



PUBLIC SERVICES AND GOVERNMENT

Council Tax Reduction in Scotland, 2016-17

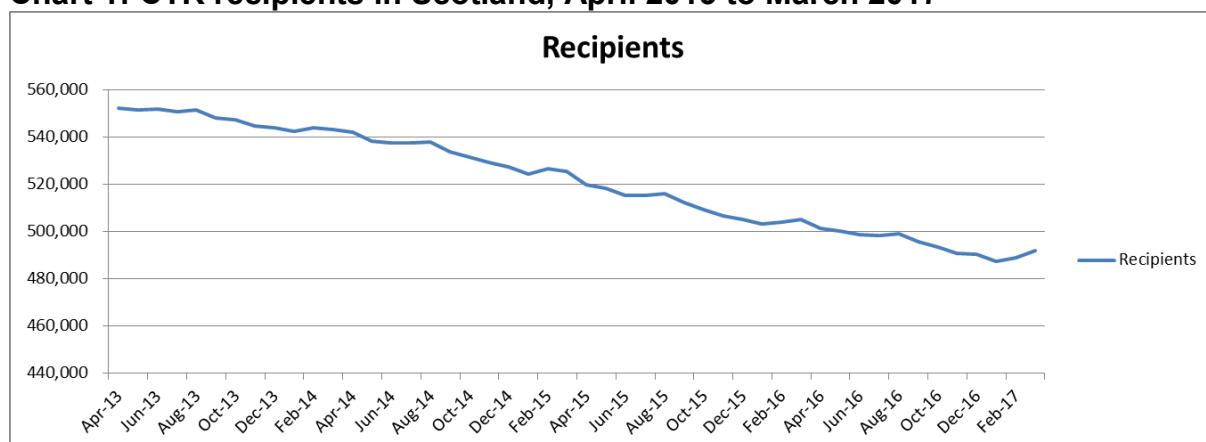
This publication provides statistics on the Council Tax Reduction (CTR) scheme, which reduces the Council Tax liability of low income households in Scotland. A CTR ‘recipient’ can be a single person or a couple, with or without children, as Council Tax is charged on a per-dwelling basis, rather than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

The statistics are based on data extracts from local authorities, and cover the time period April 2016 to March 2017.

Key Points

- There were 491,760 Council Tax Reduction recipients in Scotland in March 2017; that’s around one-fifth of chargeable dwellings.
- The total number of Council Tax Reduction recipients in Scotland has gradually decreased by 11 per cent (60,620 recipients) between the beginning of the scheme in Scotland in April 2013, and March 2017.
- The weekly income foregone by local authorities on Council Tax Reduction in March 2017 was £6.3 million; the provisional income foregone on Council Tax Reduction in Scotland in 2016-17 was £321.6 million.
- Of all Council Tax Reduction recipients in March 2017:
 - 50 per cent (245,470 recipients) were in one of the 30 per cent most deprived areas in Scotland;
 - Just under 38 per cent (184,470 recipients) were aged 65 or over; and
 - 16 per cent (77,610 recipients) were lone parents.

Chart 1: CTR recipients in Scotland, April 2013 to March 2017



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1. Introduction

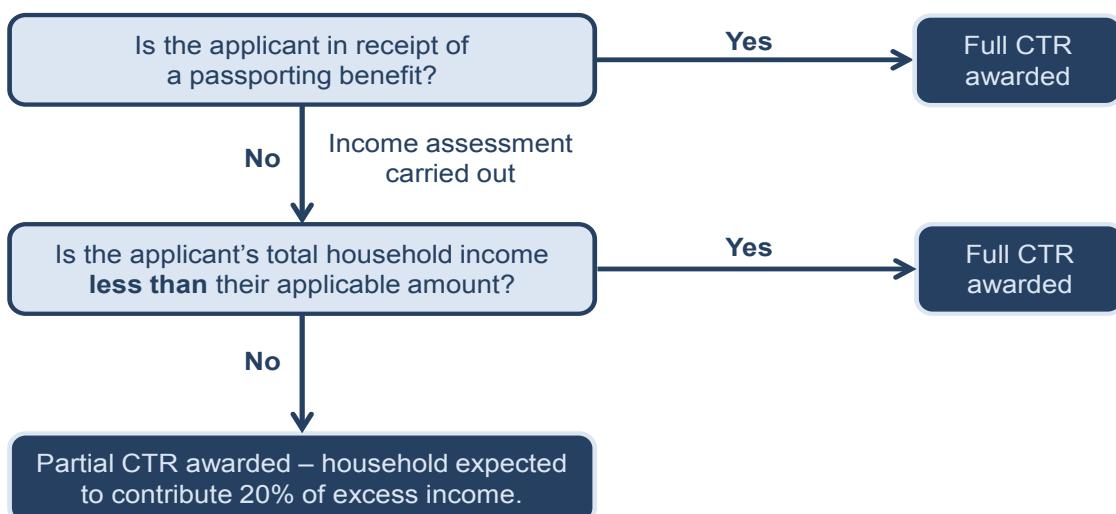
Council Tax Reduction (CTR) provides low income households with a reduction in their Council Tax liability. The reduction can be any proportion of the liability, up to and including 100% (i.e. the household has their Council Tax liability reduced to £0).

The Scottish Government introduced CTR on 1st April 2013 to replace Council Tax Benefit (CTB). CTB was implemented by the Department for Work and Pensions (DWP) and was abolished under the provisions of the UK Welfare Reform Act 2012. Entitlement to CTR in Scotland replicates, as far as possible, previous entitlement to CTB. This reflects a variety of circumstances, including unemployment, low pay and inability to work because of disability or caring commitments.

1.1 How CTR awards are calculated

Entitlement to CTR and the amount awarded is based on the status and income of the applicant and their household. Figure 1 shows the process an application goes through to calculate whether CTR should be awarded and, if so, how much.

Figure 1: Process for calculating CTR awards



Note: simplified version, not accounting for capital rules, non-dependant deductions and second adult rebate.

Some useful explanations on the terms used when describing CTR:

Passporting benefits – receipt of one of the following benefits automatically qualifies the recipient for full CTR:

- **Income-based Jobseeker's Allowance** – paid to those who are unemployed and are on a low income.
- **Income-related Employment and Support Allowance** – paid to those on a low income whose ability to work is limited by illness or disability.
- **Income Support** – paid to those on a low income and under state pension age.
- **Pension Credit (Guarantee Credit)** – paid to those on a low income who are over the qualifying age.

Applicable Amount – The amount of money that the government says is required for a household to live on. This is a personal allowance – which varies depending on age and family status – with the potential for premiums to be added. For example, if the applicant is a carer, they would receive the relevant personal allowance **plus** the carer premium. Some examples of personal allowances and premiums for 2016-17 are given in Table 1 alongside their equivalents for 2017-18.

Table 1: Examples of CTR Applicable Amounts components, 2016-17 and 2017-18

Personal Allowances	2016-17	2017-18
Single claimant aged less than 25	£57.90	£57.90
Single claimant aged not less than 25	£73.10	£73.10
Single claimant aged 60 years to 64 years	£155.60	£159.35
Single claimant aged 65 or over	£168.70	£172.55
Couple both aged less than 18 years	£87.50	£87.50
Couple at least one age 18 years	£114.85	£114.85
Couple at least one aged 60 to 64 years	£237.55	£243.25
Couple at least one aged 65 years or over	£252.30	£258.15
Child or young person (from birth to the day before their 20th birthday)	£66.90	£83.63
Premiums	2016-17	2017-18
Family Premium (claimants with children)	£17.45	£17.45
Disability Premium for single person	£32.25	£32.55
Disability Premium for couple	£45.95	£46.40
Enhanced Disability Premium for single person	£15.75	£15.90
Enhanced Disability Premium for couple	£22.60	£22.85
Enhanced Disability Premium for child	£24.43	£24.78
Severe Disability Premium for single person	£61.85	£62.45
Severe Disability Premium where one qualifies	£61.85	£62.45
Severe Disability Premium where both qualify	£123.70	£124.90
Carer Premium	£34.60	£34.95
Disabled Child premium	£60.06	£60.90

Excess Income – The amount left after deducting the household's applicable amount from their total income. The household's total income is calculated as the total income from employment, pensions and benefits (although some benefit income may be disregarded).

Income Assessment – Undergone by applicants not in receipt of a passporting benefit, and who have less than £16,000 in savings, to determine their eligibility for CTR. The 'means-test' assessment compares the household's assessable income (as defined under CTR) and their applicable amount.

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

Full CTR – The amount of CTR awarded is equal to the full amount of Council Tax liability for the applicant. For example, if the applicant lived in a Band C house in Edinburgh, their weekly Council Tax liability was £19.92 (£20.53 in 2017-18). If they received full CTR, their CTR award would equal their liability (£19.92) and the household's contribution would be zero.

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

Figure 2: Illustrative example of CTR Income Assessment

A couple, both aged 40, with one child, aged 7, live in a Band C property in Edinburgh.

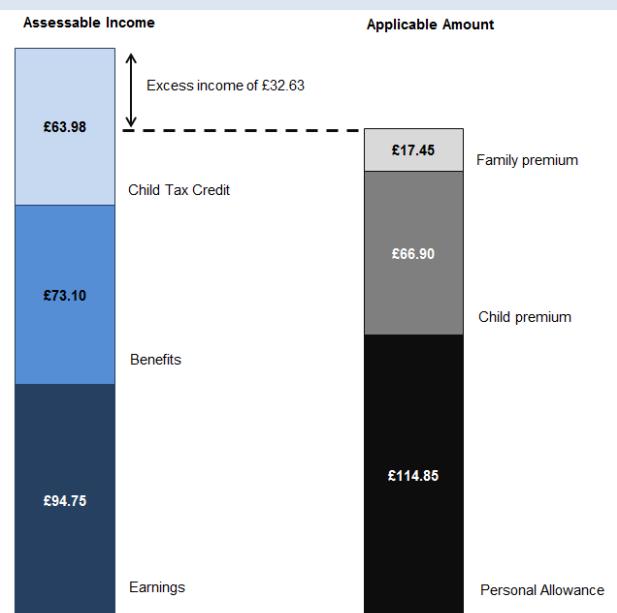
Weekly Council Tax Rate for Band C in Edinburgh = £19.92

They have a weekly assessable income made up of earned income (£114.75, £20 of which is disregarded), benefit payments (£73.10) and Child Tax Credits (£63.98).

$$\begin{array}{r} \text{£ 94.75} \\ + \text{£ 73.10} \\ + \text{£ 63.98} \\ \hline \text{Weekly Assessable Income = £ 231.83} \end{array}$$

To calculate this household's CTR award, we first calculate their applicable amount. This household would receive the couple's personal allowance, one child premium and the family premium. So:

$$\begin{array}{r} \text{£114.85} \\ + \text{£ 66.90} \\ + \text{£ 17.45} \\ \hline \text{Applicable Amount = £ 199.20} \end{array}$$



This household's excess income is then calculated:

$$\text{Excess Income} = \text{£231.83} - \text{£199.20} = \text{£32.63}$$

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:

$$\text{Weekly Household Contribution} = 20\% \text{ of } \text{£32.63} = \text{£6.53}$$

$$\text{Weekly CTR Award} = \text{£19.92} - \text{£6.53} = \text{£13.39}$$

Hence the household is in receipt of a weekly CTR award for £13.39 and contributes £6.53 themselves.

2. Number of CTR recipients

The number of recipients for each local authority in January, February and March 2017 is shown in Table 2. The total number of recipients in Scotland decreased from 490,410 in December 2016 to 487,490 in January 2017. The number then increased over the next two months to 491,760 recipients in March 2017.

Table 2: CTR Recipients by Local Authority, January to March 2017^{1, 2}

	Jan-17	Feb-17	Mar-17
SCOTLAND	487,490	489,070	491,760
Aberdeen City	13,930	14,020	14,130
Aberdeenshire	11,580	11,600	11,870
Angus	8,690	8,730	8,780
Argyll and Bute	6,920	6,950	7,000
Clackmannanshire	5,230	5,230	5,300
Dumfries and Galloway	13,140	13,190	13,260
Dundee City	18,180	18,210	18,230
East Ayrshire	13,570	13,590	13,680
East Dunbartonshire	5,450	5,450	5,500
East Lothian	7,010	6,970	6,980
East Renfrewshire	4,600	4,590	4,610
Edinburgh, City of	34,630	34,740	35,660
Eilean Siar	2,380	2,360	2,400
Falkirk	13,500	13,470	13,520
Fife	31,280	31,460	31,460
Glasgow City	90,400	90,570	90,860
Highland	17,260	17,480	17,630
Inverclyde	9,710	9,730	9,770
Midlothian	6,680	6,660	6,690
Moray	5,820	5,910	5,900
North Ayrshire	17,120	17,250	17,360
North Lanarkshire	36,790	36,870	36,870
Orkney Islands	1,240	1,240	1,240
Perth and Kinross	9,020	9,050	9,130
Renfrewshire	18,350	18,400	18,450
Scottish Borders	8,660	8,780	8,720
Shetland Islands	1,060	1,080	1,070
South Ayrshire	11,330	11,360	11,420
South Lanarkshire	30,640	30,680	30,790
Stirling	5,740	5,730	5,670
West Dunbartonshire	12,640	12,600	12,680
West Lothian	14,990	15,110	15,160

Notes:

¹ Recipients are as at monthly count date. See Methodology Notes, Section 2 for more details. Available at <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/Methodology/Ctaxreductionmethod>

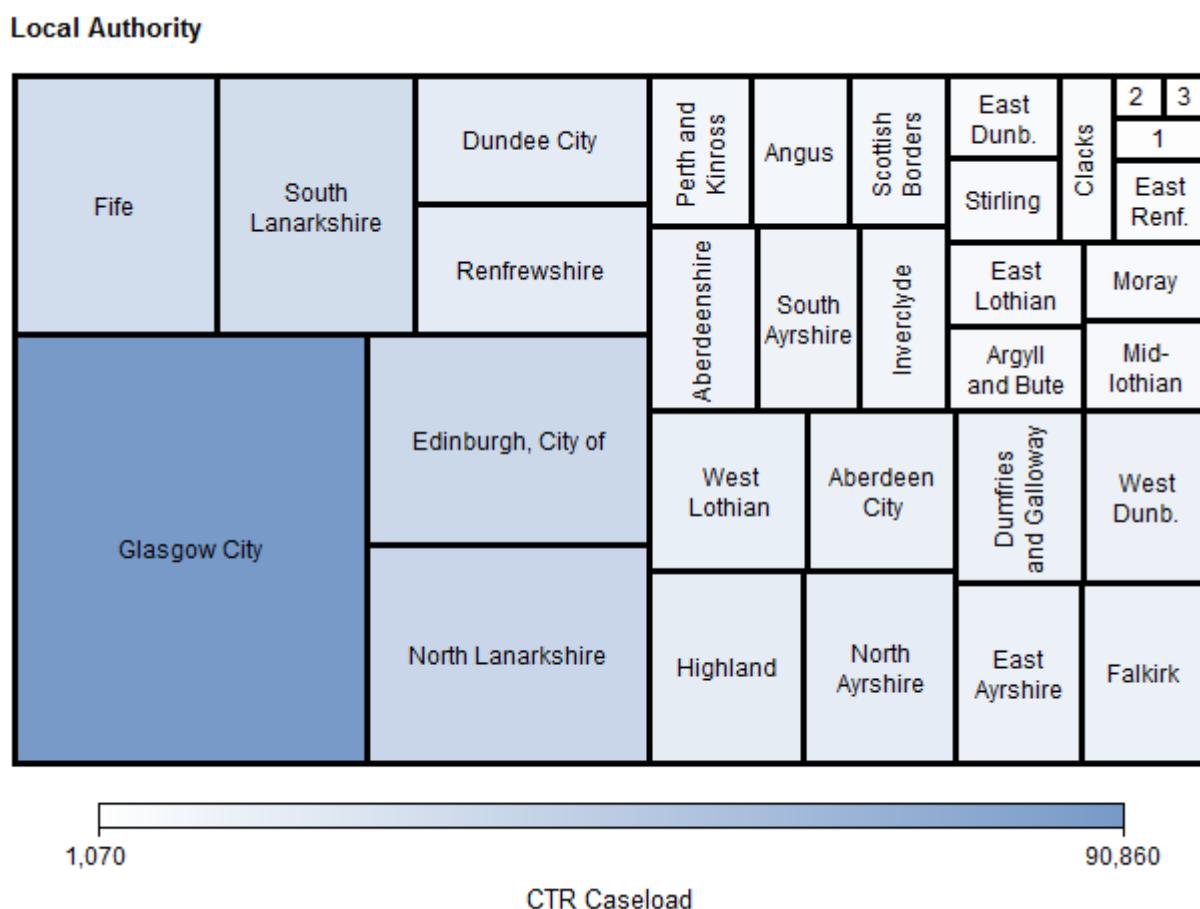
² Figures are rounded to the nearest 10. Components may not sum to total due to rounding.

In March 2017, the five local authorities with the highest numbers of CTR recipients accounted for almost half (46 per cent) of the total for Scotland. Glasgow City accounted for the highest proportion, with 18 per cent (90,860 recipients) of the total; followed by North Lanarkshire, accounting for 7 per cent (36,870 recipients); Edinburgh City, accounting for 7 per cent (35,660 recipients); and Fife and South Lanarkshire, accounting for 6 per cent each (31,460 and 30,790 recipients respectively).

The three island local authorities had the smallest share of the caseload with only 0.5 per cent in Eilean Siar (2,400 recipients) and Orkney and Shetland accounting for 0.2 per cent each (1,240 and 1,070 recipients respectively).

Figure 3 shows CTR recipients by local authority for March 2017 in a treemap. This allows a visual comparison of the number of recipients in each local authority.

Figure 3: Treemap of CTR recipients, March 2017



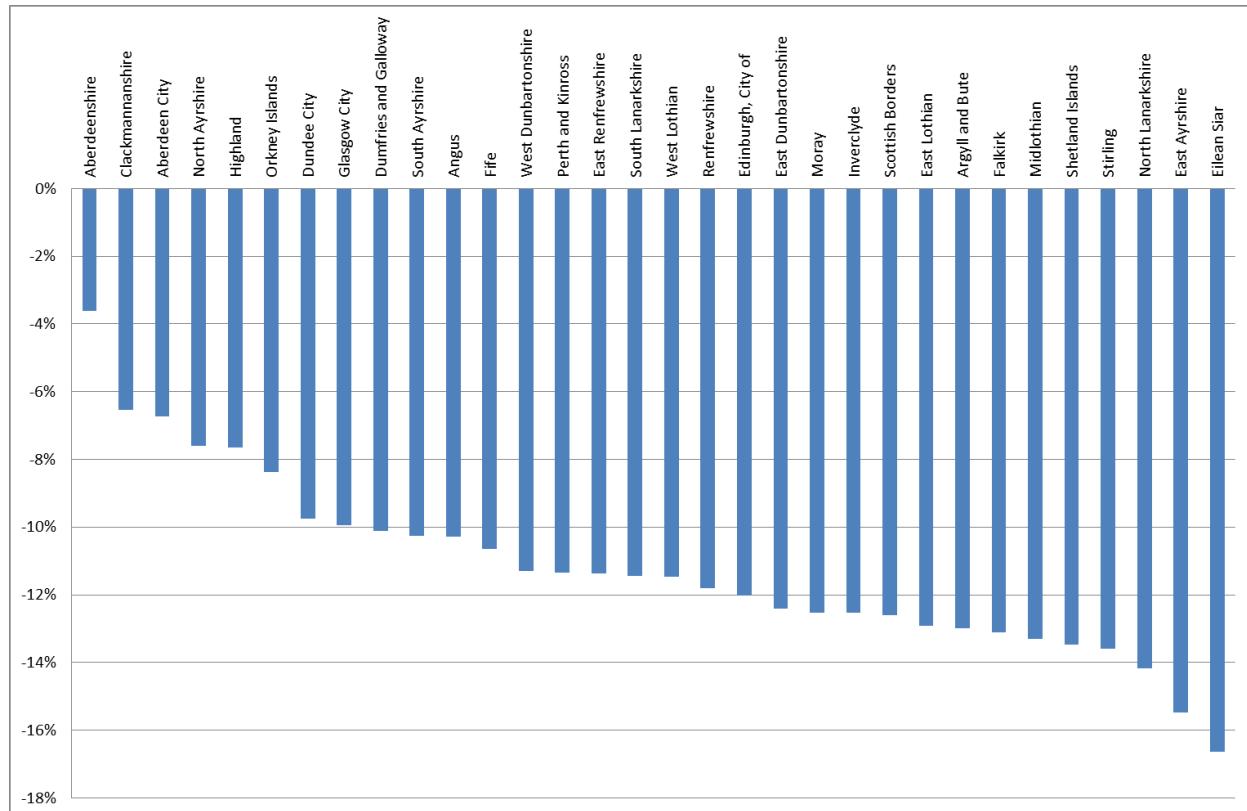
- Key:**
- 1 = Eilean Siar
 - 2 = Orkney Islands
 - 3 = Shetland Islands
 - Clacks = Clackmannanshire
 - East Dunb. = East Dunbartonshire
 - East Renf. = East Renfrewshire
 - West Dunb. = West Dunbartonshire

2.1 CTR recipients over time

The number of households receiving CTR in Scotland fell from 552,380 in April 2013 to 491,760 in March 2017, a decrease of 11 per cent (60,620 recipients). Chart 1 (on page 1 above) shows the downward trend in the number of recipients over this period.

All local authorities in Scotland have seen a decrease in the number of CTR recipients since the scheme was introduced in April 2013. Chart 2 shows the percentage change between April 2013 and March 2017 for all local authorities in Scotland.

Chart 2: Percentage decrease in CTR recipients by local authority, April 2013 to March 2017



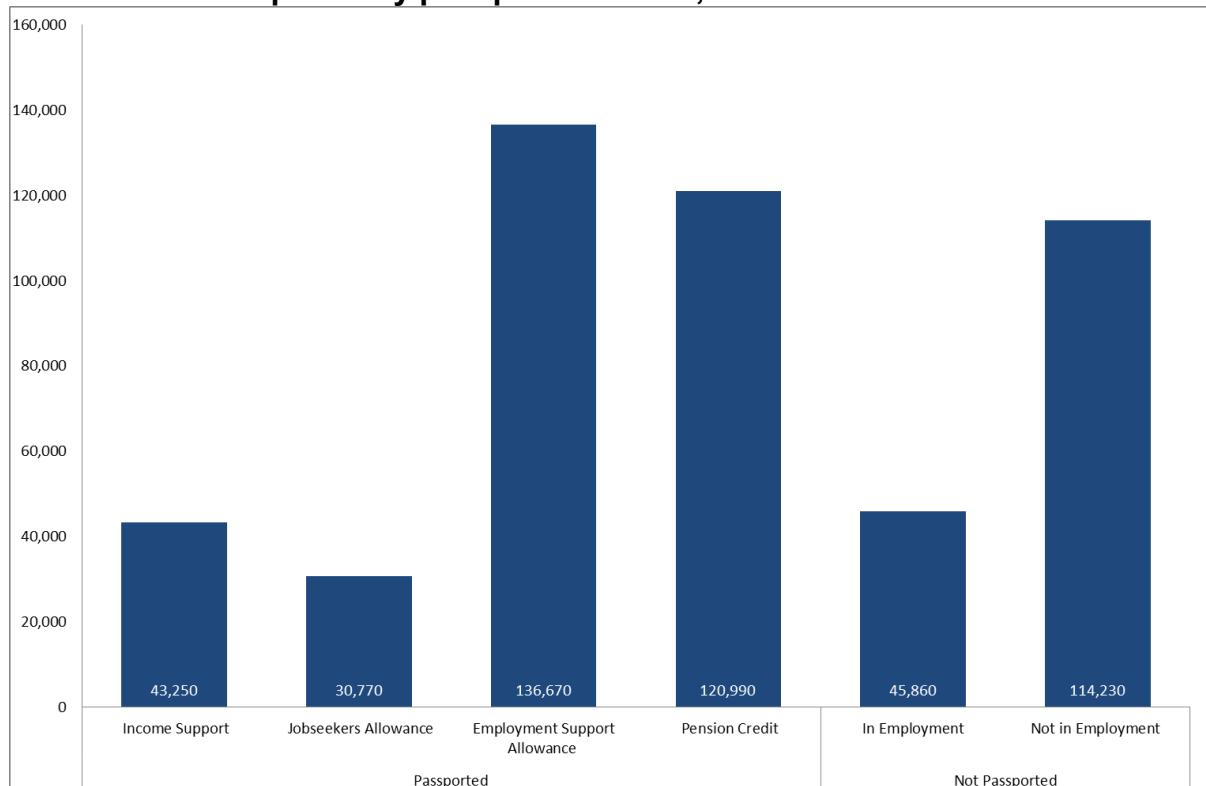
The largest percentage decreases in number of recipients were seen in Eilean Siar (16.6 per cent), East Ayrshire (15.5 per cent) and North Lanarkshire (14.2 per cent). Whilst Eilean Siar had relatively a large percentage decrease, this represents a relatively small number of recipients. The smallest decreases were seen in Aberdeenshire (3.6 per cent) Clackmannanshire (6.5 per cent) and Aberdeen City (6.7 per cent).

The number of recipients for each local authority for each month between April 2016 and March 2017 are provided in the supplementary tables.

2.2 CTR recipients by passported status

In March 2017, passported recipients accounted for 66 per cent of all CTR recipients. The most common passporting benefits were income-related Employment and Support Allowance and Pension Credit (Guarantee Credit) which made just over half of all CTR recipients. The majority of non-passported recipients were not in employment.

Chart 3: CTR recipients by passported status, March 2017



The number of recipients by passported status and local authority in March 2017 is available in the supplementary tables. Some key variations across local authorities are:

- East Ayrshire & Glasgow had the highest proportion of passported CTR recipients (72 per cent).
- East Lothian and Highland had the lowest proportion of passported CTR recipients (at 55 per cent and 59 per cent respectively). These Local Authorities were the first in Scotland to be involved in the 'Full Service' roll-out of Universal Credit.

The number of recipients by passported status for April 2016 to March 2017 is available in the supplementary tables. The figures show that the number of passported CTR recipients has decreased whereas the number of non-passported recipients increased.

It should be noted that Universal Credit (UC) recipients are categorised as non-passported as their CTR award is based on the income assessment figures calculated during their UC application. As the roll-out of UC continues, the proportion of CTR cases classed as non-passported will increase.

2.3 CTR recipients by age and family type

Chart 4 shows the number of CTR recipients by age group in March 2017. The age group with the highest proportion of CTR recipients was 65 or over, at 38 per cent (184,470 recipients). The age group with the lowest proportion were those under 25 at four per cent (19,790 recipients).

Chart 4: CTR recipients by age group, March 2017

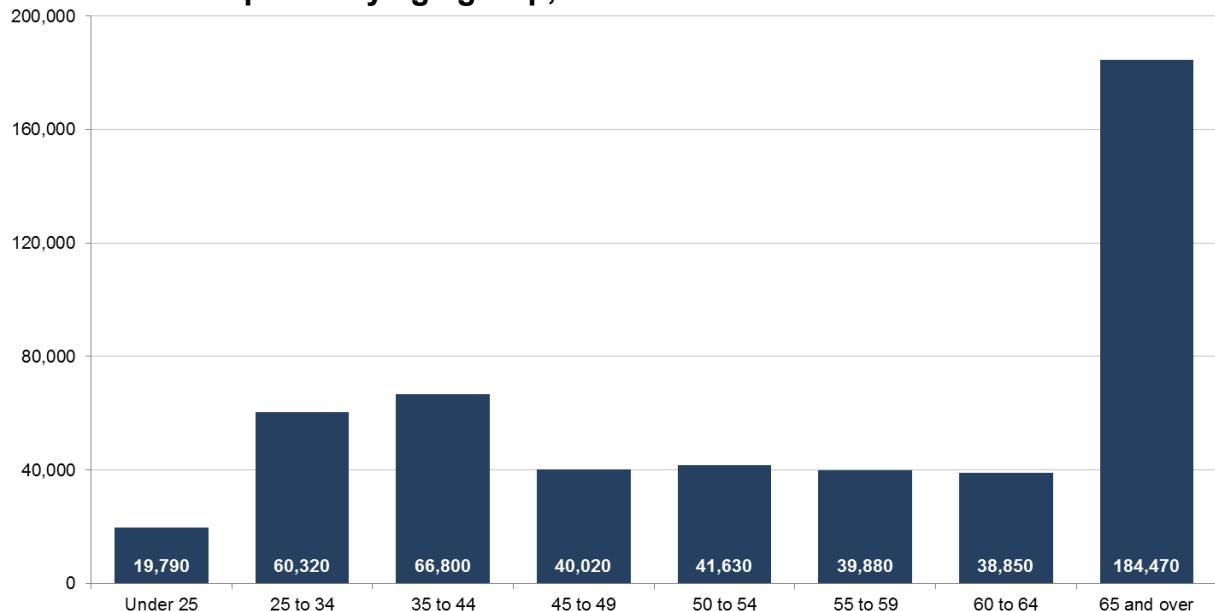
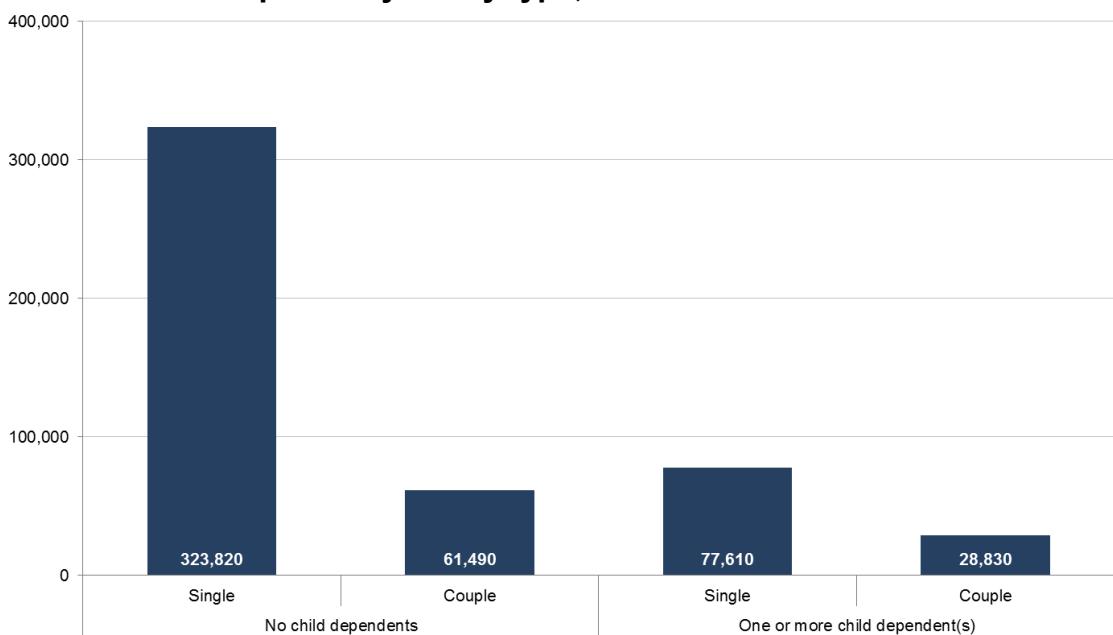


Chart 5 shows the number of CTR recipients by family type in March 2017. The majority of CTR recipients (66 per cent) were single with no child dependent. Lone parents made up almost 16 per cent, and just under one-fifth were couples.

Chart 5: CTR recipients by family type, March 2017



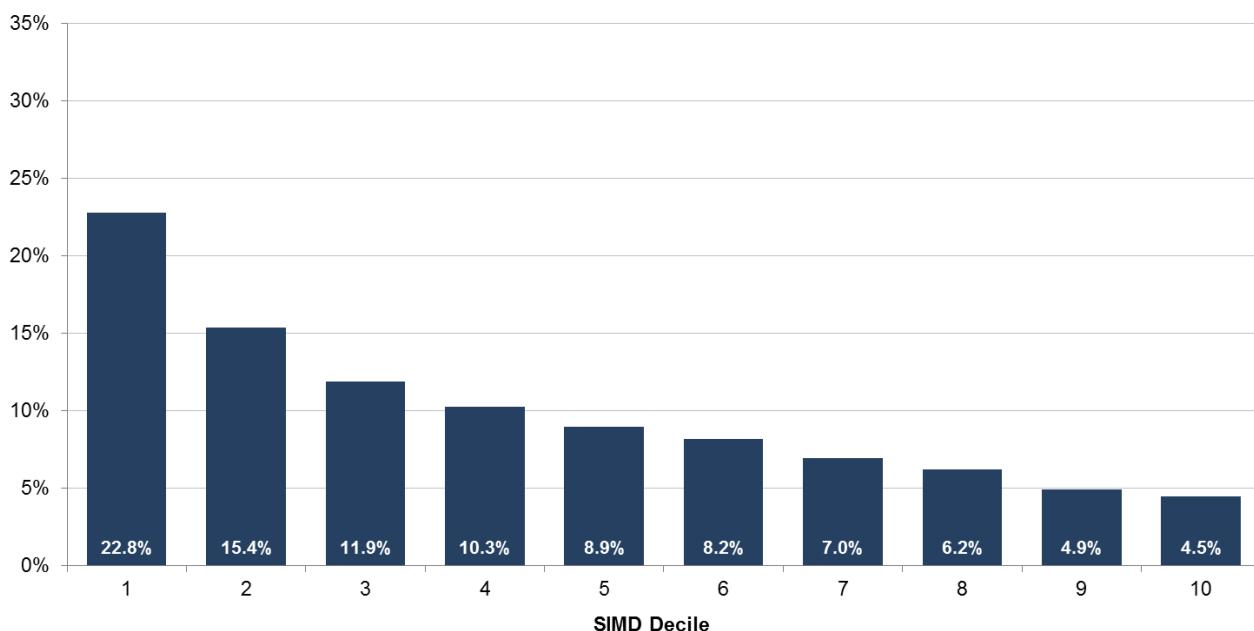
2.4 CTR recipients by deprivation

The Scottish Index of Multiple Deprivation (SIMD)¹ is the Scottish Government's official tool for identifying those places in Scotland suffering from deprivation. It divides Scotland into 6,976 datazones, each containing around 350 households or an average of 760 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 the next ten per cent most deprived, and so on.

It should be noted that the overall SIMD score assesses deprivation across seven domains – income, employment, health, education, housing, geographic access to services and crime. The CTR scheme is principally concerned with income and family circumstances as a basis for making awards (see Table 1 above).

Chart 6 shows the spread of CTR recipients across areas of deprivation using SIMD deciles as described. It can be observed that CTR recipients are heavily concentrated in areas of highest deprivation, with 50 per cent of recipients (245,470) in the lowest three deciles in March 2017.

Chart 6: CTR recipients by SIMD decile, March 2017



¹ Further details on SIMD are available at <http://www.gov.scot/Topics/Statistics/SIMD>.

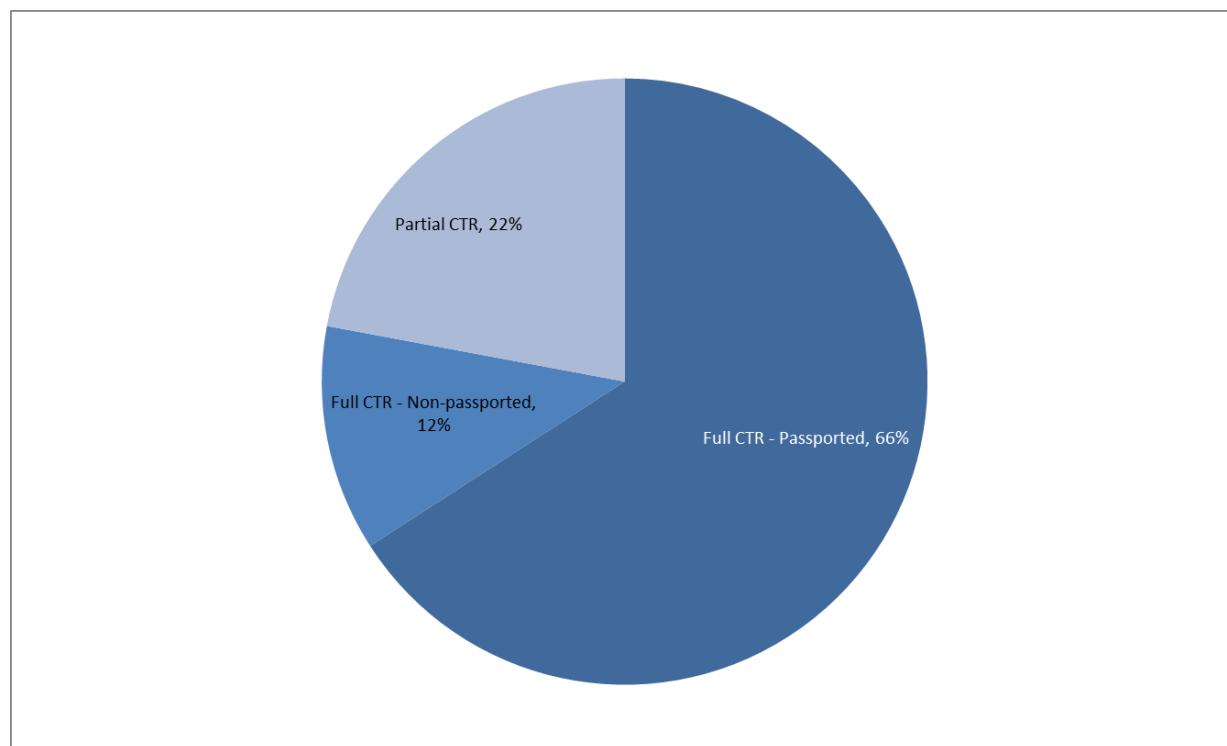
2.5 Full and partial CTR

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

In March 2017, around two-thirds of CTR recipients (323,970) had been awarded full CTR as they were also in receipt of a passporting benefit. The other third of recipients underwent an income assessment. Following this a further twelve per cent of recipients (59,280) were awarded full CTR and the remainder (108,510 recipients) were awarded partial CTR.

Of all CTR recipients, over three-quarters (383,250) were in receipt of full CTR in March 2017.

Chart 7: CTR recipients by full or partial award, March 2017



3. Weekly Income Foregone Estimates

The total CTR weekly income foregone for Scotland was £6.3 million in March 2017. Local authority figures for January to March 2017 are given in Table 3.

Table 3: CTR weekly estimate of income foregone (£000's) by Local Authority, January to March 2017^{1, 2, 3}

	Jan-17	Feb-17	Mar-17
SCOTLAND	6,201.2	6,224.8	6,251.8
Aberdeen City	183.8	185.0	186.7
Aberdeenshire	144.8	145.5	148.1
Angus	97.7	98.1	98.8
Argyll and Bute	98.2	98.9	99.1
Clackmannanshire	63.6	63.7	64.4
Dumfries and Galloway	155.7	156.4	157.2
Dundee City	225.3	225.8	226.8
East Ayrshire	167.2	167.6	168.9
East Dunbartonshire	80.1	80.3	81.1
East Lothian	91.7	91.2	91.2
East Renfrewshire	66.3	66.6	67.1
Edinburgh, City of	459.6	461.3	466.9
Eilean Siar	26.4	26.2	26.4
Falkirk	149.3	149.4	149.7
Fife	372.5	375.3	375.7
Glasgow City	1,245.1	1,247.9	1,252.5
Highland	223.6	226.8	227.0
Inverclyde	120.3	120.5	121.0
Midlothian	92.8	92.7	93.1
Moray	70.0	71.2	71.0
North Ayrshire	211.0	212.8	213.7
North Lanarkshire	430.1	431.2	431.7
Orkney Islands	14.3	14.3	14.2
Perth and Kinross	119.6	120.0	120.5
Renfrewshire	234.7	235.5	236.3
Scottish Borders	98.8	100.2	99.5
Shetland Islands	12.2	12.5	12.4
South Ayrshire	152.2	152.7	153.4
South Lanarkshire	368.8	369.3	370.6
Stirling	77.4	77.5	76.8
West Dunbartonshire	168.5	167.7	168.4
West Lothian	179.5	180.9	181.7

Notes:

¹ Recipients are as at monthly count date. See Methodology Notes, Section 2 for more details. Available at <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/Methodology/Ctaxreductionmethod>

² Weekly income foregone estimates are based on ‘number of recipients multiplied by average weekly reduction’ for each local authority and benefit type for the given month.

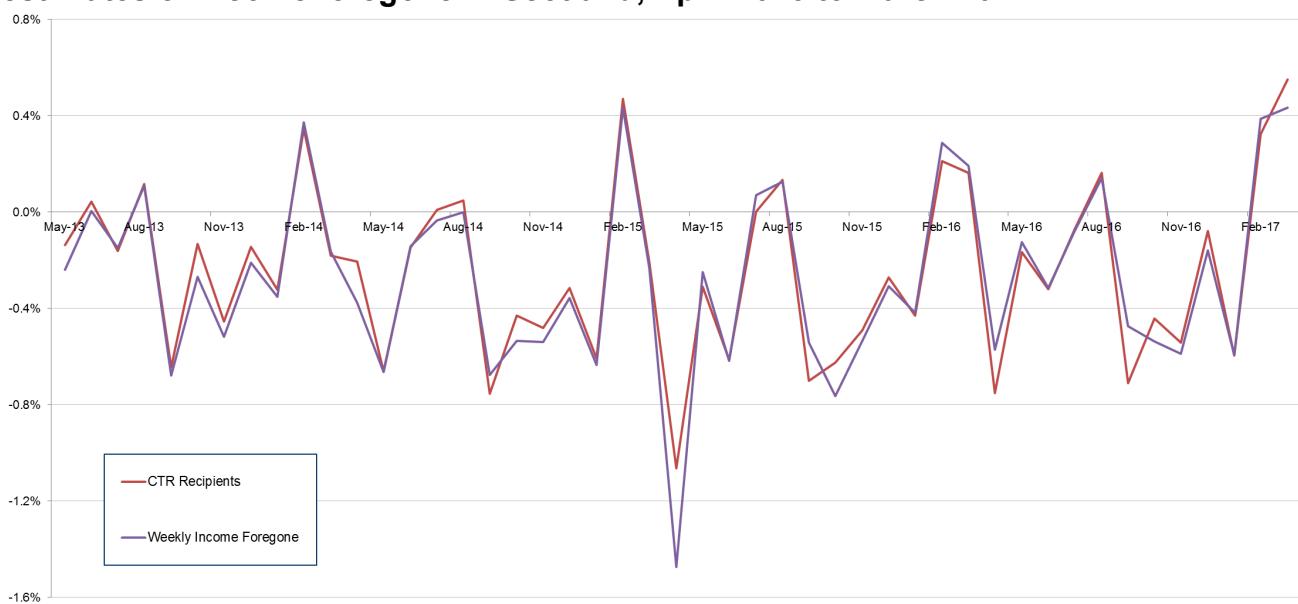
³ Figures are rounded to the nearest £100. Components may not sum to total due to rounding.

3.1 Weekly income foregone over time

The total weekly income foregone estimates for Scotland have decreased from £7.1 million in April 2013 to £6.3 million in March 2017. Income foregone estimates follow the same general pattern as the number of recipients, and all local authorities have seen a decrease in their weekly estimates since April 2013.

The number of CTR recipients and weekly income foregone are closely linked, with most of the change in income foregone being driven by changes in the number of recipients. Chart 8 shows the month-on-month percentage changes in the number of recipients and the weekly income foregone for April 2013 to March 2017.

Chart 8: Month-on-month percentage change in CTR recipients and weekly estimates of income foregone in Scotland, April 2013 to March 2017



Other factors that can affect the value of income foregone include Council Tax rates, age, structure of the population and household income. Chart 8 also shows small peaks in number of recipients and weekly income foregone at the beginning and middle of each calendar year, indicating a possible seasonal effect.

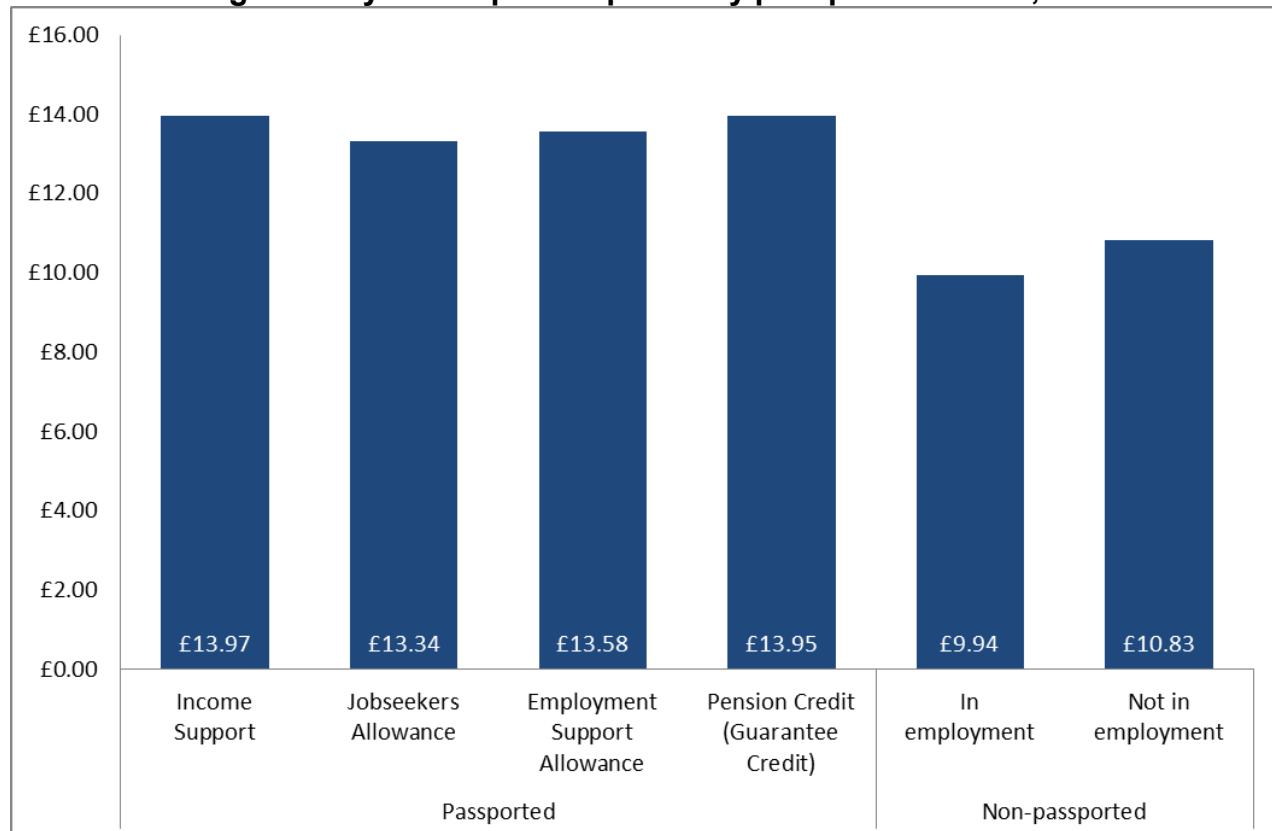
The weekly income foregone estimate for each local authority for each month between April 2016 and March 2017 are provided in the supplementary tables.

3.2 Average weekly awards by passported status

In March 2017, the average weekly award per CTR recipient was £12.72 per week. Average weekly award per recipient varied by both local authority and passported status; these figures are included in the supplementary tables.

Non-passported recipients who were in employment received the least on average per week at £9.94, compared to those on Income Support who received the most at £13.97. Passported income foregone will generally be higher as, by virtue of their income, these recipients will all be in receipt of full CTR. Chart 9 shows the average weekly award per recipient by passported status.

Chart 9: Average weekly award per recipients by passported status, March 2017



3.3 Average weekly awards by age and family type

Chart 10 shows the average weekly income foregone estimates by age group in March 2017. The 60-64 age band had the highest average weekly award at £13.32, and the under 25 age category had the lowest average weekly award at £11.83.

Chart 10: Average weekly award by age group, March 2017

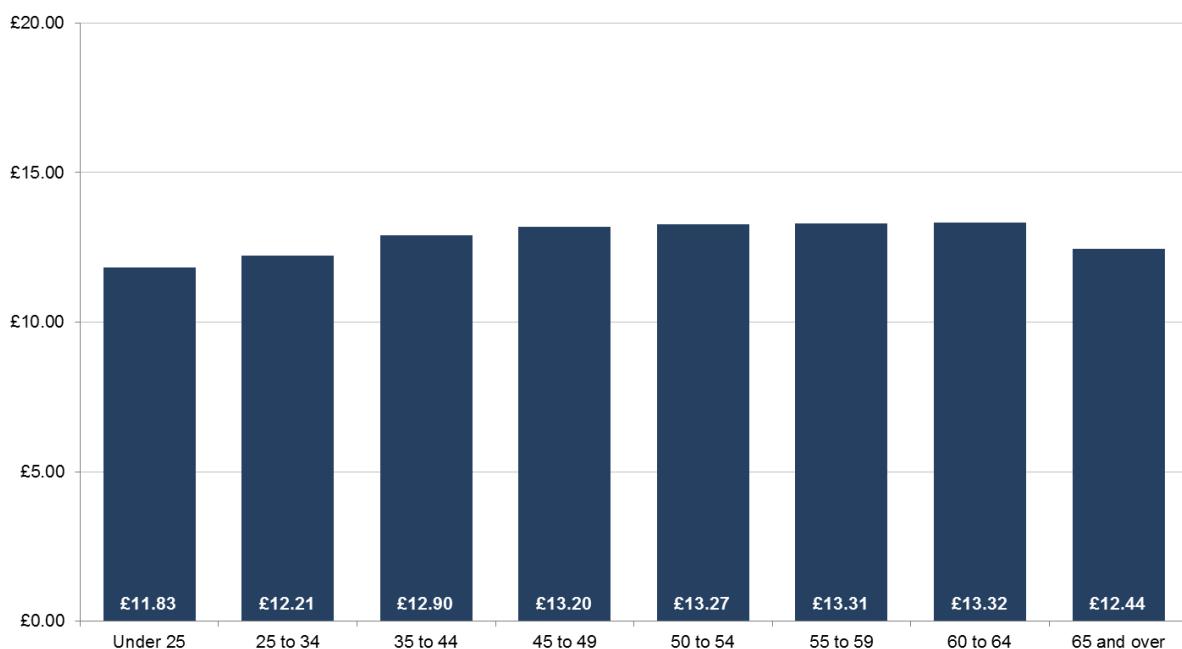
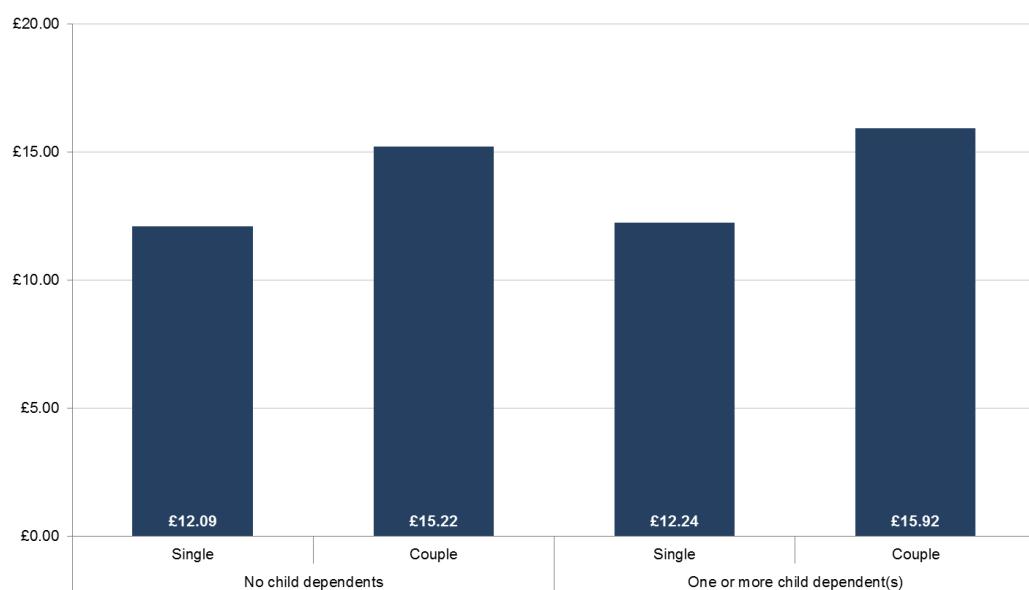


Chart 11 shows the average weekly award by family type in March 2017. Single adults with no child dependents received the lowest average weekly award at £12.09 compared to couples with dependent children who had the highest average weekly award at £15.92.

Chart 11: Average weekly award by family type, March 2017



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 1st April 1991. Band A properties are liable for the lowest rates of Council Tax and Band H attract the highest rates.

Chart 12 shows the proportion of CTR recipients by Council Tax Band in March 2017, local authority level figures are provided in the supplementary tables. There are more CTR recipients in the lower bands, with just over two-fifths in Band A and only four 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 12: CTR recipients by Council Tax Band, March 17

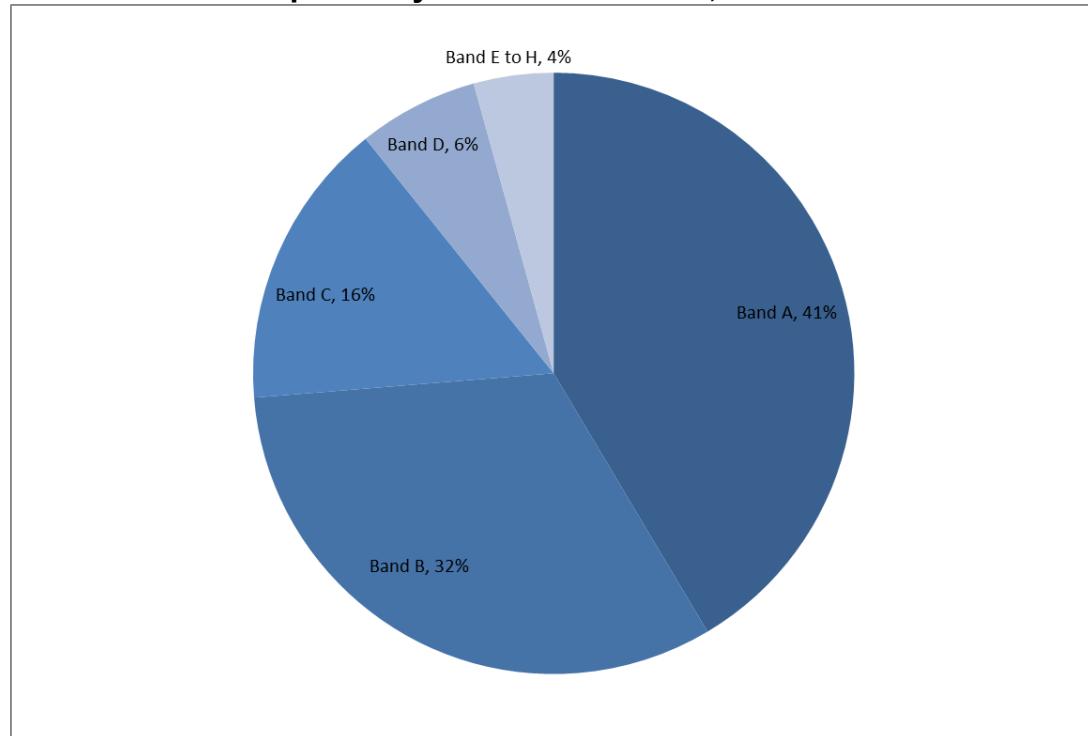


Chart 13: Proportion of CTR recipients by Council Tax Band, March 2017

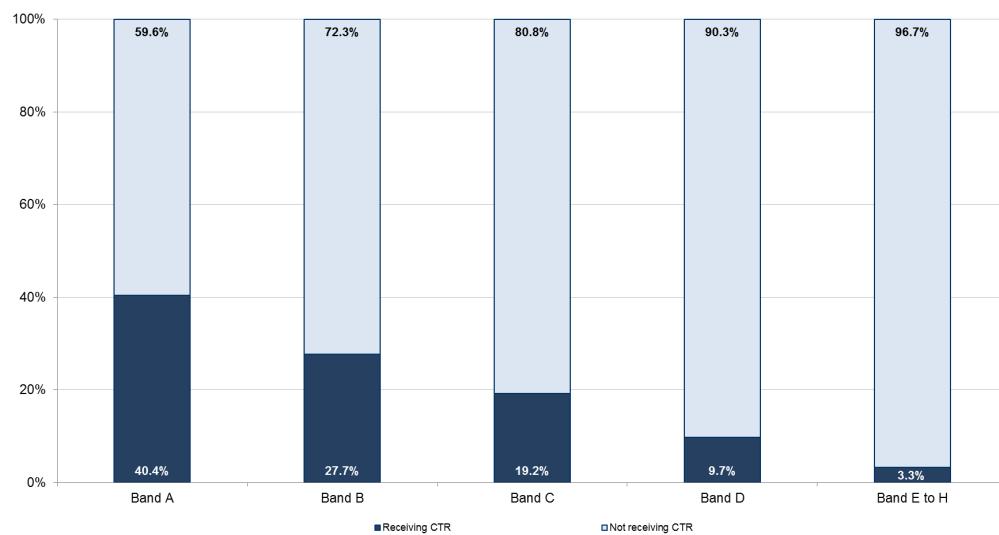
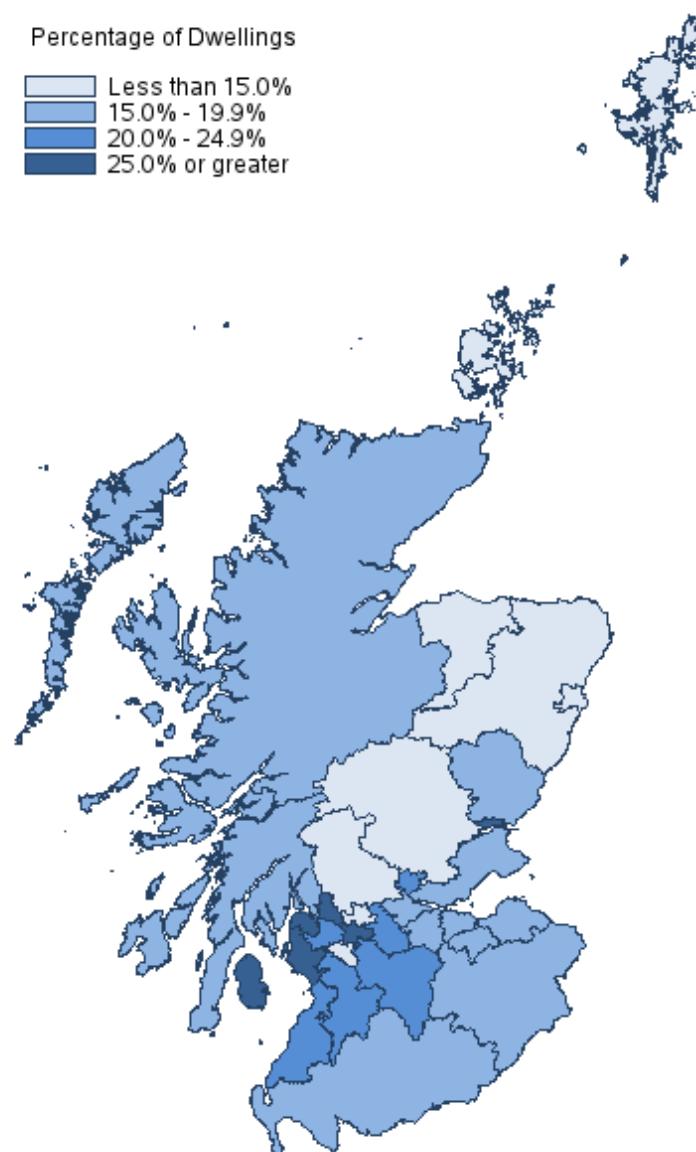


Chart 13 shows the proportion of chargeable dwellings in receipt of CTR by Council Tax Band. Band A has the highest proportion of dwellings in receipt of CTR at 40.4 per cent. The proportion decreases as Council Tax Band increases to only 3.3 per cent for Bands E to H.

In March 2017, around one-fifth of chargeable dwellings in Scotland were in receipt of CTR. This figure varied between local authorities, reflecting differences in the age structure of the population, council tax levels and household incomes. Glasgow had the highest proportion of CTR recipients (33 per cent) and Shetland (10 percent) and Aberdeenshire had the lowest (11 per cent). The map in Figure 4 illustrates the proportion of dwellings in each local authority in receipt of CTR, the relevant data can be found in the supplementary tables.

Figure 4: Proportion of chargeable dwellings in receipt of CTR by local authority, March 2017



5. CTR impact on Council Tax income

When a local authority reduces a household's Council Tax liability under the CTR scheme, it reduces the amount of Council Tax income it would otherwise be able to collect. Any reduction in Council Tax income, therefore represents a reduction in the funding available to local authorities for providing services². The CTR scheme, like CTB, therefore represents a cost which is publicly funded.

In Scotland in 2016-17, the total gross Council Tax billed, before CTR, was £2.47 billion and the provisional income foregone on CTR was £321.6 million. This means that total reductions through CTR accounted for around 13 per cent of total Council Tax billing. 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, just under a quarter of households are only eligible for partial CTR as discussed 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 2013-14, 2014-15, 2015-16, and 2016-17 by local authority. In 2013-14, based on final, audited figures, the CTR scheme reduced Council Tax income by a total of £359.7 million. This figure reduced in 2014-15 to £343.8 million; 2015-16 to £332.2 million and the provisional, unaudited figures of £321.6 million for 2016-17 show a further decrease. These figures represent a decrease of almost 11 per cent in the total value of reductions in Scotland between 2013-14 and 2016-17. This is in line with the decrease in the number of recipients.

All local authorities have seen a decrease in the total value of reductions due to CTR between 2013-14 and 2016-17. The largest percentage decreases were seen in Edinburgh and East Lothian (14 per cent), with Stirling, East Ayrshire, Shetland and Eilean Siar at about 13 per cent.

² Further information on funding for local authority services is available in Scottish Local Government Finance Statistics. The 2015-16 publication is available at: <http://www.gov.scot/Publications/2017/02/1688>.

Table 4: Total reductions in Council Tax income through CTR scheme (£ millions) by local authority, 2013-14 to 2016-17

	2013-14 ^a	2014-15 ^a	2015-16 ^a	2016-17 ^b
Scotland	359.7	343.8	332.2	321.6
Aberdeen City	9.8	9.2	9.1	9.3
Aberdeenshire	7.6	7.2	7.1	7.2
Angus	5.5	5.3	5.2	5.1
Argyll and Bute	5.8	5.6	5.3	5.1
Clackmannanshire	3.7	3.5	3.4	3.3
Dumfries and Galloway	8.9	8.6	8.3	8.1
Dundee City	12.8	12.2	11.9	11.7
East Ayrshire	10.0	9.4	9.1	8.7
East Dunbartonshire	4.8	4.6	4.4	4.2
East Lothian	5.6	5.4	5.2	4.8
East Renfrewshire	3.9	3.8	3.6	3.5
Edinburgh, City of	27.7	26.5	24.9	23.8
Eilean Siar	1.6	1.5	1.4	1.4
Falkirk	8.7	8.2	8.0	7.7
Fife	21.7	20.8	20.0	19.5
Glasgow City	71.8	68.6	67.3	65.0
Highland	12.7	12.0	11.7	11.4
Inverclyde	7.1	6.7	6.5	6.2
Midlothian	5.3	5.1	5.0	4.8
Moray	3.9	3.7	3.6	3.6
North Ayrshire	11.9	11.5	11.3	10.9
North Lanarkshire	25.5	24.4	23.5	22.4
Orkney Islands	0.8	0.8	0.7	0.7
Perth and Kinross	6.9	6.5	6.3	6.2
Renfrewshire	13.8	13.2	12.6	12.1
Scottish Borders	5.8	5.5	5.3	5.1
Shetland Islands	0.7	0.6	0.6	0.6
South Ayrshire	8.8	8.6	8.1	7.8
South Lanarkshire	21.8	21.1	20.1	19.3
Stirling	4.6	4.4	4.2	4.0
West Dunbartonshire	9.8	9.4	8.9	8.7
West Lothian	10.4	9.8	9.6	9.4

Notes:

^a Final audited figures, published in Scottish Local Government Financial Statistics and available at:
<http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/PubScottishLGFStats>

^b These are provisional figures which are derived from information supplied by local authorities to Scottish Government on the statistical return Council Tax Receipts (CTRR).

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 1st 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 foregone 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 2016 to March 2017 were:

Month	Count Date	Month	Count Date
April 2016	13/04/2016	Oct. 2016	19/10/2016
May 2016	11/05/2016	Nov. 2016	16/11/2016
June 2016	15/06/2016	Dec. 2016	14/12/2016
July 2016	13/07/2016	Jan. 2017	25/01/2017
Aug. 2016	10/08/2016	Feb. 2017	22/02/2017
Sept. 2016	14/09/2016	March 2017	22/03/2017

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.

A full methodology guide is available at:

<http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/Methodology/Ctaxreductionmethod>.

For information on total CTR income foregone 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 supporting tables alongside this publication. The following list of tables will be available at <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/CTR>.

1. Number of CTR recipients

- 1.1 CTR recipients, April 2013 to March 2017
- 1.2 CTR recipients by local authority, April 2016 to March 2017
- 1.3 CTR recipients by local authority and passported status, March 2017
- 1.4 CTR recipients by passported status, April 2015 to March 2017
- 1.5 CTR recipients by age group and family type, March 2017
- 1.6 CTR recipients by SIMD decile, March 2017
- 1.7 CTR recipients by full or partial award, March 2017

2. Weekly income foregone estimates

- 2.1 Percentage changes since previous month for CTR recipients and weekly income foregone, April 2013 to March 2017
- 2.2 Weekly income foregone estimates (£'000s) by local authority, April 2016 to March 2017
- 2.3 Average weekly award by local authority and passported status, March 2017
- 2.4 Average weekly award by age group and family type, March 2017

3. Chargeable dwellings and Council Tax Bands

- 3.1 CTR recipients by local authority and Council Tax Band, March 2017
- 3.2 Proportion of chargeable dwellings in receipt of CTR by Council Tax Band, March 2017

4. CTR impact on Council Tax income

- 4.1 Total reduction in Council Tax income (£ millions) through CTR by local authority, 2013-14 to 2016-17

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: <http://www.gov.scot/Topics/Statistics/About/compliance>.

Further information on CTR Statistics, including the supplementary tables, previous publications and local authority charts and tables, is available from <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/CTR>.

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 robin.bennie@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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