

1. Document 20 email Redacted

From:<Redacted Section 38 (1) (b) Personal Information >@gov.scot>
Sent: Tuesday, April 25, 2023 12:06 PM
To: <Redacted Section 38 (1) (b) Personal Information> @gov.scot>; <Redacted Section 38 (1) (b) Personal Information> @gov.scot>
Subject: Quick CT multiplier calcs.xlsx
Importance: Low

So quick maths attached following call this morning and <Redacted Section 38 (1) (b) Personal Information> suggested reform

<Section 29(1)(a) – formulation or development of government policy>

<Section 29(1)(a) – formulation or development of government policy>

If <Redacted Section 38 (1) (b) Personal Information> confirms this is the approach, I'll gentle flag this, trusting you agree with Maths!?

<Redacted Section 38 (1) (b) Personal Information>

2. Document 21 email Redacted

From: <Redacted Section 38(1)(b) – Personal Information>@gov.scot>
Sent: Wednesday, May 24, 2023 12:22 PM
To: <Redacted Section 38(1)(b) – Personal Information @gov.scot>
Cc: <Redacted Section 38(1)(b) – Personal Information @gov.scot>; @gov.scot>
Subject: UKMOD results - vs CT outturn

Hi

Thanks for the call yesterday, following up on comparisons between <Redacted Section 29(1)(a) – formulation or development of government policy>, see attached.

<Redacted Section 29(1)(a) – formulation or development of government policy>,
<Redacted Section 29(1)(a) – formulation or development of government policy>,

Cheers

<Redacted Section 38(1)(b) – Personal Information

3. Document 22 – email Redacted

From: <Redacted – Section 38(1)(b) – Personal Information> @gov.scot>

Sent: Monday, June 19, 2023 2:58 PM

To: <Redacted – Section 38(1)(b) – Personal Information> @gov.scot>

Subject: CTR - UKMOD results

Hi

Ahead of tomorrow's call, see an extract <Redacted Section 29(1)(a) – formulation or development of government policy>

Cheers

<Redacted – Section 38(1)(b) – Personal Information>

<Redacted – Section 38(1)(b) – Personal Information>

Economic Adviser

Local Government Analytical Services Division

Scottish Government

4. Document 23 email Redacted

From: <Redacted Section 38(1)(b) – Personal Information>@gov.scot>

Sent: Thursday, June 22, 2023 5:29 PM

To: <Redacted Section 38(1)(b) – Personal Information>@gov.scot>; <Redacted Section 38(1)(b) – Personal Information> @gov.scot>

Cc: <Redacted Section 38(1)(b) – Personal Information>@gov.scot>

Subject: CT and multiplier changes and LA income

<Redacted Section 38(1)(b) – Personal Information>, <Redacted Section 38(1)(b) – Personal Information>

<Redacted Section 38(1)(b) – Personal Information>, <Redacted Section 29(1)(a) – formulation or development of government policy>

<Redacted Section 29(1)(a) – formulation or development of government policy>

Full doc here for reference:

<https://erdm.scotland.gov.uk/documents/A44171193/details>

<Redacted Section 29(1)(a) – formulation or development of government policy>

<Redacted Section 38(1)(b) – Personal Information>, grateful if you can sense check my workings here and **<Redacted Section 38(1)(b) – Personal Information>**,

<Redacted Section 29(1)(a) – formulation or development of government policy>

There is a bit of time to come back on this - **<Redacted Section 29(1)(a) – formulation or development of government policy>**

Kind regards

<Redacted Section 38(1)(b) – Personal Information>,

<Redacted Section 38(1)(b) – Personal Information>,

Economic Adviser

Local Government Analytical Services Division

Scottish Government

Document 24 Redacted

From: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>

Sent: Monday, June 26, 2023 4:40 PM

To: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>

Cc: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>;

<Redacted – Section 38(1)(b) – Personal Information>@gov.scot>

Subject: FW: CT and multiplier changes and LA income

<Redacted – Section 38(1)(b) – Personal Information>

<Redacted – Section 38(1)(b) – Personal Information> and I have

<Redacted Section 29(1)(a) – formulation or development of government policy>

Happy to discuss

<Redacted – Section 38(1)(b) – Personal Information>

<Redacted Section 29(1)(a) – formulation or development of government policy>

<Redacted – Section 38(1)(b) – Personal Information>

Economic Adviser
Local Government Analytical Services Division
Scottish Government

From: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot

Sent: 23 June 2023 07:43

To: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot

<Redacted – Section 38(1)(b) – Personal Information>@gov.scot

Cc: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot

Subject: RE: CT and multiplier changes and LA income

<Redacted Section 29(1)(a) – formulation or development of government policy>

<Redacted – Section 38(1)(b) – Personal Information>

Local Government Finance Allocation Statistics

Document 35 Redacted

From: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>

Sent: Friday, June 9, 2023 3:49 PM

To: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>

Cc: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>;

<Redacted – Section 38(1)(b) – Personal Information>@gov.scot>

Subject: RE: CT Multiplier consultation

Hi **<Redacted – Section 38(1)(b) – Personal Information>**

Ta for getting back. That's easy. **<Redacted Section 29(1)(a) – formulation or development of government policy>**

Cheers and sorry to be a pain!

<Redacted – Section 38(1)(b) – Personal Information>

From: Redacted – Section 38(1)(b) – Personal Information>@gov.scot

Sent: 08 June 2023 11:24

To: Redacted – Section 38(1)(b) – Personal Information>@gov.scot

Cc: Redacted – Section 38(1)(b) – Personal Information>@gov.scot

Redacted – Section 38(1)(b) – Personal Information>@gov.scot

Subject: RE: CT Multiplier consultation

Hi Redacted – Section 38(1)(b) – Personal Information>

See below, basis of calcs is:

Tax on the an average band H household in 2023-24 was £3,472, and tax on a average band A household was £945. So that gives a ratio of 3.67 or 'over 3.5 times'.

Minimum value (in 1991 prices) of band H property is £212,000 and the maximum value of a band A property is £27,000. So that gives 7.85 or 'around 8 times'.

<Redacted – Section 38(1)(b) – Personal Information>@gov.scot

Economic Adviser

Local Government Analytical Services Division

Scottish Government

From: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot

Sent: 07 June 2023 17:30

To: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot

Cc: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot

Subject: CT Multiplier consultation

Hi <Redacted – Section 38(1)(b) – Personal Information>

I am turning my thoughts to the outline consultation <Redacted – Section 38(1)(b) – Personal Information> has been working on on (on on??) CT multipliers which we will need to share with the JWG next week.

Are you able to fill in the gaps for this sentence?

Tax on the highest value properties is over 3.5 times the tax on the very lowest value properties although those highest value properties are worth around 8 times the lowest value properties.

Cheers,

<Redacted – Section 38(1)(b) – Personal Information>

Document 37 Redacted

From: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>

Sent: Friday, June 9, 2023 4:25 PM

To: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>

Cc: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>;

<Redacted – Section 38(1)(b) – Personal Information>@gov.scot>

Subject: RE: CT Multiplier consultation

Hi <Redacted – Section 38(1)(b) – Personal Information>

I don't think I could update that for different movements in prices within specific bands (that's what a revaluation would be for?!).

<Redacted Section 29(1)(a) – formulation or development of government policy>

Longer-term it's probably worth a bit of a discussion between yourself, <Redacted – Section 38(1)(b) – Personal Information> and I on how we resource more complex asks like this in future <Redacted Section 29(1)(a) – formulation or development of government policy>

, once we go beyond the <Redacted Section 29(1)(a) – formulation or development of government policy> . I am aware of interesting analysis by the [IFS](#) which has quite a complex methodology for doing this kind of work.

Cheers,

<Redacted – Section 38(1)(b) – Personal Information>

<Redacted – Section 38(1)(b) – Personal Information>

Economic Adviser

Local Government Analytical Services Division

Scottish Government

Document 38 Redacted

From: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>
Sent: Friday, June 9, 2023 4:25 PM
To: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>
Cc: <Redacted – Section 38(1)(b) – Personal Information>@gov.scot>;
<Redacted – Section 38(1)(b) – Personal Information>@gov.scot>
Subject: RE: CT Multiplier consultation

Hi <Redacted – Section 38(1)(b) – Personal Information>

I don't think I could update that for different movements in prices within specific bands (that's what a revaluation would be for?!).

<Redacted Section 29(1)(a) – formulation or development of government policy>

Longer-term it's probably worth a bit of a discussion between yourself, <Redacted – Section 38(1)(b) – Personal Information> and I on how we resource more complex asks like this in future <Redacted Section 29(1)(a) – formulation or development of government policy>, once we go beyond the <Redacted Section 29(1)(a) – formulation or development of government policy>. I am aware of interesting analysis by the [IFS](#) which has quite a complex methodology for doing this kind of work.

Cheers,

<Redacted – Section 38(1)(b) – Personal Information>

<Redacted – Section 38(1)(b) – Personal Information>

Economic Adviser
Local Government Analytical Services Division
Scottish Government

<Redacted under Section 38(1)(b) – Personal Information>

Council Tax Policy Team

28 June 2023

Minister for Community Wealth and Public Finance

CONSULTATION PUBLICATION – COUNCIL TAX MULTIPLIERS

Priority and Purpose

1. **Routine** – subject to COSLA leaders approval on 30 June, working to a consultation publication date of 12 July 2023.

Recommendation

2. That you:
 - a. Agree to issue the letter attached at Annex A notifying the Local Government, Housing and Planning Committee of the consultation on Council Tax Multipliers;
 - b. Note the timescales for delivery, including an 8 week consultation period, set out at Annex B;
 - c. Agree the final text of the consultation document (Annex C);
 - d. Note that officials will develop a communications approach with comms colleagues and Spads ahead of publication, linking up with COSLA officers;
 - e. Note that officials will update you again in due course on arrangements for the analysis of the consultation results.

Context

3. The 'Joint Working Group on Sources of Local Government Funding and Council Tax Reform' (JWG) – which comprises you,, Mr Harvie, Mr FitzPatrick, and COSLA - held its third meeting on 15 June 2023, and agreed to proceed with a consultation on amending the Council Tax Multipliers, subject to formal approval by COSLA Leaders at the end of June. Consequently, a joint foreword to the consultation from both COSLA and the Scottish Government has been drafted to issue in yours and Cllr Hagmann's names.

Consultation

4. The consultation document is included at Annex C. As presented to the JWG, the structure is:
 - A. Joint Foreword
 - B. Background - The Present Council Tax System
 - C. Council Tax and Local Government Funding
 - D. Council Tax and Fairness
 - E. The 2017 Changes to Council Tax
 - F. The Case for Further Change
 - G. Council Tax and Fiscal Policy Scotland
 - H. A Proposal for Change
 - I. Consultation Questions
 - J. A Respondent Information Form
5. The consultation document includes analysis on the impact of the proposal, and outlines that the average annual increases for Band E to H, if we were to replicate the multiplier

changes in 2017, would be around £139, £288, £485 and £781 per dwelling in these bands respectively. It would potentially raise an additional £176 million, with around 28% of all properties being impacted. The document also highlights that the Council Tax Reduction will continue protect the financially vulnerable regardless of the banding of their properties,

6. **<Redacted under Section 29 (1) (a) – formulation of government policy>**The consultation includes questions to seek views on the impact of the proposals, which we expect to support a full BRIA were Ministers minded to deliver this change.
7. **<Redacted under Section 29 (1) (a) formulation of government policy>**

Date of Publication

8. **<Redacted under Section 29(1)(a) – formulation or development of government policy>**
9. **<Redacted under Section 29 (1) (a) – formulation or development of government policy>**
10. **<Redacted under Section 29 (1) (a) – formulation or development of government policy>**

Financial and legal considerations

11. Although new taxation potentially interferes with an individual's rights under A1P1 (protection of property) of the ECHR, this interference would, however, be compatible with A1P1 if it is:
 - a. lawful;
 - b. pursues a legitimate aim; and
 - c. is proportionate (i.e. strikes a fair balance).

SGLD advises proposals for changing the Council Tax Charges to Property Bands E to H Multipliers) are **< Redacted Section 36 (1) Legal Advice>**

Sensitivities

12. The publication of the consultation is likely to draw attention given that it seeks views on increasing the Council Tax liabilities of Bands E to H. As agreed during the JWG meeting on 15 June, the consultation foreword now conveys the narrative that this is a single proposal, which forms part of a range of measures that taken together will seek to make the Council Tax system more targeted, and ensure support is directed to those most in need. The publication of the consultation will also likely attract parliamentary interest and officials are developing an FMQ script.
13. **<Redacted under Section 29(1)(a) – formulation or development of government policy>**

Quality Assurance

14. This submission has been approved by Ellen Leaver, Deputy Director, Local Government and Analytical Services Division.

Conclusion and Next Steps

15. In order to proceed with the Consultation agreed at the JWG, it would be helpful if you could indicate that:
- a. You agree to issuing the letter at Annex A, which will notify the Local Government, Housing and Planning Committee of the consultation on Council Tax Multipliers
 - b. Agree the timescales for delivery set out in Annex B, with an 8 week consultation period.
 - c. Agree the consultation document (Annex C)
 - d. Note that officials will develop a communications approach with comms colleagues and Spads ahead of publication, linking up with COSLA officers
 - e. Note that officials will update you again in due course on consultation analysis

OFFICIAL - SENSITIVE

Copy List:	For Action	For Comment	For Information		
			Portfolio Interest	Const. Interest	General Awareness
First Minister					X
Deputy First Minister			X		X
Minister for Zero Carbon Buildings, Active Travel & Tenants' Rights					X
Minister for Local Government Empowerment and Planning			X		X

<p>Callum McCaig Gavin Corbett Permanent Secretary DG Communities DG Scottish Exchequer DG Economy Director for Local Government and Housing Director of Tax and Revenues Ellen Leaver, LG and Analytical Services Alex Doig, Tax and Revenues <Redacted under Section 38(1)(b) – Personal Information></p>	
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LETTER TO COMMITTEE BEING DRAFTED

Ariane Burgess MSP
Convener, Local Government, Housing and
Planning Committee
By email: localgov.committee@parliament.scot

XX June 2023

Dear Ariane,

As you will recall from my previous correspondence on 17 April 2023, the Scottish Government has convened a Joint Working Group, which is chaired by Scottish Ministers and COSLA, on sources of local government funding and Council Tax reform. The Group met on 15 June 2023, and endorsed a proposal for a consultation on a Fairer Council Tax System, which seeks views on how council tax charges are calculated for properties in valuation bands E to H.

I am writing to you to make you aware of the launch of this public consultation on 12 July 2023.

The present Council Tax system is criticised as being unfair because it is regressive, meaning that it results in a higher effective tax rate applying on lower value properties, and a lower rate for higher value properties. This situation arises as a consequence of the Council Tax charges for all properties being fixed proportions, set out in law, of the Band D charge that individual councils set. These proportions are sometimes referred to as “multipliers” and had previously been amended in Scotland in 2017. Despite these changes, Council Tax remains a regressive tax - a Band H chargeable property has a liability that is about 3½ times that of a Band A property but is, on average, worth 8 or more times the value.

The focus of the proposal in this paper is to address this unfairness within the system, and we seek views as to whether those in properties in the highest bands should be making a greater contribution, where they can afford to do so – the Council Tax Reduction system will continue to ensure that no household has to meet a Council Tax liability it cannot be expected to afford. The consultation includes questions to seek views on the impact of the proposals.

The consultation will run until 8 September 2023 and we intend to procure an independent contractor to undertake the consultation analysis. I expect to publish a consultation report in the autumn.

I hope this is helpful.

TOM ARTHUR

Timeline for Consultation Delivery

Date	Stage	Duration
15 June 2023	JWG Meeting - Mr Arthur to set out timeline to COSLA to encourage expedited approval.	
30 June 2023	Sign-off by COSLA Leaders June Meeting	
5 July 2023	Deadline for ministerial sign off of consultation document. Cllr Hagmann to sign off for COSLA	
5 July 2023	Final formatted version of docs to APS	7 working days
12 July 2023	Consultation published. Partial impact assessments published	[8 weeks consultation] *typically 12 weeks
July to August	Commissioning independent analysis	
24 August 2023	Scottish Government officials to give an early update to the Joint Working Group on the profile of responses.	
8 September 2023	Consultation closes Advice to Ministers	
12 September 2023	<Redacted under Section 29 (1) (a) formulation of government policy>	
20 October 2023	<Redacted under Section 29 (1) (a) formulation of government policy>	Independently commissioned analysis 6 weeks from consultation closing
26 October 2023	<Redacted under Section 29 (1) (a) formulation of government policy>	
October to Nov 2023	<Redacted under Section 29 (1) (a) formulation of government policy>	5 weeks
7 Nov 2023	<Redacted under Section 29 (1) (a) formulation of government policy>	1 week
15 Nov 2023 - Late January 2023	<Redacted under Section 29 (1) (a) formulation of government policy>	SOME ROOM FOR SLIPPAGE. DELAYING BECOMES A NOTIFICATION ISSUE
		Up to 40 days
January - March 2024	<Redacted under Section 29 (1) (a) formulation of government policy>	
1 April 2024	<Redacted under Section 29 (1) (a) formulation of government policy>	



Consultation on a Fairer Council Tax

- 1. Joint Foreword**
- 2. Background - The Present Council Tax System**
- 3. Council Tax and Local Government Funding**
- 4. Council Tax and Fairness**
- 5. The 2017 Changes to Council Tax**
- 6. The Case for Further Change**
- 7. Council Tax and Fiscal Policy Scotland**
- 8. A Proposal for Change**
- 9. Consultation Questions**

Joint Foreword

The Scottish Government and COSLA (on behalf of Local Government) would like to invite you to respond to this consultation on a Fairer Council Tax System, which seeks views on the council tax charges (also referred to as multipliers) for properties in valuation Bands E to H.

We are committed to our aim of delivering fairer, more inclusive and fiscally sustainable forms of local taxation. Through the Joint Working Group on Sources of Local Government Funding and Council Tax Reform (JWG), we are exploring proposals for meaningful changes to be introduced to Council Tax. This includes changes to reflect the circumstances created by the cost crisis, and also approaches to longer term reform of the system.

Council tax revenue contributes to the huge range of vital services that Councils provide. This includes funding for our schools, social care, support for housing, environmental and waste services, roads and transport, and many more. These are services which we all rely on.

We acknowledge the criticisms of the present Council Tax system, which is perceived by some stakeholders as unfair and regressive because it levies a higher tax rate on lower value properties, and a lower rate for higher value properties. The Scottish Government increased the Council Tax Band E to H multipliers in 2017 which went some way to addressing this problem, but Council Tax remains regressive. A Band H chargeable property has a liability about 3½ times that of a Band A property but is, on average, worth 8 or more times the value. The focus of the proposal in this paper is to address the balance of burden within the system, and we seek your views as to whether those in properties in the highest bands should be making a greater contribution, where they can afford to do so.

In seeking views on changes to the present Council Tax system, we emphasise the importance of the Council Tax Reduction scheme (CTR) which protects the most financially vulnerable and ensures that nobody in Scotland will have to meet a council tax liability they cannot be expected to afford. This will continue regardless of the property band, or the associated Council Tax charges for that band, that an individual may be liable for.

We are pleased to be taking forward this work in partnership, and the proposal contained within this consultation paper is just one change that forms part of a broader range of potential measures that are under consideration, and which taken together will seek to provide fairness to the system by ensuring support to those that need it most.

Therefore, we would like to ask for your views and perspectives on the potential change outlined in this paper, in order to make progress on our commitment to a fairer local taxation system.



Tom Arthur MSP
Minister for Community
Wealth and Public
Finance



Cllr Katie Hagmann
COSLA Resource
Spokesperson

Background - The Present Council Tax System

Council Tax is a Local Tax, set and administered by each Council and this year is expected to contribute around £2.9 billion to the funding of local public services in Scotland. Almost every household receives a Council Tax Bill, although many benefit from a discount or reduction to that Bill. This includes around 380,660 households (around 15% of all households) which qualify for the Council Tax Reduction scheme and have a council tax bill that is reduced to zero.

The present Council Tax system was introduced in 1993 by the then UK Government. Since the creation of the Scottish Parliament in May 1999, the policy and legislative framework that defines the tax has been wholly devolved to the Scottish Parliament. However, Council Tax is a local tax, and the administration of the system resides with Councils.

Council Tax is paid by the occupiers of domestic properties, with the amount due to be paid depending on:

- the valuation band the property is in,
- the Band D tax rate set by the local authority,
- any discounts (such as the 25% single person discount), and
- exemptions (such as for properties wholly occupied by students) or reductions (the Council Tax Reduction Scheme being the most significant).

This consultation asks for your views on a number of questions about the relationship between the valuation band a property is in, and the tax rate set by the council for that local authority area. Each council determines the tax for Band D properties. The charges for other property bands (A – C and E – H) are proportions of the Band D charge. For instance, a Band A property may be charged approximately two-thirds of the Band D property tax, while a Band G property might face a charge approximately double that of a Band D property. These proportions, referred to as 'multipliers,' are set in law and are the same for all Scottish council areas.

The table below presents current average council tax charges in Scotland, and shows the rate for each band as a proportion of the rates applicable to Band D properties (the 'multipliers').

Table 1: Average Scottish council tax rates for 2023-24, expressed as a charge and as a proportion of the rate for Band D

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Scotland Average Council Tax Charge 2023-24	£944	£1,102	£1,259	£1,417	£1,861	£2,302	£2,774	£3,470
Council tax charges as a proportion of the charge for a property in Band D	0.67	0.78	0.89	1.00	1.31	1.63	1.96	2.45

These multipliers were changed from April 2017, increasing the Council Tax for around 25% of properties.

Council Tax and Local Government Funding

Revenue from Council Tax is retained in full by councils and is not part of the Scottish Government's funding allocation to local government. Council Tax is expected to contribute around £2.9 billion towards the funding of local public services in 2023-24. This is an increase on previous years. Council Tax income has corresponded to around 19% of general funding to local government over the past few years.

Each local authority's Council Tax income will vary, depending on the tax rate set, the number of properties in total and the number of properties in each valuation band. Across Scotland, just under three-quarters of all chargeable dwellings are in Bands A to D, but this varies across local authorities. For example, Na h-Eileanan Siar has the largest proportion of dwellings in Bands A to D at 89 per cent, whereas East Renfrewshire has the lowest proportion in Bands A to D at 43 per cent.

This variation across local authorities in the proportion of properties in each valuation band is partially compensated for in the distribution of the General Revenue Grant (GRG). The GRG is the main source of funding for local authorities, and is paid by the Scottish Government. It has made up around 65% of the general funding for local government in the past few years. Amongst other variables, the formula used to calculate how the GRG compensates for the differing proportions of properties in each valuation band, in relation to the assumed¹ level of Council Tax used in the calculations, was adjusted in 2017² to reflect the changes in Bands E, F, G and H. This adjustment to the GRG means that any changes to the way the assumed Council Tax is calculated for properties in the valuation bands will not disproportionately benefit, or disadvantage, any council. If further changes were made to charges for property Bands E to H, a similar change could be made to the distribution of the GRG in 2024-25 in order to ensure that the benefits of this national policy are shared equally across all councils in Scotland.

Council Tax and Fairness

For many years, a common criticism of Council Tax has been that it is unfair and regressive. regressive tax. This is because when the average Council Tax liability is expressed as a percentage of the estimated property value, the tax rate is higher for lower value properties and lower for the higher value properties³.

The Scottish Government's council tax reduction scheme aims to address the unfairness in the system by reducing a household's council tax liability based on what they could be expected to afford. The Council Tax Reduction scheme (CTR) was introduced in April 2013 following the UK Government's abolition of Council Tax Benefit. CTR offers means-tested reductions to household Council Tax and is administered by local authorities. The reduction can be any proportion of the liability, up to and including 100 per cent (where the household has their Council Tax liability reduced to zero and pays no Council Tax). Entitlement to CTR and the amount awarded is based on the characteristics, capital, needs and income of the household.

¹ We assume a standard Band D rate of about £911. Individual councils are currently able to keep all of their receipts in excess of this.

² Was effective from 2018-19.

³ [Download our Final Report – THE COMMISSION ON LOCAL TAX REFORM \(archive.org\)](#)

This means that regardless of the property band of a dwelling, nobody in Scotland should have to meet a Council Tax liability they cannot be expected to afford. No matter the property band, the scheme protects the most financially vulnerable. The scheme in total reduces the amount of Council Tax income raised across Scotland by around £370 million. The General Revenue Grant paid by the Scottish Government includes funds in recognition of this income forgone by Local Authorities. There is no national equivalent to the CTR scheme in England, and Council Tax support to low income households is the responsibility of individual Councils. This has resulted in the Institute for Fiscal Studies estimating that 4 out of every 5 councils in England require each household to contribute a minimum amount (in some cases up to half) of Council Tax, irrespective of their ability to do so.

Although the Council Tax Reduction Scheme takes into consideration the amount of Council Tax a household is liable for and their ability to pay, the present Council Tax system retains an inherent unfairness in that it is a regressive tax.

Consequently, Council Tax is unlike any other tax in the UK in that the tax rate decreases as the value of the tax base increases. All other taxes are either at a flat rate (like VAT which is charged at 20% irrespective of the value of the item liable for the tax) or progressive (like income tax, which applies higher rates for higher incomes). The root cause of this regressive characteristic lies in the “multipliers” – the proportions of the Band D charge that are used to calculate the charges for properties in all other Bands.

In 2015, the Commission on Local Tax Reform⁴ highlighted how the original multipliers - set out in the 1992 Local Government Finance Act – resulted in properties in Band H paying three times as much Council Tax as a property in Band A despite the fact that the Band H properties were estimated to be worth, on average, fifteen times the value of properties in Band A..

The 2017 Changes To Council Tax

Council tax band multipliers can be amended by regulations. This was done from the start of the 2017 Council Tax year, resulting in the tax for properties in Bands E, F, G and H being increased by 7.5%, 12.5%, 17.5% and 22.5% respectively. These higher charges continue, but as most homes in Scotland are in Bands A-D, the increases only affected around 25% of all properties.

Table 2: Council tax band multipliers pre-2017 and post-2017 with % increases

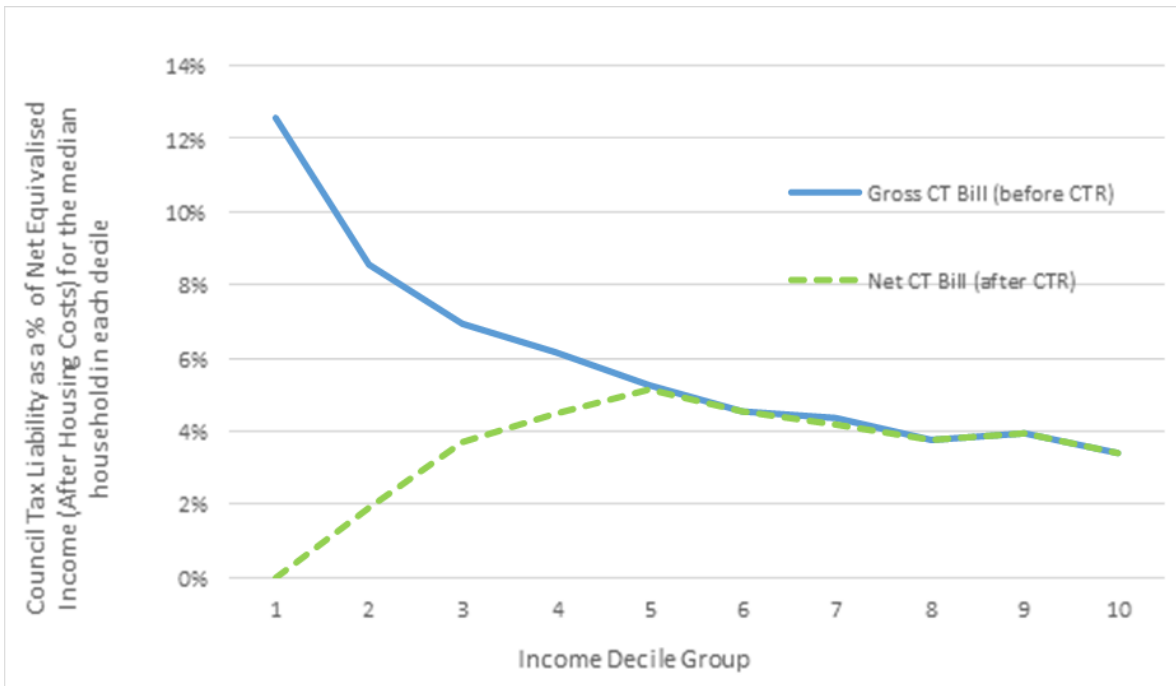
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Council tax band multiplier (Pre 2017)	0.67	0.78	0.89	1.00	1.22	1.44	1.67	2.00
Council tax band multiplier (2017 onwards)	0.67	0.78	0.89	1.00	1.31	1.63	1.96	2.45
% change in average bill	0.0%	0.0%	0.0%	0.0%	7.5%	12.5%	17.5%	22.5%

⁴ <https://web.archive.org/web/20220119190235/https://localtaxcommission.scot/download-our-final-report/>.

The Case for Further Change

Although the changes implemented from 2017 resulted in increases for properties in Bands E, F, G and H, Council Tax remains regressive, with the average tax on a Band H property being around 3½ times the Council Tax for a band A property, despite the fact that Band H properties are estimated to be worth on average fifteen times the value of a Band A property.

The chart below plots Council Tax liability as a proportion of household income (Net Equivalised Income⁵). It shows both the continuing regressive nature of Council Tax (the blue line), and the significant impact of the Council Tax Reduction scheme (the green line) in addressing this.



Source: *The Commission on Local Tax Reform (Volume 2: Technical Annex)*. Note equivalisation is a standard methodology that adjusts household income to account for different demands on resources, by considering the household size and composition. Each data point relates to the present Council Tax liability (before and after the Council tax Reduction scheme is taken into account) for the median household in each income decile group, expressed as a percentage of equivalised income.

This consultation therefore asks for views on further changes to the multipliers that would further address the inherent unfairness of the present Council Tax rates.

Council Tax and Fiscal Policy Scotland

Such a change would, by definition, result in increased Council Tax for higher value properties, but Council Tax rates are significantly lower in Scotland than elsewhere in the UK. In 2023-24, Council Tax for a Band D property in different councils across Scotland varied between £1,261 and £1,515. In Scotland the average 2023-24 Band D rate (£1,417) is £648 less than in England (£2,065), and £463 less than in Wales (£1,879).

⁵ Equivalised income is a measure of household income that takes into account differences in household demographic composition and size.

A Proposal for Change

Changing the Council Tax multipliers requires regulations to be agreed in the Scottish Parliament, as well as changes to local authority billing and administration systems. These could be delivered in time for changes to take effect from the start of the 2024-25 Council Tax year.

Repeating the 2017 changes would mean Council Tax would increase by 7.5%, 12.5%, 17.5% and 22.5% for properties valuation bands E, F, G and H respectively if the rates for Band D properties remained unchanged. The average annual increases, based on 2023-24 council tax rates, would be around £139, £288, £485 and £781 per dwelling in these bands respectively, potentially raising an additional £176 million, with around 28% of all properties being impacted.

These increases will not fully address the fundamental regressivity of Council Tax. The changes it would represent a very significant step towards making council tax a fairer tax, particularly with the continued presence of the Council Tax Reduction scheme. A repetition of the 2017 changes provides the basis for the questions in the consultation, although we also ask for views on whether higher or lower increases would be more appropriate.

Responding to this consultation

We are inviting responses to this consultation by **8 September 2023**.

Please respond to this consultation using the Scottish Government's consultation hub, Citizen Space, at <http://consult.gov.scot>

Access and respond to this consultation online at **[URL]**. You can save and return to your responses while the consultation is still open. Please ensure that consultation responses are submitted before the closing date of **8 September 2023**.

If you are unable to respond using our consultation hub, please complete the Respondent Information Form and send your responses to:

Council Tax and Council Tax Reduction

Directorate of Local Government and Communities

Scottish Government

Victoria Quay

Edinburgh

EH6 6QQ

Responses may also be emailed to XXXXXXXXXXXX@gov.scot.

Handling your response

If you respond using the consultation hub, you will be directed to the About You page before submitting your response. Please indicate how you wish your response to be handled and, in particular, whether you are content for your response to be published. If you ask for your response not to be published, we will regard it as confidential, and we will treat it accordingly.

All respondents should be aware that the Scottish Government is subject to the provisions of the Freedom of Information (Scotland) Act 2002 and would therefore have to consider any request made to it under the Act for information relating to responses made to this consultation exercise.

If you are unable to respond via Citizen Space, please complete and return the Respondent Information Form included in this document.

To find out how we handle your personal data, please see our privacy policy: <https://www.gov.scot/privacy/>

Next steps in the process

Where respondents have given permission for their response to be made public, and after we have checked that they contain no potentially defamatory material, responses will be made available to the public at <http://consult.gov.scot>

If you use the consultation hub to respond, you will receive a copy of your response via email.

Following the closing date, all responses will be analysed and considered along with any other available evidence to help us. Responses will be published where we have been given permission to do so. An analysis report will also be made available.

Feedback

If you have any comments about how this consultation exercise has been conducted, please send them to the contact address above or to XXXXXXXXXXXX@gov.scot.

Scottish Government Consultation Process

Consultation is an essential part of the policymaking process. It gives us the opportunity to consider your opinion and expertise on a proposed area of work.

You can find all our consultations online: <http://consult.gov.scot>

Each consultation details the issues under consideration, as well as a way for you to give us your views, either online, by email or by post.

Responses will be analysed and used as part of the decision-making process, along with a range of other available information and evidence. We will publish a report of this analysis for every consultation. Depending on the nature of the consultation exercise the responses received may:

- indicate the need for policy development or review
- inform the development of a particular policy
- help decisions to be made between alternative policy proposals
- be used to finalise legislation before it is implemented

While details of particular circumstances described in a response to a consultation exercise may usefully inform the policy process, consultation exercises cannot address individual concerns and comments, which should be directed to the relevant public body.

Respondent Information Form

Please Note this form **must** be completed and returned with your response.

To find out how we handle your personal data, please see our privacy policy:
<https://www.gov.scot/privacy/>

Are you responding as an individual or an organisation?

- Individual
- Organisation

Full name or organisation's name

Phone number

Address

Postcode

Email Address

The Scottish Government would like your permission to publish your consultation response. Please indicate your publishing preference:

- Publish response with name
- Publish response only (without name)
- Do not publish response

Information for organisations:

The option 'Publish response only (without name)' is available for individual respondents only. If this option is selected, the organisation name will still be published.

If you choose the option 'Do not publish response', your organisation name may still be listed as having responded to the consultation in, for example, the analysis report.

We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in the future, but we require your permission to do so. Are you content for Scottish Government to contact you again in relation to this consultation exercise?

- Yes
- No

About You Questions

FOR citizen space

1. About you Question 1

[For individual respondents] Please tell us which Local Authority area you live in

[Drop down list – select one only]

[For organisational respondents] Please tell us which Local Authority area(s) your organisation operates in [Tick all that apply]

[Drop down list – select all that apply; list includes ‘Scotland-wide’ as an option]

2. About you Question 2

If you pay council tax, please indicate which Council Tax band applies to the property (or properties) for which you pay council tax:

Band A

Band B

Band C

Band D

Band E

Band F

Band G

Band H

I don't pay council tax

I don't know

Consultation Questions

1. Do you think that Council Tax in Scotland should be changed to apply increases to the tax on properties in Bands E, F, G, and H?

Yes/ No/ Don't know

Please give reasons for your answer? **Free Text**

More Information:

The table below presents current council tax charges in Scotland, and shows the rate for each band as a proportion of the rates applicable to Band D properties.

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Scotland Average Council Tax	£944	£1,102	£1,259	£1,417	£1,861	£2,302	£2,774	£3,470

**Charge
2023-24**

**Council tax
charges as
a proportion
of the
charge for a
property in
Band D**

0.67 0.78 0.89 1.00 1.31 1.63 1.96 2.45

2. If yes, The proposal is to increase the Council Tax on properties in Bands E, F, G and H by 7.5%, 12.5%, 17.5% and 22.5% respectively. Do you agree with the levels of increase set out in this proposal?

Yes/ No/ Don't know

3. If you have answered no to Question 2, what do you think the increases to the Council Tax on properties in Bands E, F, G and H should be?

- The increases should be smaller
- The increases should be greater
- Don't know

4. Should a transitional scheme be introduced if the tax on higher band properties is increased as proposed?

Yes/ No/ Don't know

More information:

In 2017, the Council Tax Reduction Scheme was expanded to provide relief to households affected by the changes if their income was in the lower half of incomes in Scotland.

The expanded Council Tax Reduction Scheme relief scheme protected low-income households living in Bands E to H from the increase in their bill caused by the increase in the multipliers, and is still available.

5. The proportion of properties in each valuation bands E to H varies across the country. Should steps be taken to ensure that all councils benefit equally from this policy?

Yes/ No/ Don't know

More information (would supplement both questions):

- If further changes were made to charges for property Bands E to H there would be disproportionate benefits to some council areas where they have more Band E to H properties relative to other councils.
- General Revenue Grant is the main source of funding for local authorities.

- The distribution of General Revenue Grant could be adjusted to ensure the benefits are shared proportionately by all councils.
- This adjustment would mean that any changes would not disproportionately benefit, or disadvantage, any council.

6. Please tell us how changes to council tax rates for properties in Bands E, F, G and H might impact you or the people your organisation represents?

More information:

We have undertaken initial work to assess the potential impacts of these changes for individuals and communities. We would welcome your views and comments to help us better understand these impacts.

Answer:

Please provide your views

7. Please tell us how changes to council tax rates for properties in Bands E, F, G and H would affect your local area, or Scotland as a whole (please consider social, economic, environment, community, cultural, enterprise impacts that you think are relevant)?

More information:

We have undertaken initial work to assess the potential impacts of these changes for individuals and communities. We would welcome your views and comments to help us better understand these impacts.

Answer:

Please provide your views

8. Please tell us how you think changes to council tax rates for properties in Bands E, F, G and H might affect Island Communities.

More information:

- If further changes were made to charges for property Bands E to H there would be disproportionate benefits to some council areas where they have more Band E to H properties relative to other councils.
- General Revenue Grant is the main source of funding for local authorities.
- The distribution of General Revenue Grant could be adjusted to ensure the benefits are shared proportionately by all councils.
- This adjustment would mean that any changes would not disproportionately benefit, or disadvantage, any council.

Answer:

Please provide your views

9. Do you think there would be any equality, human rights, or wellbeing impacts as a result of the proposed increases in council tax rates for properties in Bands E, F, G and H ? Please tell us what you think these impacts would be.

Answer:

- Yes
- No
- Don't know

Please give reasons for your answer.

10. Is there anything else you would like to tell us in relation to this consultation?

Answer:

Please provide any further comments on the proposals set out in this consultation

in the box below

DRAFT

Number of Chargeable Dwellings - September 2022

An Official Statistics Publication for Scotland

More information on Official Statistics can be found at: <https://www.gov.scot/about/how-government-is-run/statistics-ar>

<Redacted Section 25 requester can reasonably obtain the information without asking for it u

Source: Number of chargeable dwellings on the valuation list as reported by local authorities in the statistical return 'Co'

From Row 34 in
CTAXBASE 2022

1.007231

TRUE

**Uses 2023
multipliers**

	Band D Equivalents for GRG purposes (2023-24)
Aberdeen City	103,977
Aberdeenshire	123,866
Angus	48,714
Argyll & Bute	44,035
City of Edinburgh	246,853
Clackmannanshire	21,396
Dumfries & Galloway	65,440
Dundee City	52,655
East Ayrshire	47,217
East Dunbartonshire	55,768
East Lothian	52,519
East Renfrewshire	48,199
Falkirk	64,966
Fife	154,600
Glasgow City	237,600
Highland	108,229
Inverclyde	30,517
Midlothian	41,629
Moray	38,178
Na h-Eileanan Siar	10,610
North Ayrshire	55,065
North Lanarkshire	128,726
Orkney Islands	8,999
Perth & Kinross	73,288
Renfrewshire	78,926
Scottish Borders	53,008
Shetland Islands	9,073
South Ayrshire	52,817
South Lanarkshire	139,721
Stirling	43,197
West Dunbartonshire	36,823
West Lothian	72,871
Scotland	2,349,480

2) Household Projections data (2018-based) NRS	2022	2023	Growth
Aberdeen City	109,300	109,568	100.2%
Aberdeenshire	114,079	114,904	100.7%
Angus	54,621	54,813	100.4%
Argyll & Bute	41,608	41,523	99.8%
City of Edinburgh	246,540	248,841	100.9%
Clackmannanshire	24,138	24,217	100.3%
Dumfries & Galloway	69,930	69,987	100.1%
Dundee City	71,267	71,358	100.1%
East Ayrshire	55,757	55,818	100.1%
East Dunbartonshire	46,917	47,145	100.5%
East Lothian	48,218	48,702	101.0%
East Renfrewshire	40,305	40,617	100.8%
Falkirk	74,176	74,658	100.6%
Fife	171,156	171,748	100.3%
Glasgow City	300,830	302,367	100.5%
Highland	111,067	111,657	100.5%
Inverclyde	37,340	37,198	99.6%
Midlothian	41,685	42,318	101.5%
Moray	43,669	43,868	100.5%
Na h-Eileanan Siar	12,775	12,727	99.6%
North Ayrshire	64,257	64,268	100.0%
North Lanarkshire	154,607	155,185	100.4%
Orkney Islands	10,774	10,830	100.5%
Perth & Kinross	70,140	70,506	100.5%
Renfrewshire	88,474	88,913	100.5%
Scottish Borders	55,465	55,712	100.4%
Shetland Islands	10,566	10,612	100.4%
South Ayrshire	52,978	53,032	100.1%
South Lanarkshire	149,931	150,609	100.5%
Stirling	40,765	41,070	100.7%
West Dunbartonshire	43,223	43,233	100.0%
West Lothian	81,415	82,214	101.0%
SCOTLAND	2,537,972	2,550,216	100.5%

Raw Band D	Adjusted	Share for funding for LGF settlement	Funding in LGF settlement 2023-24
104,232	104,640	4.4%	95.314
124,761	125,250	5.3%	114.087
48,886	49,077	2.1%	44.703
43,945	44,117	1.9%	40.185
249,156	250,132	10.6%	227.839
21,466	21,550	0.9%	19.629
65,493	65,749	2.8%	59.890
52,723	52,929	2.2%	48.212
47,269	47,454	2.0%	43.225
56,039	56,259	2.4%	51.245
53,046	53,254	2.2%	48.507
48,572	48,762	2.1%	44.416
65,387	65,644	2.8%	59.793
155,134	155,742	6.6%	141.862
238,814	239,750	10.1%	218.382
108,803	109,230	4.6%	99.495
30,401	30,520	1.3%	27.800
42,262	42,427	1.8%	38.646
38,352	38,502	1.6%	35.071
10,570	10,612	0.4%	9.666
55,075	55,291	2.3%	50.363
129,207	129,713	5.5%	118.152
9,046	9,081	0.4%	8.272
73,669	73,958	3.1%	67.366
79,318	79,629	3.4%	72.532
53,244	53,453	2.3%	48.689
9,112	9,148	0.4%	8.333
52,870	53,078	2.2%	48.347
140,353	140,903	5.9%	128.345
43,520	43,691	1.8%	39.797
36,832	36,976	1.6%	33.680
73,586	73,874	3.1%	67.290
2,361,144	2,370,394	1	2,159.132

Council tax buoyancy used for 23-24

2020 to 2022
average

0.89%

**Uses 2016-17
multipliers**

	Band D Equivalents for GRG purposes (2023-24)
Aberdeen City	98,608
Aberdeenshire	115,714
Angus	46,930
Argyll & Bute	41,818
City of Edinburgh	231,316
Clackmannanshire	20,482
Dumfries & Galloway	62,873
Dundee City	51,346
East Ayrshire	45,701
East Dunbartonshire	51,405
East Lothian	49,271
East Renfrewshire	44,124
Falkirk	62,285
Fife	148,206
Glasgow City	230,929
Highland	103,610
Inverclyde	29,399
Midlothian	39,606
Moray	37,003
Na h-Eileanan Siar	10,456
North Ayrshire	53,263
North Lanarkshire	124,572
Orkney Islands	8,803
Perth & Kinross	68,904
Renfrewshire	75,543
Scottish Borders	50,159
Shetland Islands	8,871
South Ayrshire	50,076
South Lanarkshire	133,525
Stirling	39,989
West Dunbartonshire	35,860
West Lothian	69,808
Scotland	2,240,453

2) Household Projections data (2018-based) NRS	2022	2023	Growth
Aberdeen City	109,300	109,568	100.2%
Aberdeenshire	114,079	114,904	100.7%
Angus	54,621	54,813	100.4%
Argyll & Bute	41,608	41,523	99.8%
City of Edinburgh	246,540	248,841	100.9%
Clackmannanshire	24,138	24,217	100.3%
Dumfries & Galloway	69,930	69,987	100.1%
Dundee City	71,267	71,358	100.1%
East Ayrshire	55,757	55,818	100.1%
East Dunbartonshire	46,917	47,145	100.5%
East Lothian	48,218	48,702	101.0%
East Renfrewshire	40,305	40,617	100.8%
Falkirk	74,176	74,658	100.6%
Fife	171,156	171,748	100.3%
Glasgow City	300,830	302,367	100.5%
Highland	111,067	111,657	100.5%
Inverclyde	37,340	37,198	99.6%
Midlothian	41,685	42,318	101.5%
Moray	43,669	43,868	100.5%
Na h-Eileanan Siar	12,775	12,727	99.6%
North Ayrshire	64,257	64,268	100.0%
North Lanarkshire	154,607	155,185	100.4%
Orkney Islands	10,774	10,830	100.5%
Perth & Kinross	70,140	70,506	100.5%
Renfrewshire	88,474	88,913	100.5%
Scottish Borders	55,465	55,712	100.4%
Shetland Islands	10,566	10,612	100.4%
South Ayrshire	52,978	53,032	100.1%
South Lanarkshire	149,931	150,609	100.5%
Stirling	40,765	41,070	100.7%
West Dunbartonshire	43,223	43,233	100.0%
West Lothian	81,415	82,214	101.0%
SCOTLAND	2,537,972	2,550,216	100.5%

Raw Band D	Adjusted	Share for funding for LGF settlement	Funding in LGF settlement 2023-24
98,850	99,240	4.4%	90.181
116,551	117,011	5.2%	106.330
47,095	47,280	2.1%	42.965
41,732	41,897	1.9%	38.073
233,474	234,394	10.4%	212.998
20,549	20,630	0.9%	18.747
62,924	63,172	2.8%	57.406
51,411	51,614	2.3%	46.903
45,751	45,931	2.0%	41.739
51,654	51,858	2.3%	47.124
49,766	49,962	2.2%	45.402
44,466	44,641	2.0%	40.566
62,690	62,937	2.8%	57.192
148,718	149,305	6.6%	135.676
232,109	233,024	10.3%	211.753
104,160	104,571	4.6%	95.025
29,287	29,403	1.3%	26.719
40,208	40,367	1.8%	36.682
37,171	37,317	1.7%	33.911
10,417	10,458	0.5%	9.503
53,273	53,483	2.4%	48.601
125,038	125,531	5.6%	114.072
8,848	8,883	0.4%	8.072
69,263	69,536	3.1%	63.189
75,917	76,217	3.4%	69.259
50,382	50,581	2.2%	45.964
8,910	8,945	0.4%	8.129
50,127	50,325	2.2%	45.731
134,129	134,658	6.0%	122.366
40,288	40,447	1.8%	36.755
35,869	36,010	1.6%	32.723
70,493	70,771	3.1%	64.311
2,251,520	2,260,397	1	2,054.063

Council tax buoyancy used for 23-24

2020 to 2022

average

0.0089017

	POBE 2023-24 Council Tax (including any arrears of local tax collection)		Share
Aberdeen City	-137,908	137,908	4.72%
Aberdeenshire	-165,504	165,504	5.66%
Angus	-57,878	57,878	1.98%
Argyll & Bute	-61,587	61,587	2.11%
City of Edinburgh	-316,648	316,648	10.84%
Clackmannanshire	-25,547	25,547	0.87%
Dumfries & Galloway	-75,933	75,933	2.60%
Dundee City	-61,698	61,698	2.11%
East Ayrshire	-59,471	59,471	2.04%
East Dunbartonshire	-70,852	70,852	2.42%
East Lothian	-68,744	68,744	2.35%
East Renfrewshire	-63,136	63,136	2.16%
Falkirk	-78,491	78,491	2.69%
Fife	-189,629	189,629	6.49%
Glasgow City	-264,224	264,224	9.04%
Highland	-143,563	143,563	4.91%
Inverclyde	-35,583	35,583	1.22%
Midlothian	-57,736	57,736	1.98%
Moray	-49,574	49,574	1.70%
Na h-Eileanan Siar	-12,915	12,915	0.44%
North Ayrshire	-65,669	65,669	2.25%
North Lanarkshire	-166,849	166,849	5.71%
Orkney Islands	-11,329	11,329	0.39%
Perth & Kinross	-97,689	97,689	3.34%
Renfrewshire	-94,080	94,080	3.22%
Scottish Borders	-67,303	67,303	2.30%
Shetland Islands	-10,770	10,770	0.37%
South Ayrshire	-67,220	67,220	2.30%
South Lanarkshire	-155,324	155,324	5.32%
Stirling	-59,140	59,140	2.02%
West Dunbartonshire	-40,254	40,254	1.38%
West Lothian	-89,925	89,925	3.08%
Total	-2,922,173	2,922,173	

Source

[Local Government 2022-23 Provisional Outturn and 2023-24 Budget Estimates - gov.scot \(www.gov.scot\)](https://www.gov.scot/publications/local-government-2022-23-provisional-outturn-and-2023-24-budget-estimates/pages/10.aspx)

1) Band E-H Recipients by Age Group and TOTAL CTR Partial/Full status - MARCH 2022

The FREQ Procedure

agegroup	Frequency
Pension age	206
Working age	1570

PARTIAL_FULL_CTR	Frequency
Partial CTR	1776

3) Band E-H Recipients by Age Group and Partial CTR - MARCH 2022

The FREQ Procedure

agegroup	Frequency
Pension age	206
Working age	1570

5) Band E-H Average weekly award by AGEROUP and PARTIAL_CTR - MARCH 2022

	Mean LACTRAMT
All	2.27
agegroup	2.12
Pension age	
Working age	2.29


```
/*Calculate Working or Pension Age*/
%LET SPA = '01MAR2023'd; /*Date at which to calculate State Pension Age*/
```

```
DATA FULL_FAM_MAR23;
    SET CTAX_BEN.CTR_CASELOAD_2303_ALL_SUB;
    RUN;
```

```
DATA WORK_AGE_MAR23;
    SET FULL_FAM_MAR23;
```

```
LENGTH benefit_3 $50;
    IF CDSPA <= &SPA THEN agegroup = 'Pension age';
        ELSE IF CDSPA > &SPA THEN agegroup = 'Working age';
        ELSE agegroup =
            'missing';
    RUN;
```

```
/*March 23*/
DATA WORK_2303_BAND_EH;
SET WORK_AGE_MAR23;
WHERE PASSPORTIND = '4' AND LCCTBAND IN ('E', 'F', 'G', 'H');
```

```
    PROPCTR = ROUND (LACTRAMT / LAWKELCT, 0.0001);
```

```
    BAND_EH_RELIEF = 0;
    IF LCCTBAND = 'E' AND PROPCTR < 0.0701 THEN BAND_EH_RELIEF = 1;
    IF LCCTBAND = 'F' AND PROPCTR < 0.1115 THEN BAND_EH_RELIEF = 1;
    IF LCCTBAND = 'G' AND PROPCTR < 0.1495 THEN BAND_EH_RELIEF = 1;
    IF LCCTBAND = 'H' AND PROPCTR < 0.1945 THEN BAND_EH_RELIEF = 1;
```

```
Run;
```

```
DATA WORK_BAND_EH_ONLY;
SET WORK_2303_BAND_EH;
WHERE BAND_EH_RELIEF = 1;
```

```
RUN;
```

```
/*Partial or Full CTR*/
DATA WORK_AGE_CTR_MAR23;
SET WORK_BAND_EH_ONLY;
IF LACTRAMT < LAWKELCT THEN PARTIAL_FULL_CTR = "Partial CTR";
    ELSE PARTIAL_FULL_CTR = "Full CTR";
    RUN;
```

```
/*FULL CTR*/
DATA WORK_AGE_FULLCTR_MAR23;
```

```
SET WORK_AGE_CTR_MAR23;
WHERE PARTIAL_FULL_CTR = "Full CTR";
RUN;
```

```
/*PARTIAL CTR*/
DATA WORK_AGE_PARTIALCTR_MAR23;
SET WORK_AGE_CTR_MAR23;
WHERE PARTIAL_FULL_CTR = "Partial CTR";
RUN;
```

```
/*Tables 1-3: Recipients by Age Group and Full/Partial CTR*/
```

```
/*TOTAL Recipients by AGEGROUP and PARTIAL_FULL_CTR variables*/
TITLE "1) Band E-H Recipients by Age Group and TOTAL CTR Partial/Full status - MARCH 2023";
Proc Freq Data = WORK_AGE_CTR_MAR23;
Table AGEGROUP PARTIAL_FULL_CTR / NOROW NOCOL NOPERCENT NOCUM MISSPRINT;
RUN;
```

```
/*Recipients by AGEGROUP and FULL CTR*/
TITLE "2) Band E-H Recipients by Age Group and Full CTR - MARCH 2023";
Proc Freq Data = WORK_AGE_FULLCTR_MAR23;
Table AGEGROUP / NOROW NOCOL NOPERCENT NOCUM MISSPRINT;
RUN;
```

```
/*Recipients by AGEGROUP and FULL CTR*/
TITLE "3) Band E-H Recipients by Age Group and Partial CTR - MARCH 2023";
Proc Freq Data = WORK_AGE_PARTIALCTR_MAR23;
Table AGEGROUP / NOROW NOCOL NOPERCENT NOCUM MISSPRINT;
RUN;
```

```
/*Tables 4-5: Average CTR Award by Age Group and Full/Partial CTR*/
```

```
/*Average CTR Award by AGEGROUP and FULL CTR*/
TITLE "4) Band E-H Average weekly award by AGEROUP and FULL_CTR - MARCH 2023";
PROC TABULATE DATA=WORK_AGE_FULLCTR_MAR23 MISSING FORMAT=COMMA12.2;
      CLASS AGEGROUP; VAR LACTRAMT;
      TABLE ALL AGEGROUP, Mean*LACTRAMT;
RUN;
```

```
/*Average CTR Award by AGEGROUP and PARTIAL CTR*/
TITLE "5) Band E-H Average weekly award by AGEROUP and PARTIAL_CTR - MARCH 2023";
PROC TABULATE DATA=WORK_AGE_PARTIALCTR_MAR23 MISSING FORMAT=COMMA12.2;
      CLASS AGEGROUP; VAR LACTRAMT;
      TABLE ALL AGEGROUP, Mean*LACTRAMT;
```

RUN;

1) Band E-H Recipients by Age Group and TOTAL CTR Partial/Full status - MARCH 2018

The FREQ Procedure

agegroup	Frequency
Pension age	277
Working age	751

PARTIAL_FULL_CTR	Frequency
Full CTR	1
Partial CTR	1027

2) Band E-H Recipients by Age Group and Full CTR - MARCH 2018

The FREQ Procedure

agegroup	Frequency
Working age	1

3) Band E-H Recipients by Age Group and Partial CTR - MARCH 2018

The FREQ Procedure

agegroup	Frequency
Pension age	277
Working age	750

4) Band E-H Average weekly award by AGEROUP and FULL_CTR - MARCH 2018

Mean
LACTRAMT

All	1.65
agegroup	1.65
Working age	

5) Band E-H Average weekly award by AGEROUP and PARTIAL_CTR - MARCH 2018

	Mean
	LACTRAMT
All	2.19
agegroup	2.29
Pension age	
Working age	2.15

1) Band E-H Recipients by Age Group and TOTAL CTR Partial/Full status - MARCH 2019

The FREQ Procedure

agegroup	Frequency	TOTAL WEEKLY AWARD
Pension age	292	677.44
Working age	937	2033.29

PARTIAL_FULL_CTR	Frequency
Partial CTR	1229

3) Band E-H Recipients by Age Group and Partial CTR - MARCH 2019

The FREQ Procedure

agegroup	Frequency
Pension age	292
Working age	937

5) Band E-H Average weekly award by AGEROUP and PARTIAL_CTR - MARCH 2019

	Mean LACTRAMT
All	2.21
agegroup	2.32
Pension age	
Working age	2.17

1) Band E-H Recipients by Age Group and TOTAL CTR Partial/Full status - MARCH 2020

The FREQ Procedure

agegroup	Frequency
Pension age	291
Working age	1050

PARTIAL_FULL_CTR	Frequency
Partial CTR	1341

3) Band E-H Recipients by Age Group and Partial CTR - MARCH 2020

The FREQ Procedure

agegroup	Frequency
Pension age	291
Working age	1050

5) Band E-H Average weekly award by AGEROUP and PARTIAL_CTR - MARCH 2020

	Mean LACTRAMT
All	2.23
agegroup Pension age	2.39
Working age	2.18

1) Band E-H Recipients by Age Group and TOTAL CTR Partial/Full status - MARCH 2021

The FREQ Procedure

agegroup	Frequency
Pension age	217
Working age	1498

PARTIAL_FULL_CTR	Frequency
Full CTR	1
Partial CTR	1714

2) Band E-H Recipients by Age Group and Full CTR - MARCH 2021

The FREQ Procedure

agegroup	Frequency
Working age	1

3) Band E-H Recipients by Age Group and Partial CTR - MARCH 2021

The FREQ Procedure

agegroup	Frequency
Pension age	217
Working age	1497

4) Band E-H Average weekly award by AGEROUP and FULL_CTR - MARCH 2021

Mean

	LACTRAMT
All	24.58
agegroup	24.58
Working age	

5) Band E-H Average weekly award by AGEROUP and PARTIAL_CTR - MARCH 2021

	Mean LACTRAMT
All	2.3
agegroup	2.26
Pension age	
Working age	2.3

1) Band E-H Recipients by Age Group and TOTAL CTR Partial/Full status - MARCH 2023

The FREQ Procedure

agegroup	Frequency
Pension age	138
Working age	1092

PARTIAL_FULL_CTR	Frequency
Full CTR	2
Partial CTR	1228

2) Band E-H Recipients by Age Group and Full CTR - MARCH 2023

The FREQ Procedure

agegroup	Frequency
Pension age	1
Working age	1

3) Band E-H Recipients by Age Group and Partial CTR - MARCH 2023

The FREQ Procedure

agegroup	Frequency
Pension age	137
Working age	1091

4) Band E-H Average weekly award by AGEROUP and FULL_CTR - MARCH 2023

Mean
LACTRAMT

All	24.84
agegroup	22.62
Pension age	
Working age	27.06

5) Band E-H Average weekly award by AGEROUP and PARTIAL_CTR - MARCH 2023

	Mean LACTRAMT
All	2.35
agegroup	1.93
Pension age	
Working age	2.4

	Chargeable Dwellings (September 2022)	
	Number	Proportion (%)
Band A	498,334	19.4%
Band B	577,657	22.5%
Band C	415,939	16.2%
Band D	355,115	13.9%
Band E	354,197	13.8%
Band F	211,243	8.2%
Band G	135,840	5.3%
Band H	14,032	0.5%
All	2,562,357	100%

Check

	Gross CT Billed (2022 estimates, before discounts and CTR)	
	Gross CT Billed	
Band A	448,509,895	12.7%
Band B	605,213,830	17.2%
Band C	497,993,316	14.2%
Band D	479,584,190	13.6%
Band E	624,772,072	17.8%
Band F	460,695,373	13.1%
Band G	355,457,964	10.1%
Band H	45,940,581	1.3%
All	3,518,167,221	

Check

<Redacted Section
29(1)(a) – formulation or
development of
government policy>

Out of Scope

