

## CTAXBASE 2025 Guidance Notes

The return is to be completed in **Excel** (rather than via the ProcXed online system) and sent to [lgfstats@gov.scot](mailto:lgfstats@gov.scot) by **10 September 2025**. Enquiries can be made to the above email address.

Please enter data in the relevant cells, but do not otherwise adjust the form. A number of cells are calculated automatically based on the data provided as noted below.

Due to a high number of validation queries last year around second and empty homes we have now entered validation checks into these cells. A warning message should appear if a rule is breached. (It should be noted however that this is only activated if data is entered directly into the cell, rather than copied and pasted). If you chose to ignore the warning please explain why in the 'comments' box.

This form is to be completed with reference to dwellings shown in the copy of the valuation list available to the local authority on **1 September 2025**. For the purpose of this form, 'chargeable dwellings' are defined under Section 72 of the Local Government Finance Act 1992, less diplomats' dwellings (as defined in the notes on Line 2 below).

The tax base is calculated using the ratios/multipliers specified in Section 74(1) of the Local Government Finance Act 1992.

### Notes to Columns

Columns D to L refer to the valuation band shown for each dwelling in the valuation list, except for Lines 5 to 10 of the return in which dwellings subject to a reduction for disability should be treated as falling in the 'alternative valuation band'. Column M automatically displays the totals of Columns D to L.

### Notes to Lines

**Please do not leave cells blank, add a zero to make it clear that the cell has not been left blank in error.**

**Line 1:** Enter the total number of dwellings shown in the valuation list for the local authority, excluding free-standing private lock-ups and garages.

**Line 2:** Enter the total number of dwellings shown which are exempt as prescribed by Paragraphs 1-25 of Schedule 1 to the Council Tax (Exempt Dwellings) (Scotland) Order 1997 (SI 1997 No.728).

Dwellings exempt under Paragraph 17 (armed forces accommodation owned by the Secretary of State for Defence) and Paragraph 24 (Prisons), should be included in Line 2 (and hence deducted in Line 3), even though contributions in lieu will be paid in respect of them.

Dwellings where Crown immunity applies should be counted as chargeable dwellings (because contributions in lieu will be paid), and should not be included in Line 2.

Line 2 should include 'diplomats' dwellings' shown. These are dwellings, which under the Vienna Convention on Diplomatic Relations are required to be exempt from all local taxes and charges.

**Line 3:** Number of chargeable dwellings – automatically calculated as “Line 1 - Line 2”.

**Line 4:** The number of dwellings in each band shown, in respect of which the amount of Council Tax payable is reduced by virtue of the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992 (SI 1992 No 1335).

**Line 5:** The number of effective dwellings by virtue of disabled relief in each band after the reduction for disabled relief has been taken into account – automatically calculated as:  
(Line 5, Col 1) = (Line 4, Col 2);  
(Line 5, Col 2) = (Line 4, Col 3);  
(Line 5, Col 3) = (Line 4, Col 4);  
etc.

**Line 6:** The number of adjusted chargeable dwellings – automatically calculated as “Line 3 - Line 4 + Line 5”.

**Line 7:** The number of dwellings shown, in respect of which the amount of Council Tax payable is subject to a 'discount equal to the appropriate percentage' (25%) of Council Tax under Section 79(1) of the Local Government Finance Act 1992.

This may include, for example, dwellings with a single adult, or dwellings containing two adults, one of whom is disregarded.

**Line 8a, 8a(i), 8a(ii):** The number of second homes, in respect of which the local authority can apply a discount in the Council Tax payable, remove the discount under Regulation 6(1A) of The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 (SI 2013 No. 45) or apply an increase under The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2023 which came into force in on 1 April 2024.

For the purpose of the calculation of GRG, second homes are treated as attracting a discount of 50%, irrespective of the Council Tax actually charged.

**Line 8b, 8b(i), 8b(ii), 8b(iii):** The number of empty dwellings in respect of which the local authority can apply a discount, no discount, or an increase in the amount of Council Tax payable on it on that date if there is no resident of the dwelling, under Paragraphs 1 and 2 of Regulation 6 of The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Order 2013 (SSI 2013/45).

**Note:** Only include the number of chargeable dwellings empty **over 6 months** in **Line 8b**. Chargeable dwellings empty less than 6 months e.g. discounted furnished empty dwellings, should be recorded in Line 9. Dwellings empty for less than 6 months that are exempt from Council Tax should be recorded in Line 26.

Although those dwellings may qualify for a Council Tax discount of up to 50% or have an increase applied, for the purpose of the calculation of GRG, they are still assumed to attract a discount of 50%.

**Line 8c:** The number of dwellings shown, in respect of which the amount of Council Tax payable is subject on that date to a 50% Council Tax discount due to the dwelling being occupied entirely by disregarded adults, as defined in Section 79(2)(b) of the Local Government Finance Act 1992.

**Line 9:** The number of dwellings shown that, for the purposes for this return, can be assumed to be a chargeable dwelling not subject to any discounts – automatically calculated as “Line 6 - Line 7 - Line 8a - Line 8b - Line 8c”.

Where a local authority does not have information about the discounts or exempt status of a dwelling, it should assume, for the purposes of this return, that such a dwelling is a chargeable dwelling not subject to any discounts.

Note that chargeable dwellings empty for less than 6 months e.g. discounted furnished empty dwellings, should also be recorded in Line 9.

**Line 10:** The equivalent number of dwellings in each valuation band after allowing for discounts, exemptions and disabled relief – automatically calculated as  
“(Line 7 x 0.75) + ([Line 8a + Line 8b + Line 8c] x 0.5) + Line 9”  
and rounded to the nearest whole number.

Note that the dwellings in Lines 8a, 8b and 8c are assumed, for the purposes of calculating GRG, to attract a discount of 50%.

**Line 11:** Shows the proportions for each valuation band in relation to Band D from 2017-18, as set out in Section 74(1) of the Local Government Finance Act 1992.

**Line 12:** Expresses the figures in Line 10 in terms of Band D dwellings, using the proportions from 2017-18. Figures are rounded to 2 decimal places.

**Line 13:** Enter in Column 10 of Line 13, the number of Band D equivalent dwellings falling under Paragraphs 17 and 24 of Schedule 1 to the Council Tax (Exempt Dwellings) (Scotland) Order 1997 (SI 1997 No 728) and in respect of which contributions in lieu are payable in the financial year 2025-26. Schedule 1 to the Council Tax (Exempt Dwellings) (Scotland) Order 1997 (SI 1997 No 728) defines dwellings in Paragraph 17 as a dwelling:-  
a. of which the Secretary of State for Defence is the owner; and  
b. which is held for the purposes of armed forces accommodation.

Schedule 1 to the Council Tax (Exempt Dwellings) (Scotland) Order 1997 (SI 1997 No 728) defines dwellings in Paragraph 24 as: - a dwelling falling within the scope of Regulation 2(1) of the Council Tax (Dwellings) (Scotland) Regulations 1997 (SI 1997 No 673).

The figure should be calculated as the amount of contributions in lieu receivable in 2025-26 in respect of such dwellings divided by the Council Tax for Band D in 2025-26.

**Line 14:** The tax base figure, automatically calculated as “Line 12 plus Line 13”. Line 14 is the tax base according to the proportions from 2017-18.

This tax base is before Council Tax Reduction (CTR) is taken into account and, as such, is consistent with how the tax base was historically calculated under the Council Tax Benefit (CTB) scheme (since CTB was an element of the Council Tax income received by local authorities).

**Line 15:** The CTR scheme provides recipients with a reduction in their Council Tax liability and these amounts are forgone by local authorities – i.e. CTR acts to decrease the Council Tax income of local authorities. The awards are not refunded directly, as was the case in the CTB system, but a general block grant from the Scottish Government is given to local authorities to compensate them for Council Tax income forgone as a result of applying the provisions of the CTR regulations.

The Band D Council Tax charge should still be thought of as calculated by dividing Council Tax income by the number of Band D equivalents (with an adjustment for the expected collection rate). With the Council Tax income decreasing due to CTR, the Band D equivalents figure will reduce in turn.

Unlike other discounts, which are applied as set percentages (e.g. 25% for single occupancy), CTR awards may differ from person to person (and over time) and must be incorporated here in terms of the amounts of money involved.

Enter the best estimate of the total value, in pounds, of CTR to be awarded (and therefore forgone by the Council) for billing year 2025-26, in each Council Tax band. These figures should represent the best current estimates of the expected CTR to be awarded over the year, and will of course change a little as the year progresses.

**Line 16:** The standard Band D charge in Column 5 should be populated via a look-up once the local authority has been selected from the drop-down box at the top of the form (Cell G3). The Council Tax charges for the other bands will be calculated automatically using the set proportions in Line 11.

**Line 17:** The reduction in the tax base due to CTR, in terms of number of dwellings – automatically calculated as “Line 15 / Line 16”. Figures are rounded to 2 decimal places.

**Lines 18 to 22:** These lines are all automatically calculated. Line 22, Col 10 is the final tax base figure after CTR. Figures are rounded to 2 decimal places.

**Line 23:** The total number of dwellings exempt from Council Tax due to being unoccupied.

**Line 24:** The total number of dwellings exempt from Council Tax due to other exemptions.

**Lines 25 to 30:** Enter in Lines 25 to 30 the total number of dwellings shown which are exempt as prescribed by Paragraphs 2, 4, 10-12, 13, 16 and 23 of Schedule 1 to the Council Tax (Exempt Dwellings) (Scotland) Order 1997 (SI 1997 No 728). Dwellings exempt under other paragraphs are not required to be included in Lines 17 to 22. Note that a dwelling may be exempt under more than one paragraph during the financial year, so there may be double counting within Lines 25 to 30.

**Line 31:** The total number of dwellings exempt from Council Tax – automatically calculated as “Line 23 + Line 24”.

## **Certification**

The Director of Finance is required to certify that the information provided in the return has been derived from the copy of the valuation list available to the authority on **1 September 2025**. They are also required to certify that the information provided about exemptions, discounts and disabled relief, accurately reflects the information available. **Please indicate in the certification box that the Director of Finance (or designated officer) has approved the figures.**