

Council Tax Collection Statistics, 2023-24

June 2024

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Key Points

- In 2023-24 for Scotland as a whole, the total amount of Council Tax billed (after Council Tax Reduction) was £3.015 billion. Of this total, £2.879 billion, or 95.5 per cent, was collected by 31 March 2024. This provisional in-year collection rate is slightly lower than the figure for the previous year (96.2 per cent).
- Between 1999-00 and 2023-24, the overall total amount of Council Tax billed in Scotland was £50.974 billion, of which £49.545 billion, or 97.2 per cent, was collected by 31 March 2024.
- Provisional in-year Council Tax collection rates for 2023-24 ranged from 92.5 per cent to 97.7 per cent across the 32 local authorities.
- In-year collection rates have exceeded 95 per cent over the past twelve years, except in 2020-21 during the Covid-19 pandemic.

All figures are net of discounts (e.g. single person discount) and exemptions. They are after Council Tax Benefit/Reduction and exclude Water and Sewage Charges. Therefore, the amounts billed represent what those liable have been asked to pay towards their Council Tax (not including Water and Sewerage).

Introduction

This statistics publication provides Council Tax collection figures for Scottish local authorities, up to and including the financial year 2023-24.

It should be noted that some of the data tables in this report are reduced in size for accessibility reasons and therefore should be considered as 'demonstration tables'. These tables are presented in full in the accompanying Excel workbook.

An Accredited Official Statistics Publication for Scotland

These statistics are [accredited official statistics](#). The Office for Statistics Regulation has independently reviewed and accredited these statistics as complying with the standards of trustworthiness, quality, and value in the [Code of Practice for Statistics](#).

Statistics on Local Government Finance and Council Tax Collection in Scotland were assessed together on 28 June 2012.

[Assessment Report 225 - Statistics on Local Government Finance and Council Tax Collection in Scotland \(statisticsauthority.gov.uk\)](#)

Accredited official statistics are called National Statistics in the [Statistics and Registration Service Act 2007](#).

Scottish Government statistics are regulated by the Office for Statistics Regulation (OSR). OSR sets the standards of trustworthiness, quality and value in the [Code of Practice for Statistics](#) that all producers of official statistics should adhere to.



Council Tax Billed and Received

Figure 1: Council Tax Billed and Received

A table showing the amount of Council Tax billed and received for each year from 1999-00 to the latest year, 2023-24. As at 31 March 2024.

n/a	Year to which bill refers	Net amount billed (£000s)	Amount recv'd (£000s)	Amount uncollected (£000s)	Percentage received
Latest Year to 31 March 2024	2023-24	3,014,741	2,878,858	135,883	95.5%
n/a	2022-23	2,828,510	2,735,573	92,937	96.7%
n/a	2021-22	2,712,332	2,621,088	91,244	96.6%
n/a	2020-21	2,664,491	2,571,201	93,291	96.5%
n/a	2019-20	2,547,891	2,473,089	74,802	97.1%
n/a	2018-19	2,424,079	2,359,015	65,064	97.3%
n/a	2017-18	2,323,473	2,264,621	58,853	97.5%
n/a	2016-17	2,137,760	2,082,992	54,769	97.4%
n/a	2015-16	2,104,209	2,053,074	51,136	97.6%
n/a	2014-15	2,069,710	2,020,937	48,773	97.6%
n/a	2013-14	2,030,934	1,983,723	47,211	97.7%
n/a	2012-13	1,999,501	1,953,291	46,210	97.7%
n/a	2011-12	1,978,210	1,932,633	45,577	97.7%
n/a	2010-11	1,963,570	1,916,617	46,952	97.6%
n/a	2009-10	1,956,250	1,908,355	47,895	97.6%
n/a	2008-09	1,955,610	1,903,938	51,672	97.4%
n/a	2007-08	1,930,304	1,881,278	49,026	97.5%
n/a	2006-07	1,857,480	1,810,193	47,287	97.5%
n/a	2005-06	1,767,549	1,723,131	44,418	97.5%
n/a	2004-05	1,658,268	1,616,845	41,423	97.5%
n/a	2003-04	1,572,761	1,530,750	42,011	97.3%

n/a	2002-03	1,496,861	1,456,766	40,096	97.3%
n/a	2001-02	1,411,955	1,372,974	38,980	97.2%
n/a	2000-01	1,323,852	1,286,130	37,723	97.2%
n/a	1999-00	1,243,508	1,208,410	35,098	97.2%
Total for previous years	1999-00 to 2022-23	47,959,072	46,666,624	1,292,448	97.3%
Total for all years to 31 March 2024	1999-00 to 2023-24	50,973,813	49,545,482	1,428,331	97.2%

Notes

- The 2023-24 collection rate is typically lower since it is effectively the in-year collection rate (i.e. before any late payments).
- Years prior to 2023-24 are closer to final collection rates as local authorities have had longer to collect late payments.
- All figures are net of discounts (e.g. single person discount), exemptions and surcharges.
- The figures are before any amounts written off for bad or doubtful debt. They reflect any correction to liabilities following billing.
- Figures from 2005-06 onwards include additional amounts in respect of reduced Second Home/Long Term Empty property discounts.

Source: Council Tax Receipts Return (CTRR)

In Figure 1, the net Council Tax billed across Scotland and the amount received by 31 March 2024 are shown dating back to 1999-00. Earlier years, from 1993-94 when Council Tax was introduced to 1998-99 have been archived as collection data for these earlier years are now fairly static and are available in the publication tables.

The net amount billed rose sharply from £1.244 billion in 1999-00 to £1.930 billion (in cash terms) in 2007-08, principally due to increases in Council Tax levels, but with an additional smaller increase due to growth in the tax base (mainly due to an increase in the number of dwellings).

In 2007-08 Council Tax was frozen, which is reflected in the data where the net amount billed flattens off between 2007-08 and 2016-17 (Band D Council Tax levels each year are shown in the published [Council Tax Datasets](#)). The smaller increases in this period are due to growth in the tax base only, as a result of changes in the number and pattern of use of dwellings, as well as changes in household composition and awarding of Council Tax Benefit/Reduction.

After nine years of the Council Tax freeze, the Scottish Government secured the agreement of local authorities to cap locally determined Council Tax increases to

three per cent in cash terms in both 2017-18 and 2018-19. In 2019-20 and 2020-21 Council Tax increases were capped at three per cent in real terms, which was 4.79 per cent and 4.84 per cent respectively in cash terms, and in 2021-22 Council Tax rates were frozen.

In 2022-23, the majority of local authorities increased their Council Tax rates by around three percent. Shetland council froze their rate at 2021-22 levels. In 2023-24, local authorities increased their Council Tax rates by between four and ten per cent.

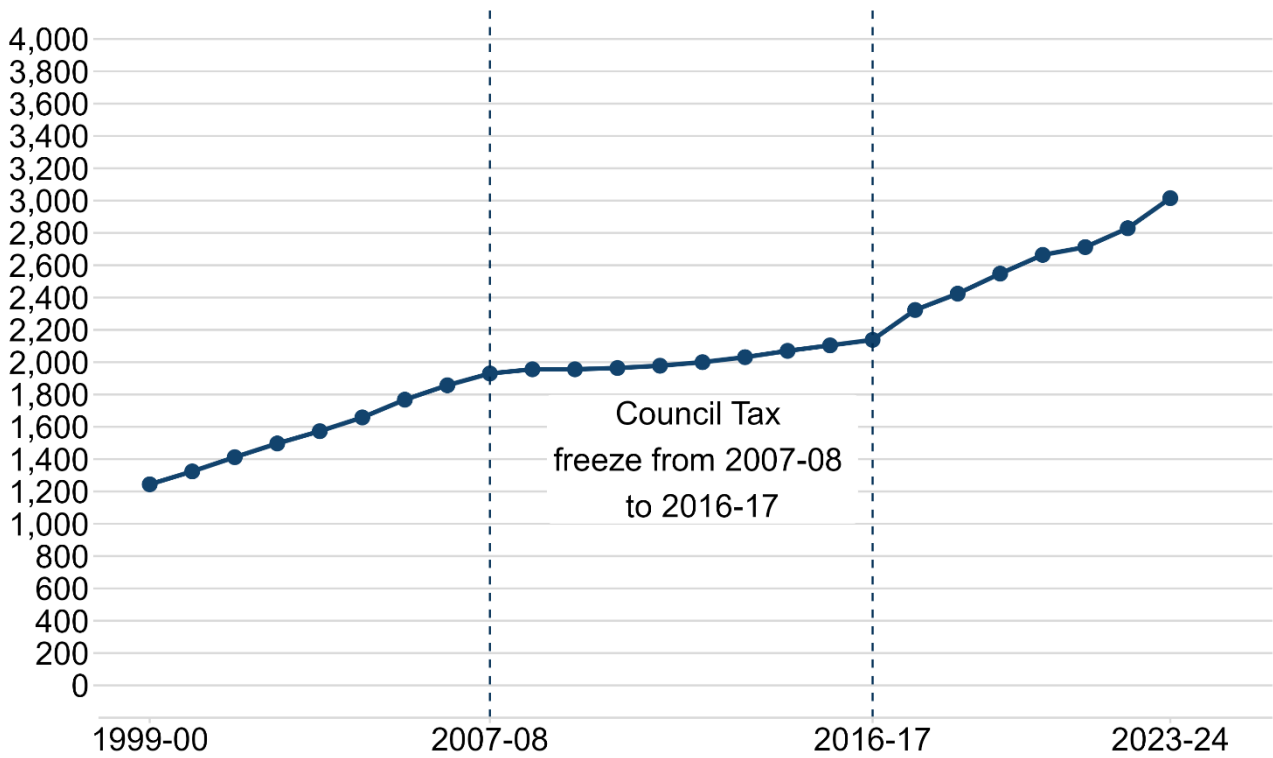
The increase in net amount billed from 2016-17 reflects increased charges for properties in bands E-H effective from April 2017 and the end of the Council Tax freeze. This pattern is shown in Figure 2.

It should be noted that Figure 1 shows the amount and percentage collected as at 31 March 2024. For earlier years local authorities have had a longer time to collect any late payments. For example, payments relating to the 2012-13 billing year have been collected over the last twelve years whereas for more recent years (particularly the latest year), there has been less time for collection. This is the main reason why the 'percentage received at 31 March 2024' data show slightly lower percentages received for more recent years.

This is particularly the case in 2020-21 as collection rates were adversely affected by measures put in place to support Council Taxpayers in dealing with the economic impact of the Covid-19 pandemic. For the earlier years, it is unlikely that much more Council Tax will be collected; hence, for these years, the percentages received are close to final collection rates. Excluding the effect on later years described above, the collection rate for all years tends towards a value of just over 97 per cent.

Figure 2: Council Tax Billed Continues to Rise

A line chart showing the net amount of Council Tax billed each year (£ millions) from 1999-00 to the latest year 2023-24.



Council Tax Collection Rates

Figure 3: In-year Council Tax percentage received, by year to which the bill refers by local authority

A table showing in-year Council Tax percentage received, by year to which the bill refers by local authority, from 2020-21 to the latest year 2023-24. This is a demonstration table and the full table showing more years can be found in the accompanying Excel workbook.

Local Authority	2020-21	2021-22	2022-23	2023-24
Scotland	94.8	95.7	96.2	95.5
Aberdeen City	91.9	92.8	93.8	92.5
Aberdeenshire	95.5	96.5	96.9	96.2
Angus	96.9	97.2	97.5	96.9
Argyll and Bute	96.1	96.4	96.8	96.3
City of Edinburgh	95.7	96.7	96.9	96.1
Clackmannanshire	94.7	96.0	96.7	95.8
Dumfries and Galloway	95.4	96.1	97.0	96.7
Dundee City	93.7	95.0	95.4	94.6
East Ayrshire	93.2	95.3	95.9	95.4
East Dunbartonshire	96.7	97.5	97.7	97.6
East Lothian	95.5	97.7	97.6	96.8
East Renfrewshire	96.4	96.8	97.6	97.5
Falkirk	95.9	96.5	96.9	96.6
Fife	94.4	95.3	95.8	95.2
Glasgow City	92.1	93.9	94.5	93.8
Highland	95.7	96.5	96.7	95.9
Inverclyde	94.4	95.6	95.9	94.7
Midlothian	94.2	94.2	94.5	93.8
Moray	95.8	96.7	96.9	96.2
Na h-Eileanan Siar	95.4	96.1	96.4	95.6
North Ayrshire	92.1	93.3	94.7	93.6

North Lanarkshire	93.3	94.6	94.9	94.1
Orkney Islands	96.3	93.8	95.5	96.5
Perth and Kinross	96.6	97.7	98.4	97.5
Renfrewshire	95.0	95.5	95.3	94.3
Scottish Borders	96.0	96.5	96.6	96.2
Shetland Islands	97.0	97.2	97.9	97.7
South Ayrshire	94.1	95.0	95.5	95.0
South Lanarkshire	95.6	96.2	97.0	96.3
Stirling	97.1	97.7	97.8	97.5
West Dunbartonshire	94.2	94.4	92.7	93.2
West Lothian	96.1	96.8	97.1	96.6

Source: Council Tax Receipts Return (CTRR). Figures exclude CTB/CTR and Water and Sewerage Charges but include any Cost of Living payments used to meet individual CT liabilities. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing. Figures for 2023-24 are provisional. The accompanying Excel table indicates which Local authorities have reported their collection rates on a 'line by line' accounting basis

Figure 3 shows the Council Tax in-year collection rates - that is, the amount of Council Tax collected by the end of the relevant billing year, as a percentage of billed Council Tax. In-year collection rates have increased steadily from 87.2 per cent for Scotland as a whole in 1998-99; to 95.1 per cent in 2011-12; to 95.5 per cent in 2023-24. The 2020-21 in-year collection rate (94.8 per cent) was affected by the Covid-19 pandemic as councils suspended debt recovery process and actions to avoid contributing to financial pressure on Council Taxpayers.

The higher collection rate in 2022-23 may be due, in part at least, to the £150 Cost of Living payments made by local authorities that year on behalf of the Scottish Government. For most eligible households, these payments were made as a credit to Council Tax accounts. The longer-term trend may in part be due to local authorities' more efficient and timely collection methods (for example, increasing use of direct debit and other 'electronic' methods). The trends described above are illustrated in Figure 4.

Figure 4: In-year Council Tax collection falls slightly

A line chart showing in-year Council Tax percentage received, by year to which the bill refers for Scotland and minimum and maximum, for local authorities. The chart shows the years from 2012-13 to the latest year 2023-24

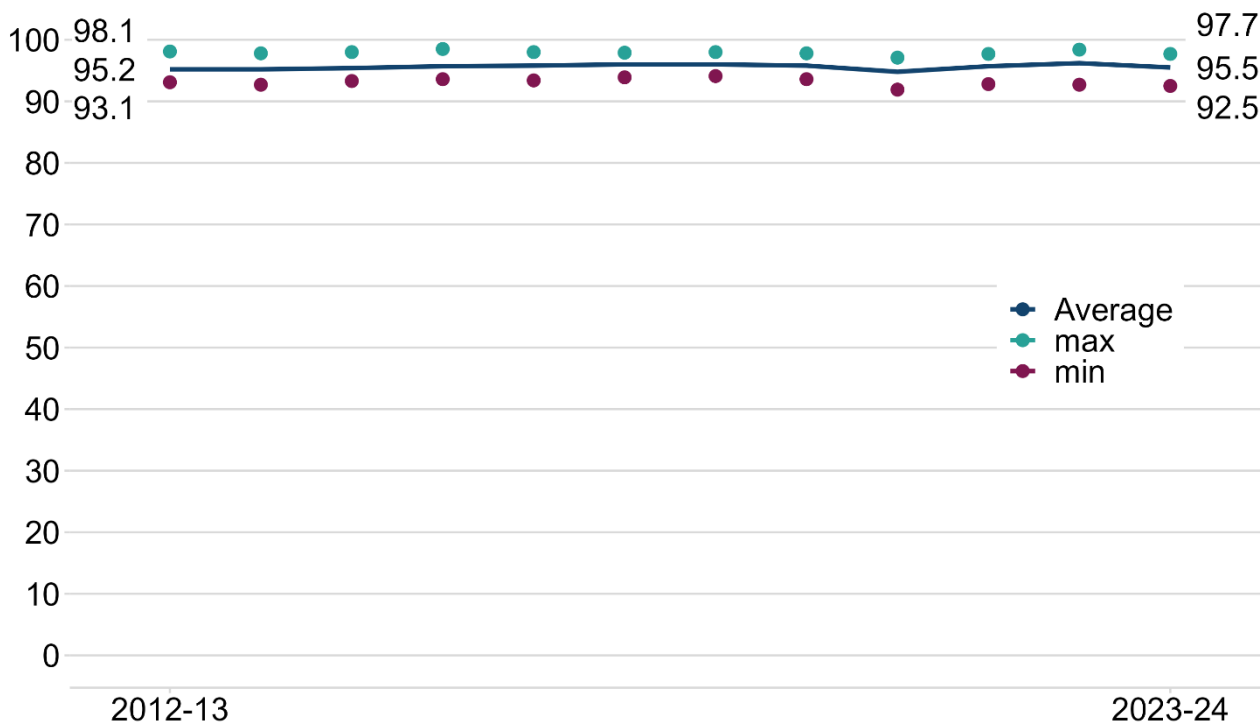


Figure 5: Percentage of Council Tax received as at 31 March 2024, by year to which the bill refers and local authority

A table showing the percentage of Council Tax received as at 31 March 2024, by year to which the bill refers and local authority. The table shows the years from 2020-21 to the latest year 2023-24. This is a demonstration table and the full table showing more years can be found in the accompanying Excel workbook.

Local Authority	2020-21	2021-22	2022-23	2023-24
Scotland	96.5	96.6	96.7	95.5
Aberdeen City	95.6	95.6	95.5	92.5
Aberdeenshire	97.7	97.7	97.6	96.2
Angus	98.0	97.8	97.8	96.9
Argyll and Bute	97.8	97.7	97.6	96.3
City of Edinburgh	96.7	97.1	97.1	96.1
Clackmannanshire	96.9	96.9	97.2	95.8

Dumfries and Galloway	97.4	97.4	97.6	96.7
Dundee City	96.0	96.4	96.3	94.6
East Ayrshire	94.9	95.7	95.9	95.4
East Dunbartonshire	98.1	98.2	98.2	97.6
East Lothian	97.4	97.6	97.7	96.8
East Renfrewshire	98.1	97.5	97.9	97.5
Falkirk	97.7	97.6	97.6	96.6
Fife	96.4	96.4	96.5	95.2
Glasgow City	94.3	94.9	95.0	93.8
Highland	97.4	97.6	97.3	95.9
Inverclyde	96.6	96.6	96.5	94.7
Midlothian	96.3	96.1	95.7	93.8
Moray	97.5	97.5	97.5	96.2
Na h-Eileanan Siar	98.0	97.9	97.5	95.6
North Ayrshire	94.5	94.6	95.1	93.6
North Lanarkshire	95.4	95.7	95.9	94.1
Orkney Islands	97.9	97.2	98.1	96.5
Perth and Kinross	97.3	97.5	98.0	97.5
Renfrewshire	95.8	95.8	95.6	94.3
Scottish Borders	97.6	97.6	97.3	96.2
Shetland Islands	98.6	98.5	98.6	97.7
South Ayrshire	95.9	95.9	96.1	95.0
South Lanarkshire	97.2	97.1	97.5	96.3
Stirling	98.6	98.6	98.6	97.5
West Dunbartonshire	90.7	91.0	92.1	93.2
West Lothian	97.0	97.1	97.2	96.6

Source: Council Tax Receipts Return (CTRR) All figures are net of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges but will include any Cost of Living payments used to meet individual Council Tax liabilities. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

Figure 5 shows the percentage of Council Tax for specific billing years, received by 31 March 2024. For 2023-24 this is the same as the in-year collection rate but, for other years, this includes late payments collected and adjustments to previous years bills in years after the billing year. For the earlier years, it is unlikely that much more Council Tax will be collected - hence, for these years, the percentages received are converging towards final collection rates. Previous research has indicated that deprivation is linked to non-payment of Council Tax and this is likely to be a factor in variations between local authorities of these near-final collection rates for earlier years.

Figure 7 gives a further representation of improvements in the in-year collection rate over the last decade, from 95.2 per cent for Scotland as a whole in 2012-13 to 96.0 per cent or just under in the years 2015-16 to 2021-22 (with the exception of 2020-21, as a result of the effects of the Covid-19 pandemic). The 2022-23 collection rate was affected as eligible households received £150 Cost of Living payment to reduce their Council Tax liability. The 2023-24 collection rate is 95.5 per cent.

Correspondingly, the percentages of Council Tax being collected after each billing year tends to fall, for example from 1.3 per cent for the 2019-20 billing year to 0.5 per cent for the 2022-23 billing year. This pattern is a direct consequence of two factors – there is less Council Tax still left to collect, and less time has elapsed to collect it in.

Figure 8 shows an alternative presentation of in-year and subsequent collection rates. The upper diagonal shows the in-year collection rate for Scotland as a whole and the table should be read by selecting a column and reading downwards. For example, for billing year 2020-21 (the left-most column of figures) the in-year collection rate was 94.8 per cent. By the end of the next year (2021-22), the collection rate had risen to 95.8 per cent. It had risen to 96.2 per cent by the end of 2022-23 and it was up to 96.5 in 2023-24. A longer pattern is shown, for the year 2012-13, in Figure 6.

Taking these collection rates together, the overall pattern for Scotland is:

- The in-year collection is now over 95 per cent, with the exception of 2020-21 when the collection rate dipped below 95 per cent due to being adversely impacted by measures put in place to support Council Taxpayers during the Covid-19 pandemic.
- A further 0.5 per cent or so is collected in the following year.
- ‘Final’ collection rate can reasonably be expected to exceed 97 per cent.

Figure 6: An increasing proportion of 2012-13 Council Tax has been collected over the past twelve years

A line chart showing the 2012-13 Council Tax percentage received as at 31 March each year, from the year 2012-13 to the latest year 2023-24

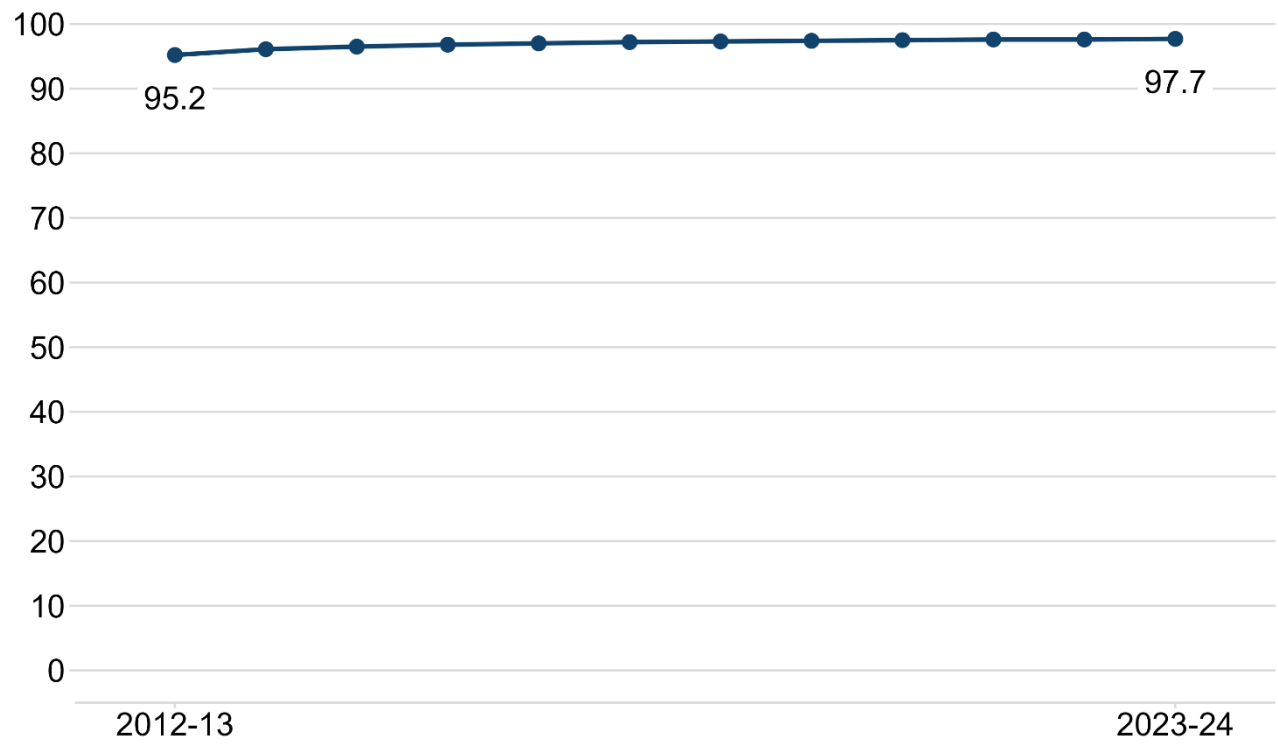


Figure 7: In-year Council Tax percentage received and total Council Tax percentage received as at 31 March 2024, by year to which the bill refers

A table showing in-year Council Tax percentage received and total Council Tax percentage received as at 31 March 2024, by year to which the bill refers. The table shows the years from 2019-20 to the latest year 2023-24. This is a demonstration table and the full table can be found in the accompanying Excel workbook.

Local Authority	2019-20	2020-21	2021-22	2022-23	2023-24
Percentage collected in billing year	95.8	94.8	95.7	96.2	95.5
Percentage collected after billing year	1.3	1.7	0.9	0.5	0.0
Percentage received as at 31 March 2024	97.1	96.5	96.6	96.7	95.5

Source: Council Tax Receipts Return (CTRR). All figures are net of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges but will include any Cost of Living payments used to meet individual Council Tax liabilities. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing

Figure 8: Percentage of Council Tax received as at 31 March each year, by year to which the bill refers

A table showing the Percentage of Council Tax received as at 31 March each year, by year to which the bill refers. The table shows the years from 2020-21 to the latest year 2023-24. This is a demonstration table and the full table can be found in the accompanying Excel workbook.

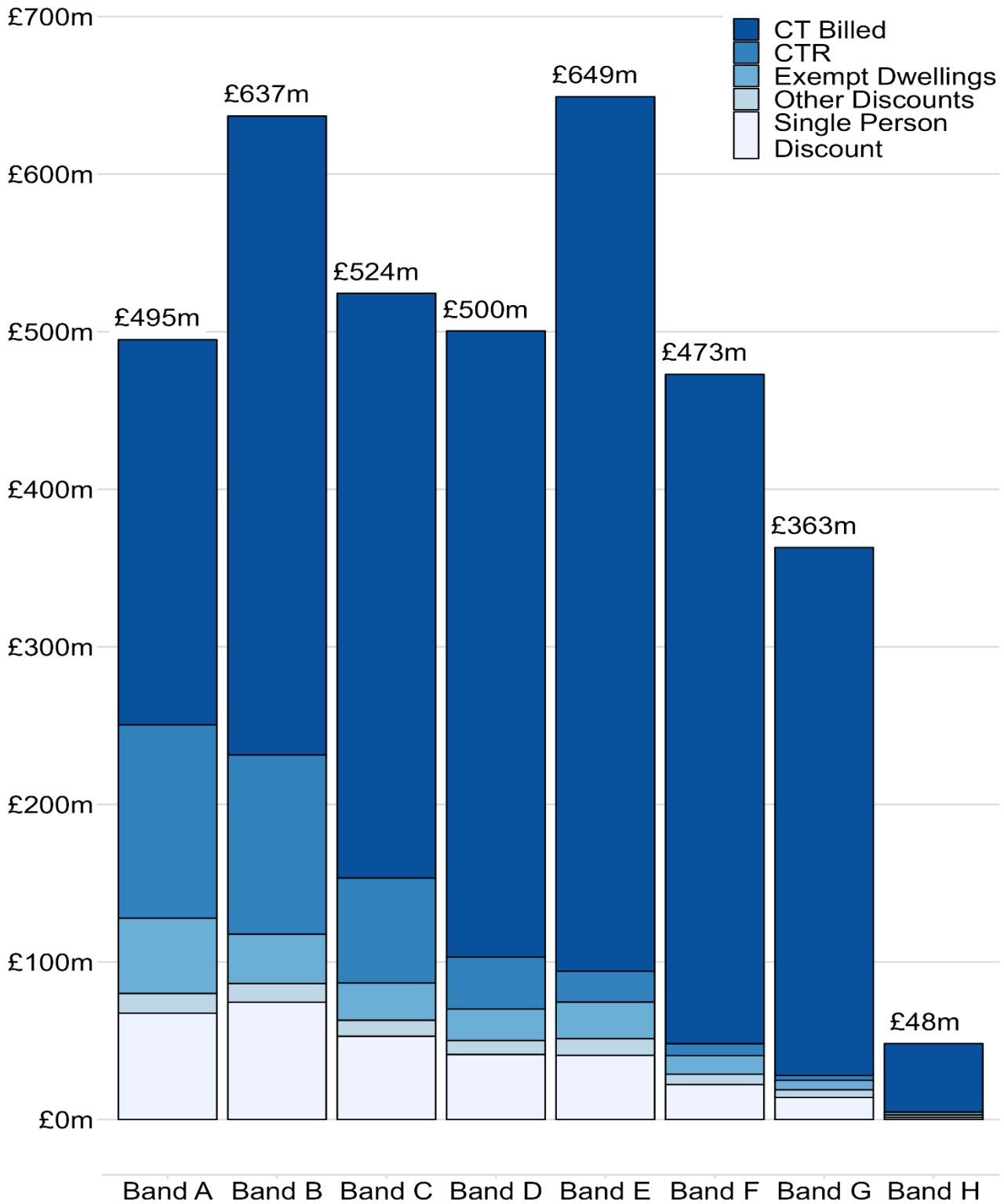
n/a	Year	2020-21	2021-22	2022-23	2023-24
Percentage	2020-21	94.8	n/a	n/a	n/a
Received	2021-22	95.8	95.7	n/a	n/a
At year end	2022-23	96.2	96.3	96.2	n/a
(31 March)	2023-24	96.5	96.6	96.7	95.5

Source: Council Tax Receipts Return (CTRR). All figures are net of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges but will include any Cost of Living payments used to meet individual Council Tax liabilities. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

Further Context Around Council Tax

Figure 9: Bands B and E have the potential to yield the most Council Tax

A bar chart showing Council Tax Potential Yield (£ millions), 2022-23, by Council Tax Band



Source: [Scottish Local Government Finance Statistics 2022-23](#)

Local authorities are responsible for billing and collecting Council Tax. Before the start of each financial year, local authorities issue Council Tax bills to householders in each dwelling. Each Council Tax bill is calculated by applying the appropriate band rate for the local authority, then applying any discounts, exemptions and reductions. Figure 9 illustrates the breakdown of the gross Council Tax potential yield into Council Tax billed and the amounts not billed due to Council Tax Reduction (CTR), discounts and exemptions in 2022-23, the latest data available.

This publication is concerned with the Council Tax billed each year, as provided in the CTRR Q4 returns, which is currently approximately £3.015 billion in 2023-24.

Figure 10: Local Authority Revenue Funding, 2022-23

A table showing the Local Authority Revenue Funding, 2022-23

General Funding Source	2022-23	Proportion
General Revenue Grant	8,673	60.9%
NDR Distributable Amount	2,765	19.4%
Council Tax	2,765	19.4%
Other Funding	30	0.2%
Total General Funding	14,233	100.0%

Source: LFR A0, [Scottish Local Government Finance Statistics 2022-23](#)

In 2022-23, the latest audited figures, Council Tax income (for all billing years) amounted to £2.765 billion. This accounted for 19.4 per cent, just under one-fifth, of total local authority revenue funding (£14.233 billion).

The data for Figure 9 and Figure 10 are both included in the [Scottish Local Government Finance Statistics 2022-23](#) (Chart 2.7 and Table 2.6 respectively).

Glossary

The Cost of Living payment - a single £150 Council Tax payment made to eligible households in April 2022 by local authorities on behalf of the Scottish Government. Eligible households included those in Council Tax bands A-D or in receipt of a Council Tax Reduction (CTR) and for whom payment was made as a credit to their Council Tax account, so could contribute towards their Council Tax liability and/or water and sewerage charges.

The Covid-19 pandemic - a global pandemic of coronavirus disease 2019 (Covid-19). This resulted in restrictions being implemented across the country with multiple policy interventions to deal with the health, economic and other impacts of Covid-19. The first national lockdown began on 24 March 2020.

Data and Methodology

The Council Tax Receipts Return (CTRR) Q4 2023-24 was issued to local authorities in April 2024 and relates to their Council Tax billing and receipts to 31 March 2024.

The Scottish Government's CTRR collects data from local authorities on the total amounts of Council Tax billed and the total amounts collected for all years from 1999-00 to date - their continued co-operation is gratefully acknowledged. The number of years covered by this return has been reduced as earlier years collection data is now fairly static. Years prior to 1999-00 have been archived. Data is requested from 1999-00 in line with the Scottish Parliament being established and the period of time over which Council Tax arrears can be pursued.

CTRR is the source of all the data, with the exception of the in-year collection rates for 2005-06 to 2012-13 in Figures 3, 7 and 8 which are the published Statutory Performance Indicators produced by Audit Scotland. The local government community, through the Society of Local Authority Chief Executives and Senior Managers (SOLACE) and the Improvement Service, now publish this performance information through the Local Government Benchmarking Framework.

The CTRR data is collected after the end of the financial year, but before audit, and is therefore provisional. These financial returns are approved by local authority directors of finance and follow accountancy standards where applicable. Final audited figures will be published by the Scottish Government later in the year.

As part of the quality assurance procedure, the Scottish Government carries out validation checks on the 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 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.

All data are based on the actual amounts received from taxpayers, and are net of all discounts (e.g. 25 per cent single person discount) and exemptions. Surcharges are also excluded where possible (see footnotes in tables for details).

All figures are net of discounts (e.g. single person discount) and exemptions. They are after Council Tax Benefit/Reduction and exclude Water and Sewerage Charges; are before any amounts written off for bad or doubtful debt; and reflect any correction to liabilities made after billing.

For 2011-12 data onwards, local authorities were asked to identify if their return was compiled on a line by line accounting basis (which provides the collection rate for Council Tax specifically i.e. excludes water and sewerage charges). The line by line reporting method cannot produce a change in overall collection rates (including water and sewerage) but can lead to slightly higher collection rates for the Council Tax element only.

Following the passage of the Community Charge Debt (Scotland) Act in February 2015, these liabilities are now extinguished and local authorities no longer have the ability to collect such debts. As a result, from 2015-16 onwards, no data will be collected on the Community Charge.

Any revisions and corrections to this publication and previous editions of it are carried out in line with the [Scottish Government's corrections and revisions policy](#).

A wide range of local government statistics can be found on the [Local Government Finance statistics pages](#) of the Scottish Government website.

Further information on Sources, Uses and Quality of Local Government Finance National Statistics can be found on the [Local Government Finance Statistics pages](#) of the Scottish Government website.

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Enquiries

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