9	5.5	5.6
Shetland Islands	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.7	0.7
South Ayrshire	8.8	8.6	8.1	7.8	8.1	8.1	8.2	8.7	8.4	8.6
South Lanarkshire	21.8	21.1	20.1	19.3	19.3	19.5	19.8	21.9	21.1	21.9
Stirling	4.6	4.4	4.2	4.0	4.0	4.0	4.1	4.6	4.4	4.5
West Dunbartonshire	9.8	9.4	8.9	8.7	8.4	8.6	8.4	8.9	8.7	8.6
West Lothian	10.4	9.8	9.4	9.3	9.2	9.5	9.8	11.0	10.4	10.7

**Notes:**

1. The latest figures for 2022-23 are provisional, derived from information supplied by local authorities to the Scottish Government on the Council Tax Receipts Return, Quarter 4 2022-23 (CTRR).
2. The final audited figures (2013-14 to 2021-22) are published in the Scottish Local Government Financial Statistics and are available at:  
<https://www.gov.scot/collections/local-government-finance-statistics/>



## 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 2022 to March 2023 were:

Month	Count Date	Month	Count Date
Apr. 2022	14/04/2022	Oct. 2022	06/10/2022
May 2022	12/05/2022	Nov. 2022	03/11/2022
Jun. 2022	16/06/2022	Dec. 2022	01/12/2022
Jul. 2022	14/07/2022	Jan. 2023	13/01/2023
Aug. 2022	11/08/2022	Feb. 2023	09/02/2023
Sept. 2022	08/09/2022	Mar. 2023	09/03/2023

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 at: <https://www.gov.scot/publications/council-tax-reduction/>

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 <http://www.gov.scot/ISBN/9781805259992>.

### 1. Number of CTR recipients and weekly income forgone estimates

- 1.1: CTR recipients and weekly income forgone in Scotland, April 2013 to March 2023
- 1.2: Percentage changes since previous month for CTR recipients and weekly income forgone, April 2013 to March 2023

### 2. Number of CTR recipients

- 2.1: CTR recipients by local authority, March 2022 to March 2023
- 2.2: CTR recipients by monthly change, March 2022 to March 2023
- 2.3: CTR recipients by local authority as a proportion of the Scottish CTR Population, March 2023
- 2.4: CTR recipients by local authority, percentage change between April 2013 and March 2023
- 2.5: CTR recipients by local authority and passported status, March 2023
- 2.6: CTR recipients by passported status, March 2022 to March 2023
- 2.7: CTR recipients by age, family type and gender, March 2023
- 2.8: CTR recipients by age and family type, March 2023
- 2.9: CTR recipients by deprivation, March 2022 and March 2023
- 2.10: CTR recipients by full or partial award and passported status, March 2022 to March 2023
- 2.11: CTR recipients by full or partial award and passported status as a proportion of the Scottish CTR recipients, March 2022 and March 2023

### 3. Weekly income forgone estimates

- 3.1: Weekly income forgone estimates (£000's) by local authority, March 2022 to March 2023
- 3.2: Average weekly award by local authority and passported status, March 2023
- 3.3: Average weekly award by age and family type, March 2023
- 3.4: Average weekly award by family status, March 2022 and March 2023

### 4. Chargeable dwellings and Council Tax Bands

- 4.1: CTR recipients by local authority and Council Tax Band, March 2023
- 4.2: Proportion of chargeable dwellings in receipt of CTR by Council Tax Band, March 2023

### 5. CTR impact on Council Tax income

- 5.1: Total reduction in Council Tax income (£ millions) through CTR by local authority, 2013-14 to 2022-23
- 5.2: Percentage of chargeable dwellings in receipt of CTR by local authority, March 2023

### **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 [suzanna.spicer@gov.scot](mailto:suzanna.spicer@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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