



# **Local Government & Analytical Services Division**

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## **Council Tax Reduction Extract Guidance 2018/2019**

## Scottish Government - CTR Guidance 2018/19

### Purpose

The purpose of this document is to provide additional guidance to the Council Tax Reduction specification.

### Audience

This document is intended for the following audiences:

- Current and future Council Tax Reduction Analysis team members
- Current and future analytical colleagues
- Current and future software suppliers
- Current and future LA employees

### Glossary

CTR	Council Tax Reduction
DWP	Department for Work and Pensions
HB	Housing Benefit
LA	Local Authority
SG	Scottish Government
SHBE	Single Housing Benefit Extract
TAM	Treat as Made

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## 1 Background

On 1<sup>st</sup> April 2013 the Council Tax Benefit (CTB) scheme was abolished and replaced with a localised scheme called Council Tax Reduction (CTR). Prior to this, CTB data was collected via the SHBE, along with Housing Benefit (HB) data. The CTR scheme is very similar to CTB, and therefore the data collected for CTR are very similar, in many cases identical, to those that were collected in the SHBE.

The CTR extract specification specifies the basic requirements for production of the extract and provides details about each of the 164 main fields. As such, it is the primary document relating to the CTR extract.

This document has been designed to support the specification and contains additional information which will be useful to local authorities and software suppliers when developing their software. Readers should ensure they refer to the specification for precise details about how each field should be completed and to the appropriate CTR rules and regulations for technical details about how applications should be processed.

In order to ensure consistency, this guidance for CTR is based on the SHBE guidance. There will be some general terminology changes, such as 'claim' and 'claimant' being replaced with 'application' and 'applicant' (to avoid confusion, this will not apply to Field descriptions where the field is also shown in SHBE).

There are also some data that will no longer be collected as part of the CTR (although they may still be required by DWP for Housing Benefit purposes). Where relevant, these will also be highlighted in grey.

Within this document fields have been grouped into common themes, rather than simply being listed in numerical order. We have not provided full details about each field as these are already contained within the specification. The focus of this document is on providing additional comments about fields and examples of how they should be completed, such as:

- why we have asked for certain information, and how we plan to use it;
- further instructions about how fields should be completed, particularly for more unusual cases; and
- examples setting out exactly what information we would expect to be recorded for specific cases.

Although all fields are contained within this document, additional guidance has not been created for every single one. This document focusses on

- fields where there are known data quality issues to be addressed; and
- fields we have received ad-hoc queries about.

### **1.1 Main Uses**

The information that you collect and send to us is used by a wide variety of people. It is important for policy development and evaluation and to help us to monitor the number of CTR recipients and the income foregone by local authorities.

The information that is collected enables decisions to be made, primarily about the way CTR is administered. The information is used across the department in many areas such as research, reporting, policy development, implementation and evaluation.

These statistics are used to inform:

- Internal management within each local authority (LA)
- Scottish Parliament
- The Audit and Accounts Commissions
- Members of the public
- Researchers
- Other government departments

In the Scottish Government (SG), statistics are used by analysts, policy makers and Ministers. A selection of statistics will be published each year, including summary statistics on number of recipients and income foregone by local authorities.

### **1.2 Data Development and Extract Dates**

The CTR extract should be returned on a monthly basis. The timetable for extraction is available online at <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/DataSupplierArea/CTAXREDUCEXTRACT>. The CTR extract should be transferred to SG via a PGP encrypted file sent by email to <mailto:robin.bennie@gov.scot> on the data transfer date.

### **1.3 Field and Record Delimiters**

The fields are variable length except for DATES where the precise format is specified. All fields within a record (except the very last field in each record) must be delimited with the Pipe (|) character. A record created under a UNIX system must be terminated with Line F. A record created under DOS must be terminated with Carriage Return and Line Feed (CR/LF).

### **1.4 Representation of Blank Fields**

Although records are variable length, the format is fixed. Therefore, if a field is blank, its delimiter must be present. This includes the records for closed cases for which delimiters must be present for all fields even where no entry is required.

Note that blank fields should be recorded as ||, rather than populated as |000000| or | | etc.

## 2 When to Include Records on the CTR Extract

There are four different types of record that can appear on the CTR extract. Each record, along with an indication of the circumstances in which we expect it to be created, is presented below.

We would prefer that fields are only completed when stated as per the 'required' field, and in the circumstances described in the accompanying 'notes' field, of the specification. We appreciate however, that some software providers are currently unable to avoid the completion of certain fields, even when not required, due to the design of their systems.

Unlike the SHBE, the CTR extract will not collect record types A (Awaiting a Decision), R (Fraud and Error Detection Activities), E (Payment Errors), P (Appeals) or G (LA Level Details). It should still be possible for LAs to input this information into their IT systems for their own purposes. Information on CTR reviews will be collected via an existing Council Tax return.

### 2.1 *Application Status*

From the date that the application was decided, up to and including the extract taken after the application was closed, there should always be one 'C' or 'D' record of the application on each extract. These records will denote the status of the application on the date that the extract was produced.

It is possible to have more than one application recorded for a particular applicant. For example:

- cases where the applicant is legitimately applying for more than one address (so 2 'D' records would be returned if both applications were live etc.);
- the closure of one application and the opening of a new application in quick succession (so a 'C' record would be created for the first application and an extra record would be generated for the new application).

### 2.2 *'C' records (Closed Applications)*

It is important that a 'C' record should be created for every application which closed between the date of the last extract, and the date of the current extract. (Essentially, at some point in time, every application would have a 'C' record associated with it to denote when the application had closed). 'C' records should also be generated for applications which were decided unsuccessful / withdrawn / decided defective since the last extract date.

Where an application was closed but then re-instated within the same extract period then no 'C' record should be created, but a 'D' record would be returned as the application was live on the date that the extract was taken. As this is still a continuous application then the fields such as the decision date of the application must reflect the original decision that was made on the application.

In general, 'C' records will be used to complete the picture of an applicant's benefit history. Records containing information about applications which have been decided

unsuccessful/withdrawn/decided defective will also be used to measure performance against the Speed of Processing results.

### 2.3 'D' records (Live Applications)

A 'D' record should be completed once an application has been decided (unless the application was unsuccessful). This should include applications where a decision has been made, but where the reduction is still to be made.

### 2.4 'S' Records (Sub-Records)

Unlike SHBE, the CTR extract does require 'S' records for CTR applications. Separate records should be completed for all child dependents and non-dependants who are taken into account when determining the current entitlement to CTR. These are only required if there is an accompanying 'D' record for the application on the extract.

### 2.5 'T' Records (Changes of Details)

Unlike SHBE, the CTR extract does require 'T' records for CTR applications. A 'T' record should be completed for all changes where a decision is made, including those which do not affect the applicant's entitlement. Each extract should contain information about all such changes where the local authority has superseded a decision or revised an earlier decision since the last extract was taken.

#### Example of what information should be collected for a CTR applicant

Extract	Action	Records Created on Extract
April 2013	N/A	No record
May 2013	Application decided	D - provide full information about the application S - one record for each dependent child and each non-dependant
June 2013	Application reduction applied	D - provide full information about the application S - one record for each dependent child and each non-dependant
July 2013	Application closed	T - change of details recorded C - provide details of application closure
Aug. 2013	N/A	No record
Sept. 2013	N/A	No record
Oct. 2013	Application reviewed - leading to application re-opened	T - change of details recorded D - provide full information about the application, with original start and decision dates etc. S - one record for each dependent child and each non-dependant
Nov. 2013	Application reduction applied	D - provide full information about the application S - one record for each dependent child and each non-dependant
Dec. 2013	Application reduction applied	D - provide full information about the application S - one record for each dependent child and each non-dependant
Jan. 2014	Application closed	T - change of details recorded C - provide details of application closure
Feb. 2014	N/A	No record
March 2014	Application decided	D – include details of new application



### 3 Linking Fields

The purpose of these fields is to ensure that we can correctly identify the type of record being described and to enable the linking of different records from the same applicant.

Record	Field	Description
D, C, T, S	1	Record Type
D, C, T, S	3	Council Tax Reduction Application Reference Number
D, C, T, S	4	Applicant National Insurance Number (for all CTR applications)

### 4 Personal Details

The accuracy of these personal details is essential for us to be able to gain a good understanding of CTR uptake and the characteristics of those benefiting from the scheme.

#### 4.1 Applicant Details

These fields provide basic information about the applicant.

Record	Field	Description
D, C	8	Claimant's Date of Birth
D, C	177	Claimant's Gender
D, C	11	Claimant's Postcode
D	59	Claimant's Student Indicator
D, C	247	Ethnic Group

#### 4.2 Ethnicity Data

The Scottish Government has an obligation under the Race Relations Amendment Act 2000 to monitor the impact of its policies on race equality. In order to allow such analysis on the Council Tax Reduction scheme, the dataset needs to include an ethnicity variable. Local Authorities are expected to return this information where they have collected it. We do, however, acknowledge that some local authorities choose not to collect this information at all, while individual applicants also retain the right not to declare it.

#### 4.3 Partner Details

Where applicable, these fields provide information about any partner associated with the application. We only need these fields to be completed if the partner is currently part of the application; we don't need to know about any former partners.

#### 4.4 Partner Flag / Dates

Record	Field	Description
D, C	123	Partner Flag
D	124	Partner's Start Date
D	125	Partner's End Date
D	284	Partner's Date of Death

The Partner Flag should denote whether or not a partner is taken into account when determining current entitlement. If there is no partner currently attached to the application then set **Field 123** = 0.

We understand that there are some cases where an applicant has more than one partner. In these cases, set **Field 123** = 2. We would only expect the personal details of the first partner to be recorded, while fields relating to partner income should reflect the total income of all partners.

Where the partner moved in after the application had already started then we would expect the Partner's Start Date (**Field 124**) to record the date that they became part of the application (i.e. the date they moved in).

In cases where the partner is not part of the application we do not need details of the partner to be recorded; however if they are recorded then we would expect to see **Field 123** = 0 and the Partner End Date (**Field 125**) should also be completed to indicate the date that the partner stopped being part of the application (i.e. the date they moved out).

A field to record the partner's date of death has also been included. This is primarily for applications where the partner has died, but is still taken into account when determining current entitlement. In this case, the Partner's Date of Death (**Field 284**) should be recorded, but the Partner's End Date (**Field 125**) should be left blank.

#### 4.5 Partner Information

Record	Field	Description
D, C	126	Partner's National Insurance Number
D, C	178	Partner's Date of Birth
D	213	Partner's Gender
D	130	Partner's Student Indicator
D	284	Partner's Date of Death

## 5 Child Dependants and Non-Dependants

The CTR extract does not hold details of child dependants and non-dependants as part of the core record. Instead, these details should be recorded as separate 'S' (sub) records. Note that none of this information is required if the application has closed.

### 5.1 Fields on the 'D' Record

Record	Field	Description
D	13	Number of Child dependants
D	14	Number of Non-Dependants

**Fields 13** and **14** have been retained on the 'D' records to show the numbers of child dependants and non-dependants who are currently part of the application. We would also expect 'S' records to be created for each of these people; hence the number of 'S' records contained on the extract should normally equal the sum of the values recorded in **Fields 13** and **14**.

### 5.2 Fields on the 'S' Record

A separate record should be created for every child dependant / non-dependant who is currently part of the application.

#### 5.2.1 Linking Fields

Record	Field	Description
D, C, T, S	1	Record Type
D, C, T, S	3	CTR Application Reference Number
D, C, T, S	4	Claimant's National Insurance Number

The above linking fields should be contained on every 'S' record. This will allow us to match up all of the different records on the extract which are associated with the same application.

#### 5.2.2 Flag / Dates

Record	Field	Description
S	308	Sub Record Type
S	310	Sub Record Start Date
S	311	Sub Record End Date

Where the dependants / non-dependants moved in after the application had already started then we would expect the Sub record start date (**Field 310**) to record date that they became part of the application (i.e. the date they moved in).

In cases where the dependants / non-dependants are not part of the application, we do not need their details to be recorded; if they are then we would expect to see the Sub record end date (**Field 311**) completed to indicate the date that the dependant / non-dependant stopped being part of the application (i.e. the date they moved out). Note that these cases should not be counted in **Fields 13** and **14**, meaning that there would be a difference between these values and the number of 'S' records generated.

### 5.2.3 Personal Details

Record	Field	Description
S	309	Sub Record Child Reference Number or National Insurance Number
S	315	Sub Record Date of Birth

Where it is collected by the local authority, we would like to see all of this information recorded on the extract. We do, however, acknowledge that some of this information will not always be available to the LA – e.g. the child benefit number. Note that NINO should be recorded in preference to Child reference number.

### 5.2.4 Non-Dependant Status

Record	Field	Description
S	16	Non-dependant status
S	214	Non-dependant gross weekly income from remunerative work
S	17	Non-dependant deduction applied

**Fields 16, 17 and 214** were previously part of the 'D' record, relating to the first non-dependant on the application. These have now been transferred to the new 'S' record, and should be completed for all non-dependants.

### 5.2.5 Example

The example below shows how we would expect an application to appear on an extract that was taken on 14<sup>th</sup> April 2008.

The CTR reference number for the application is 1001, and the applicant's national insurance number is XX111111X. These details should be included on all records created for this application so that they can be matched up with each other.

The application started in January 2007. There are currently 2 resident child dependants and 1 resident non-dependant. This information is all captured on the 'D' record for the application.

Jimmy Smith and Brian Jones were part of the household at the start of the application, while Jenny Smith was born in April 2007 – the sub record start dates have been completed to reflect this. The LA has no record of the child benefit numbers relating to either child. All other fields have been completed where appropriate.

A second non-dependant (Joe Smith) was also recently resident in the household but left on 31st March 2008. We would not expect an 'S' record to be created for this person. In this case, however, the local authority has retained his details on their system and it has been automatically included on the extract. 'Record 5' shows how this record would be completed in this event. Note that the end date has been recorded and no non-dependant deduction has been made. The non-dependant status does not need to be recorded and the earned income should be set to £0 or left blank. Note also that a 'T' record should have been created when this change was processed.

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Field	Description	Record 1	Record 2	Record 3	Record 4	Record 5
1	Record type	D	S	S	S	S
3	CTR reference	1001	1001	1001	1001	1001
4	Claimant's NINO	XX111111X	XX111111X	XX111111X	XX111111X	XX111111X
13	No. child dep's	2				
14	No. non-dep's	1				
16	Non-dep status				8 *	
17	Non-dep ded.				0.00	0.00
201	CTR start date	01/01/2007				
214	Earned income				0.00	0.00
308	Sub record type		1 (dep)	1 (dep)	2 (non-dep)	2 (non-dep)
309	NINO				XX222222X	XX333333X
310	Start date		01/01/2007	14/04/2007	01/01/2007	01/01/2007
311	End date					31/03/2008
315	Date of birth		18/06/2005	01/04/2007	17/06/1947	23/12/1985

\* In receipt of pension credit

## 6 Accommodation Details

This section contains information about the type of property and the amount of applicant's council tax liability.

### 6.1 Tenancy Information

Record	Field	Description
D, C	9	Tenancy Type

### 6.2 Council Tax

Record	Field	Description
D	56	Council Tax Band
D	58	Weekly eligible Council Tax amount
D	60	Second Adult Rebate (SAR) / Alternative Maximum CTR
D	61	Rebate percentage where SAR / Alternative Maximum CTR has been awarded
D	215	Single Person Discount indicator
D	216	Weekly Single Person Discount amount

These fields should contain relevant information about an applicant's council tax liability, and whether or not they are in receipt of Second Adult Rebate (SAR) – now known as Alternative Maximum CTR. **Fields 215 & 216** also show information about whether the applicant is in receipt of a Single Person Discount and if so, the amount of that discount.

## 7 Income and Applicable Amount Details

This section provides details of the applicant and their partner's income which is taken into account in calculating entitlement. Many of the income fields will only be available for non-passported cases.

### 7.1 Capital

Record	Applicant	Partner	Description
D	75	239	Total Capital
D	240		Weekly notional income from Capital (applicant and partner combined figure)

### 7.2 Weekly Income

Record	Applicant	Partner	Description
D	76	133	Employment (gross)
D	77	134	Employment (net)
D	78	135	Self-employment (gross)
D	79	136	Self-employment (net)

Weekly income from employment should include Statutory Sick Pay (SSP) or Statutory Maternity Pay (SMP), which should also be recorded in field 104 and 160 for partners and field 88 and 144 for partners separately.

Record	Applicant	Partner	Description
D	82	139	Attendance Allowance
D	84	141	Child Benefit
D	87	143	Severe Disability Allowance
D	99	155	Disability Living Allowance – care component or Personal Independence Payment - daily living component
D	100	156	Disability Living Allowance – mobility component or Personal Independence Payment - mobility component

The CTR extract does not require the detailed breakdown of income that can be found in the SHBE, but the income fields shown above may be useful for informing future policy decisions.

Record	Applicant & partner combined	Description
D	217	Applicable Amount
D	218	Weekly assessable income for CTR
D	219	Total Income

The above **Fields 217, 218 & 219** will be useful for considering potential policy changes in the future. **Field 218** should include total weekly income plus tariff income (**Field 240**) minus all disregards (**Fields 80, 81, 114, 137, 138 & 170**) for the applicant and their partner. It can be used to compare against the Applicable Amount (**Field 217**) to assess an applicant's eligibility to receive CTR.

### 7.3 Disregards

Record	Applicant	Partner	Description
D	80	137	Weekly amount of earned income disregard
D	81	138	Weekly amount of childcare disregard
D	114	170	Weekly amount of income disregard

**Field 80/137** should contain the earned income disregard (and not the childcare component), while **Field 81/138** is the childcare only.

For example, if the earned income disregard on a case is £10.00 for a couple, and they also pay childcare of £20.00 then **Field 80/137** should show £10.00, while **Field 81/138** should show £20.00.

**Fields 114/170** should contain any other disregarded income, including income types which are fully disregarded – e.g. AA, DLA, Personal Independence Payment and War Mobility Supplement.

### 7.4 Premiums

Record	Field	Description
D	115	Family premium awarded
D	116	Family (lone parent) premium awarded
D	117	Disability premium awarded
D	118	Severe Disability premium awarded
D	119	Disabled Child premium awarded
D	120	Carer premium awarded
D	121	Enhanced Disability premium awarded
D	298	WRAC premium flag
D	299	SC premium flag

**Fields 298-299** have been added to flag applicants who are entitled to premiums through their receipt of different components of ESA.

## 8 Applications Processing

The aim of these fields is to capture all decisions made on CTR applications, whether they are successful or unsuccessful. Note that it is crucial that the information recorded in these fields all relate to the current application – not to any previous applications which may have been submitted by the applicant.

These fields should be completed for all subsequent extracts on which the application appears – not just the initial extract.

### 8.1 The Source of the Application

Record	Field	Description
D, C	230	Source of the most recent CTR claim

It will be useful for us to receive information about the source of the application so that we can assess the impact different sources, or any new policies, have on processing times.

### 8.2 Key Application Dates

Record	Field	Description
D, C	36	Date most recent CTR claim was received
D, C	271	Date 'Council Tax payable' notified to the Benefits Section
D, C	229	Treat as Made date

For the majority of cases, the date that the CTR application was received by the LA (**Field 36**) will be used as the starting point when calculating processing times. The main exceptions are applications made in advance where a Treat as Made date (**Field 229**) has been determined by the LA.

Where **Field 229** has been completed in cases other than these, the way we derive processing times will ensure that this information is only used in those cases where the application has been made in advance in accordance with the CTR regulations.

The definition of the Treat as Made (TAM) date is set out in CTR regulations - CTR 85 and CTR SPC regulations – CTR 65.

In order for an LA to have an application processing time of one day or TAM date to decision date, the application received date has to be, at the earliest, in the reduction week preceding the TAM date and the TAM date has to be in the reduction week before entitlement starts. If a decision is made on or before the TAM date then the one day processing time is appropriate. If the decision is made after the TAM date but before the entitlement start date, then processing time is counted from the TAM date to the date the decision is made.

These fields should hold a TAM date where possible, regardless of the outcome of the application.



For CTR, a third date is used where the LA was unable to make a decision because the property in which the applicant lived was unbanded for Council Tax pending a valuation. In these cases, the date that the amount payable was notified to the Benefits Section (**Field 271**) is treated as the starting point.

Record	Field	Description
D, C	38	Date of first decision on most recent claim
D, C	40	Outcome of first decision on most recent claim

For every application, the date that the CTR application was decided by the LA (**Field 38**) will be used as the end point when calculating processing times. It will also be used to identify all new applications which were processed in a particular month / quarter.

The outcome of the application (**Field 40**) will be used to establish how many applications were successful / unsuccessful or defective.

For applications decided unsuccessful / withdrawn / made defective (i.e. in cases where field 40 = 3, 4, 5 or 6), then field 38 should record the date that this decision was made (the action date).

Where field 40 is recorded as 'other' (99) then field 38 should record the date that this decision was made (the action date).

## 9 Reduction Awarded

This section contains fields which indicate when the reduction application started, how much is currently being awarded, and the method of award. It is important that all of these fields relate to the current application, and reflect its status on the date that the extract was taken.

### 9.1 Application Start

Record	Field	Description
D, C	201	Entitlement start date

The entitlement start date (**Field 201**) will be used to provide information about the start of the application and help map out its history. Depending on the circumstances of the case this should be set to either:

- the Monday after the application date
- the first day of council tax liability
- up to and including the 13<sup>th</sup> Monday after the application date

## 9.2 Current Status

Record	Field	Description
D, C	34	Status of claim at extract date
D, C	12	Passported / Standard claim indicator
D	44	Weekly entitlement

The status of the application at the extract date (**Field 34**) should reflect whether or not CTR is currently being awarded. It is expected that any applications where the reduction is currently fully or partially suspended would be recorded as **Field 34 = 2** (See [Example 12.2.1](#)).

The Passported/Standard application indicator (**Field 12**) will be used to replicate caseload figures. The value returned in this field should reflect the current status of the applicant and partner. In the event that either the applicant or partner is entitled to 'continuing payment' under regulation CTR SPC (Scotland) Reg 55, we would expect these cases to continue to be flagged as whatever passporting benefit they were in receipt of prior to the 4-week period. The flag wouldn't change until the reassessment had taken place.

The weekly entitlement (**Field 44**) should reflect the amount of reduction that the applicant is currently entitled to.

## 9.3 CTR Expenditure

**Field 246** should report the total monetary value of all Council Tax reductions made to the applicant's Council Tax account since the last extract date. This includes any transactions relating to re-billing due to over-reductions, backdating or under-reductions. This field will be particularly useful in tracking and forecasting income forgone.

Record	Field	Description
D, C	246	Total CTR Awards

## 10 Employment Support Allowance

This section details the fields that should be completed in relation to the Employment Support Allowance.

### 10.1 Contributions Based ESA

Field 12 = 4 (Standard Case)

Fields 298-299 should = 1 if they are in receipt of that particular component, otherwise = 0.

### 10.2 Income Based ESA

Field 12 = 5 (in receipt of ESA(IB))

Fields 298-299 should = 1 if they are in receipt of that particular component, otherwise = 0.

To align changes within ESA with our simplification of the process to include the majority of changes actioned by the LA regardless of whether or not entitlement changed (as we believe the LA would need to reassess the CTR application to determine this), T records should be created when:

- there are changes to ESA basic element during the assessment phase (e.g. the basic element of ESA (Contributory) changes from Under 25 rate to Over 25 rate);
- there are changes to the ESA (contributory) or ESA (Credits) component elements during ESA Main phase i.e. Work Component to Support Component or vice versa;
- a customer moves from the assessment phase to the main phase – even if this does not result in any change to the entitlement.

## 11 Closed Applications

This section contains fields which need to be completed whenever an application closes.

Record	Field	Description
D, C	203	Date claim closed/ withdrawn / decided unsuccessful / defective

This field will primarily be used for applications which closed, where a reduction had previously been applied. In these cases a 'T' record should also be created to capture how the change was notified and processed.

The date recorded in **Field 203** should reflect the date that the application was closed by the Local Authority. This date will be used as the end point for the application. If the application has been closed/withdrawn/decided unsuccessful/defective then **Field 203** should record the date the decision was made (action date).

Where an application is started and ended within the same extract period, with a Successful Application Decision, we would expect to see a T and a C record in the next extract. As the application has closed since the previous extract then we would expect to see a C record. As the application has been live, we would also expect to see a T record to reflect that there was a change to the application (a decision to close the case in this scenario).

Where an application is started with a Successful Application Decision, and a decision to terminate within the same extract period – with the closure decision not due to take effect until after the first extract date (e.g. tenancy ending) – we would expect to see D and T records in the first extract (as the application is live at this point, and a decision has been made in the extract period). In the extract after the closure takes effect we would expect to just see a C record.

Where an applicant notifies a future change that will cause their entitlement to cease at a future date (e.g. move into employment), we would expect the change to be processed in the normal way, with an effective date in the future. Depending on the timing of the extracts, this may result in the T record relating to the closure (generated at time of decision) being in a separate extract to the corresponding C record (generated at the extract after the application closes). If the application is live at the time of extract, then a D record should be produced.

## 12 Specific Cases

The following chapter considers specific types of applications and sets out how they should be recorded on the CTR extract.

### 12.1 Extended Reductions

This section sets out how we expect extended reductions to be recorded on the CTR extract. If an applicant was previously receiving Income Support, Job Seeker's Allowance, Incapacity Benefit, or Employment and Support Allowance and they then return to work, they are often allowed to carry on receiving CTR for an additional 4 weeks.

These applications should continue to be treated as a live application, so we would still expect a 'D' record to be returned and the application would be counted on the CTR caseload. A 'T' record would also be required to indicate the change of circumstances.

Record	Field	Description
D, C	12	Passported / Standard claim indicator
D	44	Weekly Council Tax Reduction entitlement

The information recorded on the extract should reflect the status of the application at the time of extraction. We would therefore expect the above fields to reflect the current amount of entitlement and to reflect what passporting benefit, if any, the applicant or partner is currently receiving.

### 12.1.1 Example

The following example shows how we would expect an extended reduction case to appear. In this example, the claimant was previously receiving Income-Based Jobseeker's Allowance and Council Tax Reduction but has now returned to work.

Field	Description	Example
	Extract date	01-05-2013
1	Record Type	D = Live application
12	Passport indicator	4 = Non-passported
34	Status of the CTR claim at extract date	1 = CTR awarded
44	Weekly Council Tax Reduction entitlement	£50.00

In the example the claim would remain live so it would appear as a 'D' record (a 'T' record would also be generated to record the change in details) and CTR would be recorded as 'CTR awarded'. Other details would be recorded in the same way as a standard live application.

### 12.2 Suspended Reductions

Cases where the council tax reduction has been suspended should still be captured on the CTR extract. These should appear as 'D' records and the example below shows how certain fields should be completed. The application should still be counted on the CTR caseload, as appropriate.

The action of suspending reduction does not count as a change to the application and so a 'T' record should not be generated at this stage. Additional records should only be generated once the LA has decided to close the application, or once the LA has received notification of a change to the application.

#### 12.2.1 Example

CTR reduction suspended at extract date.

Field	Description	Record 1
1	Record Type	D = Live claim
34	Status of CTR claim at extract date	2 = CTR suspended
44	Weekly CTR entitlement	12.50

When council tax reduction has been suspended the application should still be captured on the extract as a 'D' record. **Field 34** should be updated to reflect the current status of the application. **Field 44** is unaffected by partial or full suspension, as no decision has been made at the point of suspension (and therefore no T record should be produced by suspension of an application). When the application is decided, we would expect to see a T record with appropriate entries in **Field 44** for the change in entitlement that occurs.

### 13 Changes in Application Details (Record Type 'T')

A 'T' record should be completed for all changes where a decision is made, including those which do not affect the applicant's entitlement. Each extract should contain information about all such changes where the local authority has superseded a decision or revised an earlier decision since the last extract was taken.

All changes notified by customers and third parties and also those identified by the local authority must be captured.

Do not include details of changes where a decision is not made (e.g. do not record minor corrections to applicant records where no decision is made).

Each individual notification of a change in application details should lead to the generation of a single 'T' record. Changes reported in separate notifications would require separate 'T' records, even if they are processed at the same time.

If a notification of a change leads to the closure of an application then a 'T' record is still required to provide details of the change. A 'T' record should not be created if a decision is made to [suspend reduction](#).

When there is a change of address and there has been no break in CTR entitlement, we would expect that this should be actioned as a change event rather than the closure of one application and the creation of second application for the new property. In the next extract we would expect to see a T record, detailing when the change of address occurred, and an on-going D record containing the original start date etc. of the application prior to change of address.

Where there is a change of address and there has been a break in CTR entitlement, we would expect to see the closure of one application and the creation of a second application with the new application details (with a new application start date etc.). In this situation, we would expect to see a C record in the extract after the first application finished. We would also expect to see a D record in the extract after the second application has started – which may be the same extract as the C record.

Under CTB there was an exception to this advice – where a temporary break in application is identified by the LA after the applicant becomes re-eligible for benefits the LA can choose to treat the break as a closed period supersession. This no longer exists under CTR. In this circumstance CTR entitlement should be redetermined.

### 13.1 Linking Records

Record	Field	Description
D, C, T, S	1	Record Type
D, C, T, S	3	CTR application reference number
D, C, T, S	4	Claimant's NINO

Please note that 'T' records generated for different applications do not need to have unique identifiers – the linking fields (**Fields 3-4**) will be used to establish which application each record relates to.

### 13.2 Type / Source of Change

Record	Field	Description
T	250	Type of change
T	254	If not annual uprating, how was the change identified

**Field 250** will be used as the main filter for determining which changes get counted towards the 'Speed of Processing' statistics. Upratings and annual changes in council tax should be recorded as **Field 250** = 1 and will be excluded from the measure. All other changes where the LA is required to make a supersession decision on the application should be recorded as **Field 250** = 2. These changes will all be counted towards the measure, with the exception of revisions to decisions (which should be recorded as **Field 250** = 2 and **Field 254** = 12) and changes made following an accuracy check (**Field 254** = 11). Where an application has multiple changes from different notification sources, these should be identified by **Field 250** (annual up-rating / other) and **Field 254** (change identifier). This should enable changes from different sources to be separated, even if the time periods for processing overlap.

Where an application has been uprated because of state benefit increases, **Field 250** in the corresponding T record would normally be considered as a 1 (Automatic annual uprating). Where the assessed income figure changes as a direct result of the uprating (e.g. savings credit uprating), and this second change would be recorded as a 2 (All other changes), then both changes should be recorded as 2.

**Field 254** provides us with a more comprehensive picture of how changes are notified, and will be used to help determine whether or not the length of time it takes to process a change is dependent on the source of the notification. Note that **Field 254** should be left blank if **Field 250** = 1. It will also be important for us to be able to establish the impact of any reviews that were carried out (**Field 254** = 8), particularly as a result of a data match. Changes which have been identified following a fraud investigation should also be recorded here with **Field 254** = 9.

Field 254 is required in further analysis to see the impact of new and existing policies. For example:

- **15 = CIS prompt/ATLAS**

“CIS prompt” currently provides Local Authorities with details of relevant DWP changes of circumstances for HB & CTR customers also in receipt of a DWP benefit. Once investigated by the Local Authorities this may result in a CTR change in circumstance which would trigger a T-record with field 254 being flagged accordingly. “CIS prompt” is being rolled out during 2010/11. “ATLAS” is the name of the project that seeks to where possible automate the changes that have a direct impact on Housing Benefit. It is not envisaged at this stage that CIS prompt and ATLAS will run concurrently within a single Local Authority.

- **16 = Tell us once**

The “Tell us once” project seeks to make certain key changes of circumstance available to Local Authorities more timeously. These changes will be delivered via an IT link. As of July 2010 changes are death, birth and change of address.

- **17 = One strike/Two strike**

The existing “two strikes” (loss of benefit) legislation has been in place since 2002. Two strikes imposes a 13 week benefit sanction on customers who have been convicted of benefit fraud twice within a set period. The legislation was amended from 01/04/2010 to introduce an additional “one-strike” sanction of 4 weeks for those convicted of a first benefit fraud offence as well as those who accept an administrative penalty or caution for benefit fraud.

For local authorities this will impact on standard HB/CTR customers only. DWP requires these to be captured as a separate category to allow proper evaluation. This may involve a change in classification for existing “two-strikes” that generate a change in circumstances depending on the existing software design that is in place.

From 01/04/2013, changes to the existing Loss of Benefit (LOB) will be made and they will run concurrently with the existing regime. The revised LOB periods will be that for offences which result in an Ad Pen or caution will continue to result in a LOB penalty of 4 weeks (Level 1). For a first benefit fraud conviction the LOB Penalty duration will increase from 4 to 13 weeks (Level 2). Where there are two offences, within a set time period, with the second resulting in a conviction the LOB Penalty will be for a period of 26 weeks (Level 3). A 3 year LOB penalty will be introduced where there are three offences within a set time period the third resulting in a conviction (Level 4). An immediate 3 year loss of benefit for serious, organised and identity fraud cases (Level 5). All linking offences must occur wholly after 01/04/2013 for the new regime to apply

All LOB cases irrespective of which category they fall into should be recorded here.



Where the applicant uses an LA application form (not electronic) to notify of a change, we would expect this to be treated as a customer letter, and so **Field 254** = 1 (Customer letter/email/fax). The term Electronic Transfer of Data (ETDs) is used to describe DWP notifications of changes, either from JCP or the Pensions Disability and Carers Service, and these should be recorded under options 4 or 5 respectively.

Where an applicant has notified the LA of a change through an e-channel, we would expect option 3 (Notified through e-channels) to be used instead.

### 13.3 Key Dates

Record	Field	Description
T	251	Date LA first notified of change in claim details
T	253	Date change of details are effective from

For the majority of cases, the date that the LA was first notified of the change (**Field 251**) will be used as the starting point when calculating process times. The exceptions are changes reported in advance, when the effective date of the change (**Field 253**) will be used instead. Where a single notification is processed containing details of multiple changes, the effective date of the earliest change should be recorded in **Field 253**.

CTR changes should be recorded separately to HB changes, even if the change affects both HB and CTR. This is to enable the processing time for the CTR application to be calculated and counted separately for the CTR Speed of Processing.

Record	Field	Description
T	256	Date supersession decision was made on the claim

For every change, the date that a supersession decision was made on the CTR application (**Fields 256**) will be used as the end point when calculating processing times. These dates will also be used to identify all changes which were processed in a particular month / quarter.

### 13.4 Multiple Applications

In the situation where an applicant has two applications, we would expect to see two T records – each relating to a distinct application. For example, where an applicant has one closed application (ref: AB12345) and one live application (ref: CD67890) and notifies of a change that took effect from the 20/1/2009 and therefore affects both applications, in the next extract we would expect to see a T and C record relating to the closed application, and a D and second T record relating to the live application:

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Field	Description	Extract 20/04/2009			
		T	C	T	D
	Record Type	T	C	T	D
3	CTR application reference number	AB12345	AB12345	CD67890	CD67890
4	Claimant's NINO	AB123456C	AB123456C	AB123456C	AB123456C
201	CTR Claim entitlement start date		05/01/2009		06/04/2009
203	Date CTR claim closed / withdrawn / decided unsuccessful / defective		01/03/2009		
253	Date change of details are effective from	20/01/2009		06/04/2009	
256	Date supersession decision was made on the CTR claim	10/04/2009		10/04/2009	

A similar process should be applied in the case where the LA has 'terminated' a application and a 'C' record has been generated and subsequently another new application has been decided and 'D' record is currently being output on the scan. If the earlier application is revised to terminate from an earlier date then on the next extract we would expect to see C and T records relating to the first application. We would also expect to see a D record in relation to the second (live) application. The C record should contain details relating to the first (closed) application, and not the later live application.