

PUBLIC SERVICES AND GOVERNMENT

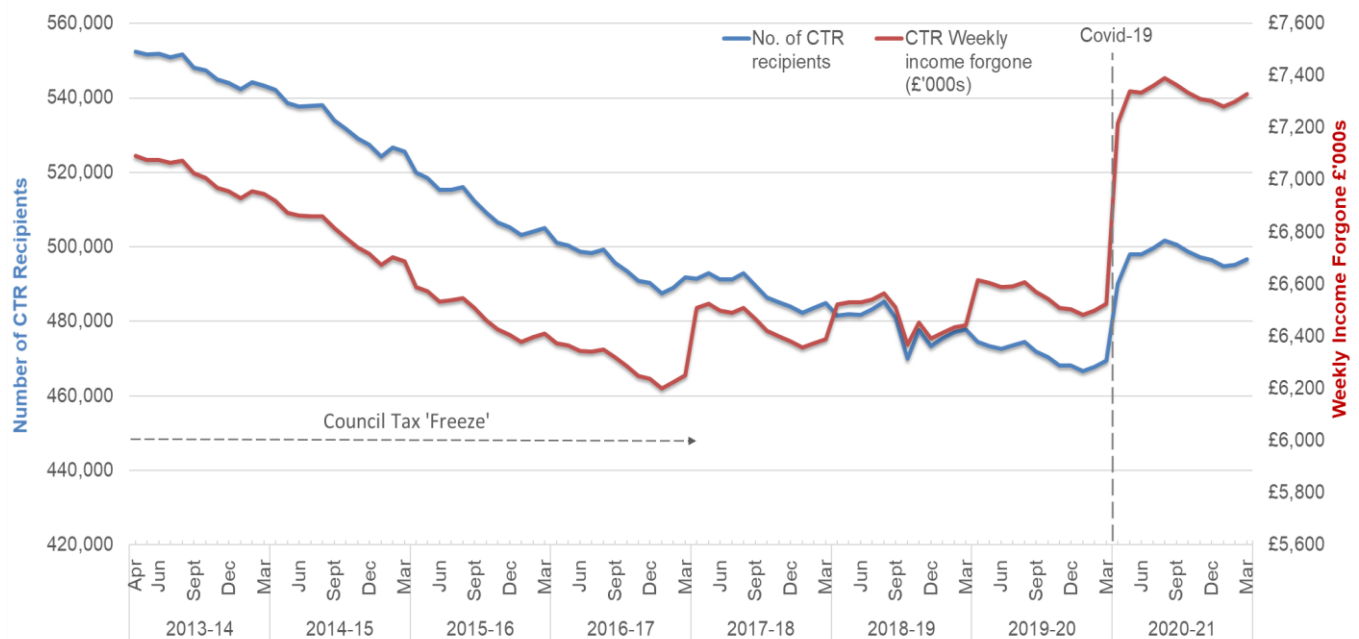
Council Tax Reduction in Scotland, 2020-21

(Published 22 June 2021)

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

The statistics are based on monthly data extracts from local authorities, and cover the time period April 2020 to March 2021. This publication therefore covers the period when the impacts of the Coronavirus (Covid-19) pandemic began to affect the CTR figures and will also make references to the previously published March 2020 statistics for comparative purposes.

Chart 1: CTR recipients and weekly income forgone in Scotland, April 2013 to March 2021



Key Points

- There were 496,580 Council Tax Reduction recipients in Scotland in March 2021, an increase of 6 per cent from 469,370 in March 2020. These recipients live in one-fifth of the chargeable dwellings.
- From the introduction of the CTR scheme in April 2013, to March 2020 the number of Council Tax Reduction recipients in Scotland has gradually decreased. However there were large rises in caseload in 2020 due to the economic impact of Covid-19. The number of CTR recipients was only 10 per cent (55,800 recipients) lower in March 2021 than it was

when the scheme began. Council Tax and Council Tax Reduction reforms, alongside increases in Council Tax since April 2017, have also resulted in increases in the total weekly Council Tax Reduction awarded.

- As shown in Chart 1, the total number of CTR recipients in Scotland increased sharply by 4.4 per cent in April 2020 to 490,160 from March 2020 (469,370), with further increases recorded in subsequent months as a result of the economic impacts of Covid-19. The largest increase in CTR recipients was observed in April and May 2020, as the economic effects of the Covid-19 pandemic began to be felt, with a peak of 501,680 CTR recipients in August 2020.
- The weekly income forgone by local authorities due to the Council Tax Reduction scheme was £7.328 million in March 2021, compared to £6.525 million in March 2020.
- The provisional income forgone on Council Tax Reduction in Scotland in 2020-21 was £374.9 million.
- Of all Council Tax Reduction recipients in March 2021:
 - 57 per cent (282,220 recipients) were in one of the 30 per cent most deprived areas in Scotland compared to 58 per cent in March 2020;
 - 34 per cent (169,540 recipients) were aged 65 or over compared to 37 per cent in March 2020; and
 - 16 per cent (77,640 recipients) were lone parents, the same as in March 2020.

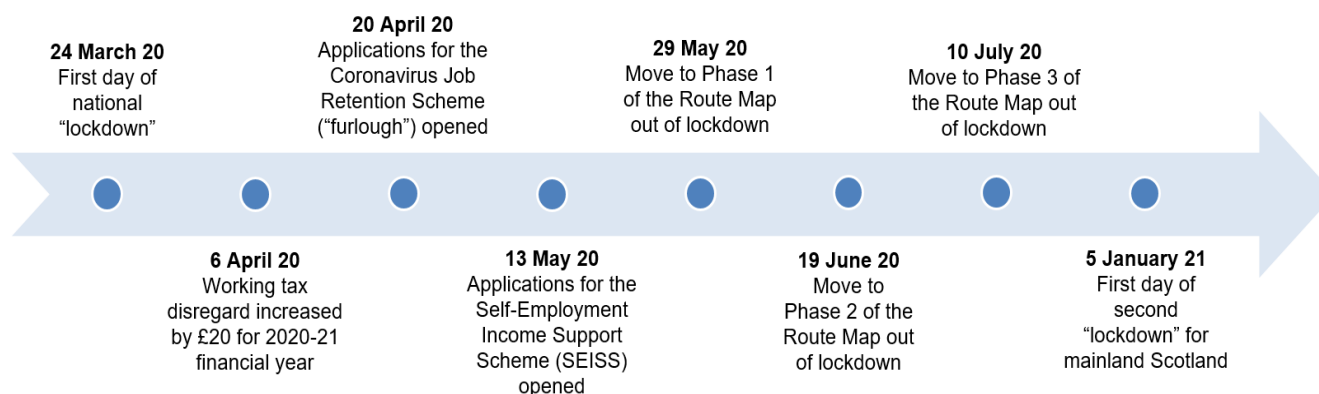
Changes in Council Tax and CTR changes since 1 April 2017

Chart 1 also shows the impact the following changes has had on the Council Tax Reduction scheme:

- The end of the Council Tax “freeze” which can be seen with the increase in Council Tax income forgone due to CTR in April annually since 2017;
- The introduction of Universal Credit (UC), the effects of which are described in Chart 15 in Section 3.1.

The figures reported in this publication should be viewed in light of the initial economic impacts of the Covid-19 pandemic. Some of the wider UK policy interventions introduced can be seen from the time line below. More information can be found at www.gov.scot/coronavirus-covid-19/.

Figure 1: Timeline of major Covid-19 UK policy interventions



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Glossary and Things you Need to Know about this Release

Covid-19 Pandemic - An ongoing (at time of publication) global pandemic of coronavirus disease 2019 (Covid-19). This has 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. More information can be found at www.gov.scot/coronavirus-covid-19/.

Passporting Benefits – Receiving one of the following benefits for those on lower income has the practical effect of automatically qualifying the recipient for full CTR:

- **Jobseeker’s Allowance (Income Based)** – paid to those who are unemployed and are on a low income.
- **Employment and Support Allowance (Income Related)** – paid to those on a low income whose ability to work is limited by an illness or disability.
- **Income Support** – paid to those on a low income and under state pension age, who are not sick or available for work.
- **Pension Credit (Guarantee Credit)** – paid to those on a low income who are over the qualifying age for state pension.

Note: UC replaces the above four benefits that currently passports recipients to full CTR. UC also replaces Working Tax Credits and Child Tax Credits.

Applicable Amount – Every household has a maximum amount of weekly income they can receive, before their income starts to affect their CTR. This figure is called the applicable amount. The applicable amount varies depending on the age, size of family, and any special needs they may have (for example if anyone is disabled).

The applicable amount has three main parts, these are:

- a personal allowance - either single/couple
- an amount for any dependent children - children's personal allowance
- a premium - an element that is awarded depending on circumstances.

The applicable amount can be a personal allowance or a personal allowance with additional premiums depending on circumstances.

Premiums - Eligibility for premiums is based on personal circumstances and being in receipt of another benefit. For example, those who receive Carers Allowance for caring for a disabled person will receive a carer premium. There are also premiums for disabled people. Different rates apply depending on household make-up. For example a disabled single person will get £34.95 whilst if there is a couple and one is disabled the rate is £49.80. Some examples of personal allowances and premiums for 2020-21, alongside the 2019-20 figures are given in Table 1.

Income - Regulations state what counts as income in the calculation of CTR. Income includes earnings, tariff income, other income paid on a regular basis, and social security benefits. Income can either be fully taken into account, partially taken into account or fully disregarded.

Table 1: Value of certain CTR personal allowances and premiums (per week), 2019-20 and 2020-21 ¹

Personal Allowances	2019-20	2020-21
Single applicant aged 18 to 25 years	£57.90	£58.90
Single applicant aged over 25 years	£73.10	£74.35
Single applicant who has reached state pension age	£181.00	£187.75
Couple at least one aged 18 years	£114.85	£116.80
Couple at least one aged over state pension age	£270.60	£280.85
Child or young person (from birth to the day before their 20th birthday)	£83.63	£85.34
Premiums	2019-20	2020-21
Disability premium for a single person	£34.35	£34.95
Disability premium for a couple	£48.95	£49.80
Enhanced disability premium for a single person	£16.80	£17.10
Enhanced disability premium for a couple	£24.10	£24.50
Enhanced disability premium for a child	£26.04	£26.60
Severe disability premium for a single person	£65.85	£66.95
Severe disability premium for a couple where one qualifies	£65.85	£66.95
Severe disability premium for a couple where both qualify	£131.70	£133.90
Carer Premium	£36.85	£37.50
Disabled child premium	£64.19	£65.52

¹ This table lists some of the more common personal allowances and premiums and is not comprehensive.

Excess Income – This is the amount left after deducting the household’s applicable amount from their total income.

Income Assessment – This is a calculation which is taken to determine eligibility for CTR if the eligibility criteria is satisfied. For example those who have more than £16,000 in savings are not eligible to receive CTR. The income assessment compares the household’s income and their applicable amount.

- If **total income is less than the applicable amount** then full CTR will be awarded.
- If **total income is greater than applicable amount** then the household is expected to contribute 20 per cent of their excess income to their Council Tax liability. 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 (less any appropriate non-dependent disregards). For example, if an applicant lived in a Council Tax (Band C) house in Edinburgh, and their weekly Council Tax liability was £22.82 in 2020-21, their award would equal their Council Tax liability (£22.82) and they would pay no Council Tax if they receive full CTR.

Partial CTR – The household contributes 20 per cent 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.

1. Introduction

The CTR scheme provides lower income households with a reduction in their Council Tax liability. The reduction can be any proportion of the liability, up to and including 100 per cent (i.e. the household has their Council Tax liability reduced to zero and pays no Council Tax).

CTR data is reported monthly (the final quarterly publication was in September 2020 for the period April – June 2020) from CTR extracts provided by local authorities on a monthly basis. This publication provides the data on the number of CTR recipients and the weekly income forgone from April 2020 to March 2021. It also makes references to the previously published March 2020 statistics to take into consideration the initial economic effect of Covid-19. The publication also provides more detailed analysis of additional characteristics and weekly awards for March 2021 CTR data and therefore supplements the monthly release for the data period up to March 2021 published on 25 May 2021.

Since introduction, entitlement to CTR in Scotland replicated, as far as possible, previous entitlement to Council Tax Benefit (the previous UK-wide benefit abolished in 2013). The only notable exception to this was in 2017, when the scheme was changed to increase the child element of the applicable amount within the scheme by 25 per cent.

The 2017-18 and 2018-19 Local Government Finance settlements included agreement between the Scottish Government and local government for locally determined Council Tax increases to be capped at 3 per cent in cash terms. In 2019-20 and 2020-21 they were capped at 3 per cent in real terms, which was 4.79 per cent (in 2019-20) and 4.84 per cent (in 2020-21) in cash terms.

1.1 How CTR awards are calculated

Entitlement to CTR and the amount awarded is based on the characteristics and income of the applicant and their household. Figure 2 shows the process an application goes through to calculate whether CTR is awarded. Please note that this is a simplified version and does not include some additional features of the scheme (such as capital rules, non-dependant deductions and the second adult rebate).

Figure 2: Process for calculating CTR awards

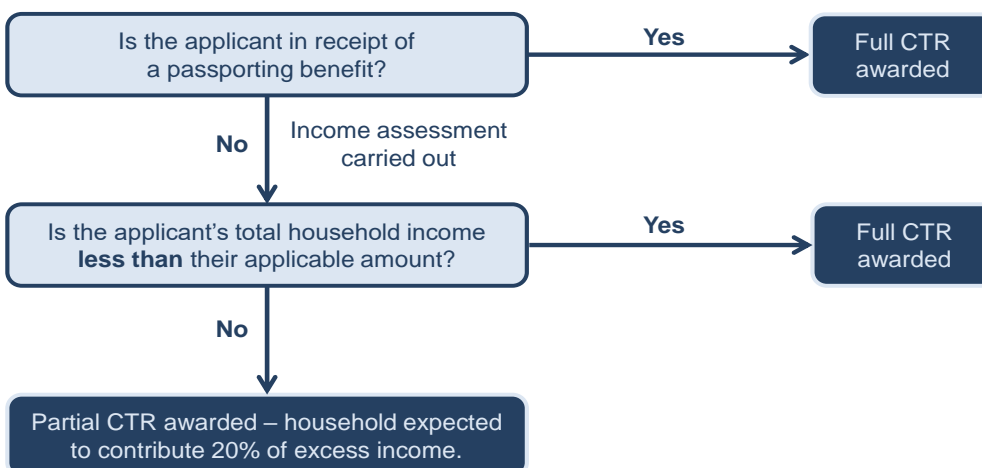


Figure 3: Illustration of CTR Calculation 2020-21

A single parent, with two children aged 12 and 14, who lives in a Band C property in Edinburgh.

The Band C Council Tax liability was £17.12 after single person discount of 25%.

Household weekly income consisted of:

- Net Earnings of £160.00
- Working Tax Credit of £83.41
- Child Tax Credits £108.84

Income

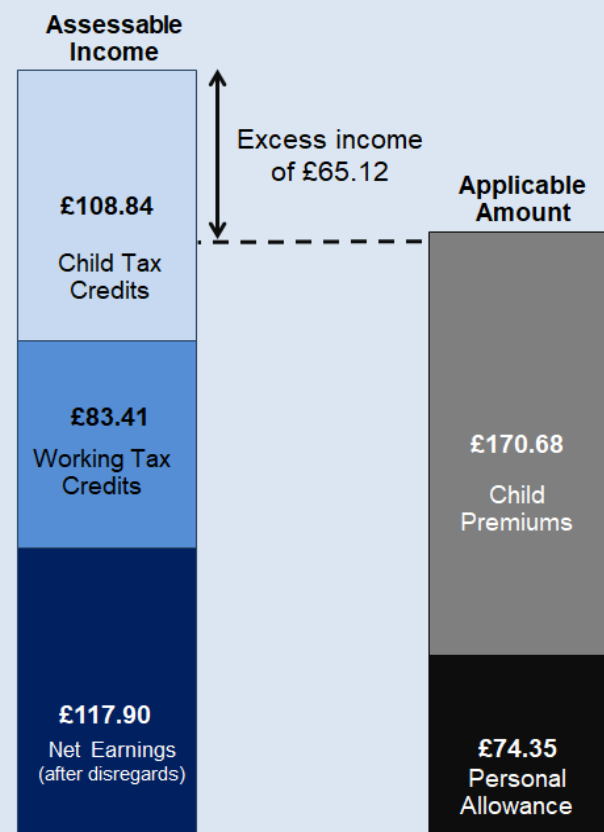
Net Earnings	£160.00
Working Tax Credit	£83.41
Child Tax Credits	<u>£108.84</u>
Total Income	£352.25
Earnings Disregard (<i>Lone Parent</i>)	- £25.00
Earning Disregard (<i>Tax Credit</i>)	<u>- £17.10</u>
Total Income for CTR	£310.15

Calculation of household's CTR award

The applicable amount is calculated.

This household would receive the single personal allowance and two child personal allowance.

Single Personal Allowance	£74.35
Two Child Personal Allowance	<u>£170.68</u>
Applicable Amount	£245.03



This household's excess income is then £65.12 (£310.15 - £245.03).

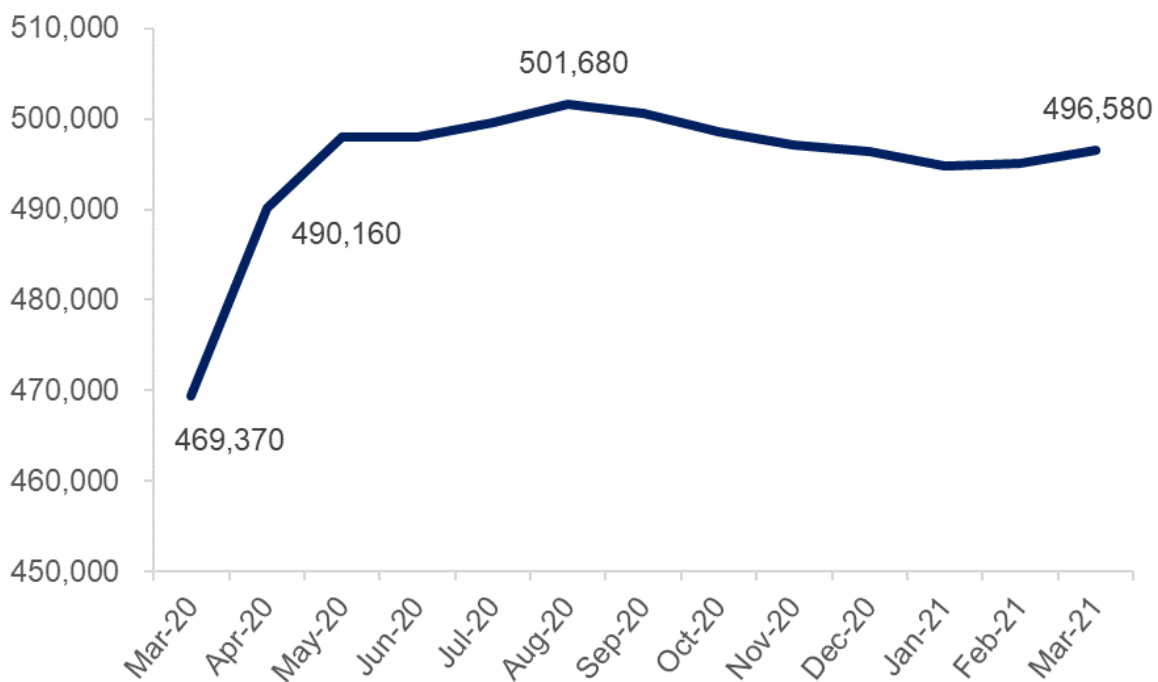
As the total income is greater than the applicable amount, partial CTR is awarded and the household is expected to contribute 20% of their excess income towards their Council Tax liability. So the **Weekly Household Contribution is £13.02** (20% of £65.12).

The weekly CTR is £4.10 (£17.12 - £13.02) and their council tax liability (i.e. the amount of council tax they need to pay) is £13.02.

2. Number of CTR Recipients

CTR data is reported monthly and this section illustrates the initial impact of Covid-19 in 2020-21. The number of CTR recipients for each month from March 2020 to March 2021 is shown in Chart 2. The total number of CTR recipients in Scotland increased from 469,370 recipients in March 2020 to 496,580 in March 2021, an increase of 6 per cent during this period. However, the largest increase in CTR recipients was observed in April and May 2020, as the economic effects of the Covid-19 pandemic began to be felt, with a peak of 501,680 CTR recipients in August 2020. The number of recipients observed this year is still lower than when the scheme began, and in March 2021 was at similar levels to that observed in September 2016 (495,660).

Chart 2: CTR recipients, March 2020 to March 2021



The impact of Covid-19 caused a rise in CTR recipients in Scotland in contrast to the gradual decreasing trend observed previously. The majority of the increase was recorded in April 2020 as shown in chart 3, when the total number of CTR recipients in Scotland increased sharply from March 2020 by 4.4 per cent. There were further smaller monthly increases between May 2020 and August 2020.

Since September 2020 the total number of CTR recipients has decreased gradually month on month, but the changes have all been small, relative to the size of the total number of CTR recipients. This suggests that the number of CTR recipients was levelling off after the initial increases observed at the beginning of the pandemic. However, in the last 2 months of the financial year there were minor increases (observed in February and March 2021).

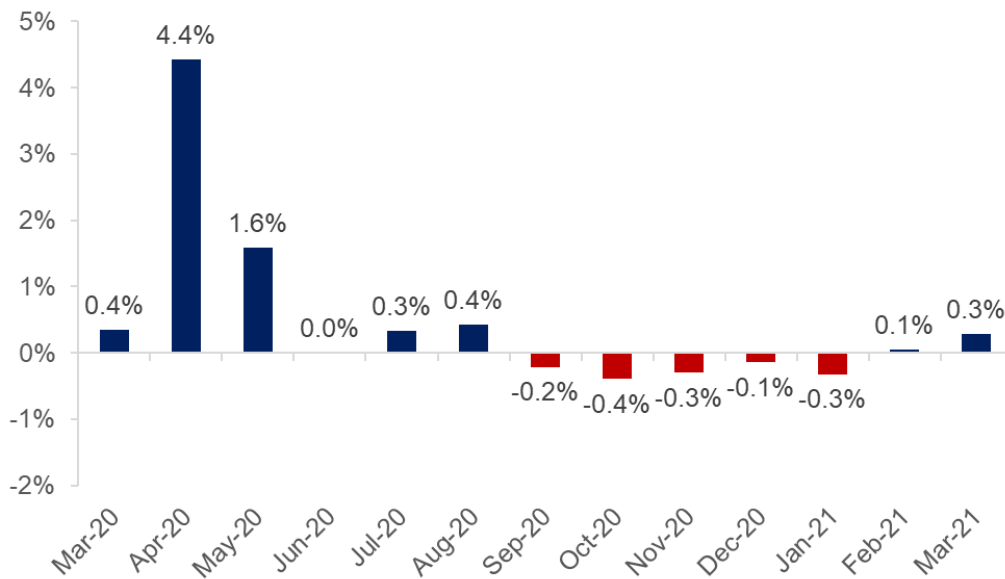
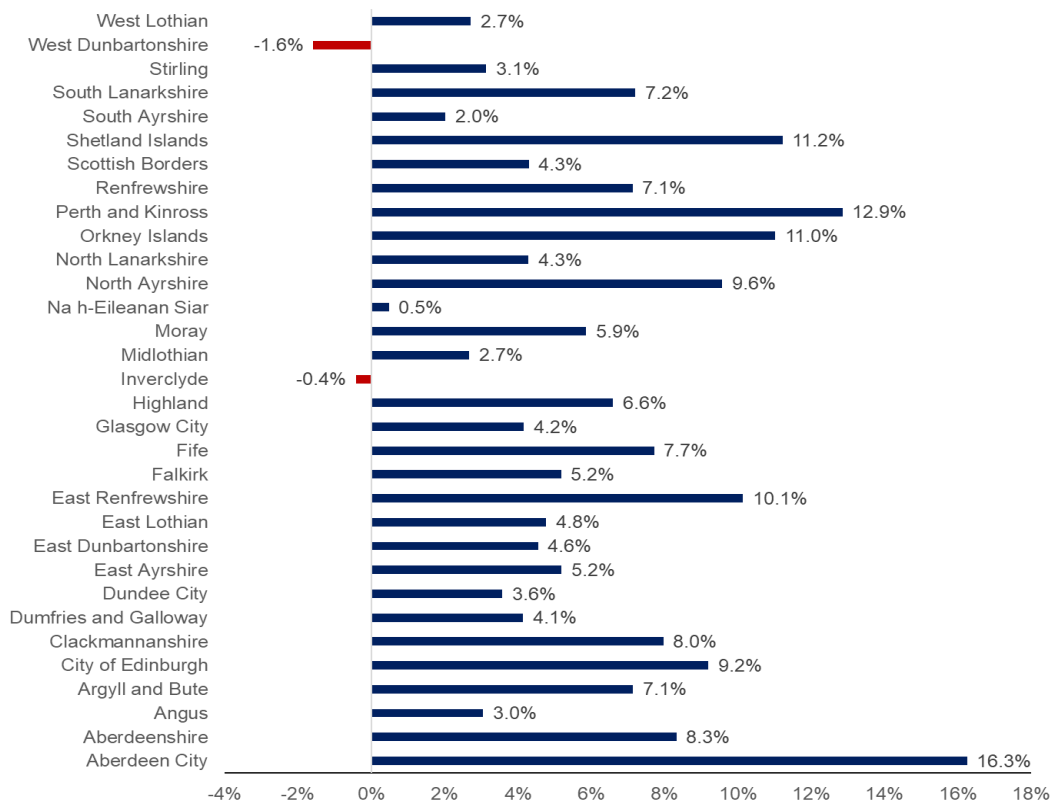
Chart 3: CTR recipients by monthly change, March 2020 to March 2021

Table 2 shows most local authorities recorded an increase in CTR recipients between March 2020 and March 2021 (30 out of 32 local authorities), with the largest percentage increase seen in Aberdeen City (16.3 per cent) over this period. Only West Dunbartonshire (-1.6 per cent) and Inverclyde (-0.4 per cent) recorded a decrease during this period. Due to differences in the number of chargeable dwellings and characteristics of local authorities, there have been fluctuations and different volumes of CTR recipient movements across local authorities during the financial year which can be seen in chart 4.

Chart 4: CTR recipients by local authority, percentage change between March 2020 and March 2021

Details of CTR recipients and income forgone since the inception of CTR are available in the Recipients and Income Forgone tables published monthly.

Table 2: CTR recipients by local authority, March 2020 to March 2021 ^{1, 2}

	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	% Change (Mar 20-Mar 21)
SCOTLAND	469,370	490,160	497,950	497,960	499,580	501,680	500,620	498,650	497,170	496,470	494,880	495,160	496,580	5.8%
Aberdeen City	13,720	13,790	14,110	14,220	14,350	15,200	15,090	15,160	15,390	15,580	15,820	15,880	15,950	16.3%
Aberdeenshire	12,020	13,130	13,410	13,240	13,410	13,370	13,300	13,050	12,930	12,550	13,000	13,000	13,020	8.3%
Angus	8,530	9,150	9,110	9,010	9,050	9,060	9,040	8,900	8,810	8,870	8,760	8,780	8,790	3.0%
Argyll and Bute	6,580	7,100	7,170	7,130	7,220	7,190	7,130	7,100	7,090	7,110	7,110	7,020	7,050	7.1%
City of Edinburgh	32,740	34,010	35,530	36,310	35,990	36,230	36,460	36,710	36,340	36,520	35,870	36,050	35,750	9.2%
Clackmannanshire	5,020	5,370	5,510	5,540	5,550	5,620	5,570	5,500	5,440	5,400	5,410	5,410	5,420	8.0%
Dumfries and Galloway	13,280	14,230	14,220	14,240	14,300	14,160	14,180	14,190	14,210	14,190	13,900	13,880	13,830	4.1%
Dundee City	17,340	18,130	18,140	18,310	18,420	18,470	18,410	18,350	18,210	18,010	17,950	17,900	17,960	3.6%
East Ayrshire	12,920	13,430	13,650	13,660	13,670	13,730	13,590	13,530	13,510	13,520	13,490	13,520	13,590	5.2%
East Dunbartonshire	5,490	6,040	5,960	5,930	5,970	6,000	5,860	5,850	5,790	5,790	5,770	5,730	5,740	4.6%
East Lothian	6,710	6,940	7,070	7,060	7,100	7,110	7,050	7,080	7,130	7,100	7,100	7,140	7,030	4.8%
East Renfrewshire	4,240	4,480	4,580	4,590	4,620	4,660	4,620	4,610	4,530	4,620	4,600	4,590	4,670	10.1%
Falkirk	12,550	12,890	13,020	12,970	13,020	13,030	13,030	12,990	13,010	13,010	13,030	13,130	13,200	5.2%
Fife	29,570	30,360	30,460	30,410	30,610	30,850	31,070	31,200	31,380	31,480	31,440	31,590	31,850	7.7%
Glasgow City	87,580	90,400	93,380	93,410	93,880	93,980	93,220	92,400	91,890	91,400	91,240	90,620	91,220	4.2%
Highland	16,690	18,650	18,500	18,230	18,090	18,080	18,000	17,790	17,700	17,680	17,630	17,800	17,790	6.6%
Inverclyde	9,620	10,040	10,100	9,940	9,860	9,880	9,850	9,880	9,810	9,780	9,950	9,580	9,580	-0.4%
Midlothian	5,990	6,100	6,170	6,160	6,140	6,170	6,150	6,130	6,120	6,120	6,100	6,130	6,150	2.7%
Moray	5,460	5,740	5,850	5,850	5,870	5,870	5,860	5,800	5,780	5,750	5,750	5,750	5,780	5.9%
Na h-Eileanan Siar	2,100	2,160	2,170	2,160	2,150	2,150	2,140	2,120	2,120	2,110	2,120	2,120	2,110	0.5%
North Ayrshire	16,820	17,690	17,650	17,450	17,490	17,420	17,690	17,260	17,290	17,330	17,340	18,220	18,430	9.6%
North Lanarkshire	35,730	36,840	37,350	37,550	37,910	38,150	37,980	37,810	37,580	37,450	37,160	36,930	37,260	4.3%
Orkney Islands	1,270	1,360	1,410	1,410	1,420	1,410	1,420	1,420	1,410	1,420	1,380	1,400	1,410	11.0%
Perth and Kinross	8,090	8,430	8,370	8,340	8,400	8,540	8,660	8,670	8,700	8,910	8,950	9,070	9,130	12.9%
Renfrewshire	17,830	18,690	19,620	19,660	19,590	19,540	19,460	19,420	19,290	19,260	19,150	19,110	19,100	7.1%
Scottish Borders	8,370	8,980	9,130	9,110	9,140	9,170	9,230	9,190	9,130	8,970	8,950	8,860	8,730	4.3%
Shetland Islands	1,070	1,140	1,150	1,160	1,150	1,180	1,190	1,200	1,180	1,190	1,200	1,180	1,190	11.2%
South Ayrshire	10,390	10,510	10,510	10,450	10,460	10,520	10,540	10,570	10,570	10,550	10,530	10,610	10,600	2.0%
South Lanarkshire	30,130	31,780	32,010	31,970	32,140	32,150	32,110	32,110	32,050	32,030	32,020	32,210	32,300	7.2%
Stirling	5,420	5,550	5,650	5,650	5,640	5,720	5,660	5,630	5,630	5,620	5,600	5,600	5,590	3.1%
West Dunbartonshire	11,370	11,240	11,340	11,360	11,350	11,340	11,410	11,390	11,390	11,340	11,330	11,220	11,190	-1.6%
West Lothian	14,760	15,850	15,670	15,510	15,620	15,730	15,650	15,660	15,740	15,820	15,230	15,150	15,160	2.7%

¹ Recipients are as at monthly count date. See Methodology Notes, Section 2 for more details. Available at <https://www.gov.scot/publications/council-tax-reduction/>

² Figures are rounded to the nearest 10. Components may not sum to total due to rounding. Percentage change are based on unrounded figures.

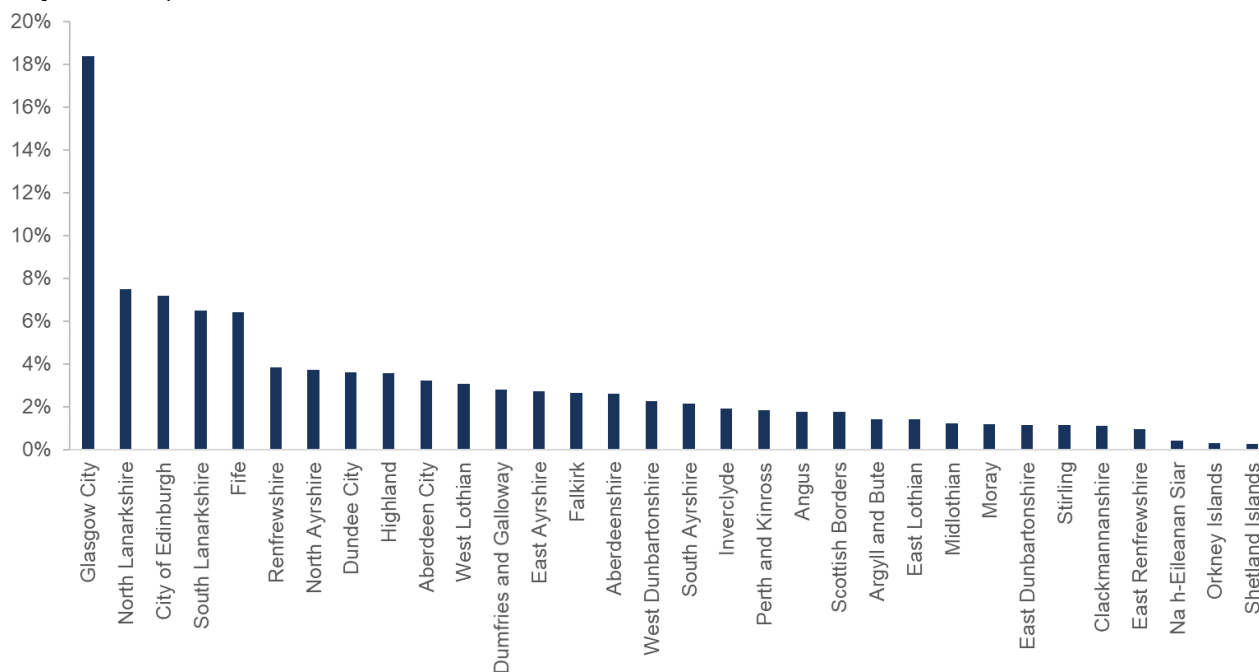
Chart 5 shows the number of CTR recipients by local authority as a proportion of the Scottish CTR population for March 2021 in descending order. It can be seen that Glasgow City accounted for the highest proportion, with almost one-fifth of all CTR recipients in Scotland which is more than twice the number of CTR recipients in North Lanarkshire (the next highest ranking authority).

The five local authorities with the highest numbers of CTR recipients accounted for almost half (46 per cent) of the total number of CTR recipients for Scotland in March 2021, the same as in March 2020. Their order has not changed since March 2020. This can be attributed to the size of the local authorities where those with larger populations may be expected to have a higher number of CTR claimants and therefore recipients. These five local authorities are:

- Glasgow City accounting for 18 per cent (91,220 CTR recipients);
- North Lanarkshire accounting for 8 per cent (37,260 CTR recipients);
- City of Edinburgh accounting for 7 per cent (35,750 CTR recipients);
- South Lanarkshire accounting for 7 per cent (32,300 CTR recipients); and
- Fife accounting for 6 per cent (31,850 CTR recipients).

In contrast, the three island authorities accounted for just 1 per cent when combined together, with only 0.4 per cent in Na h-Eileanan Siar (2,110 CTR recipients), 0.3 per cent in Orkney Islands (1,410 CTR recipients) and with the Shetland Islands accounting for 0.2 per cent, the least (1,190 CTR recipients). Similarly, the order and proportion of these island authorities have not changed since March 2020.

Chart 5: CTR recipients by local authority as a proportion of the Scottish CTR Population, March 2021

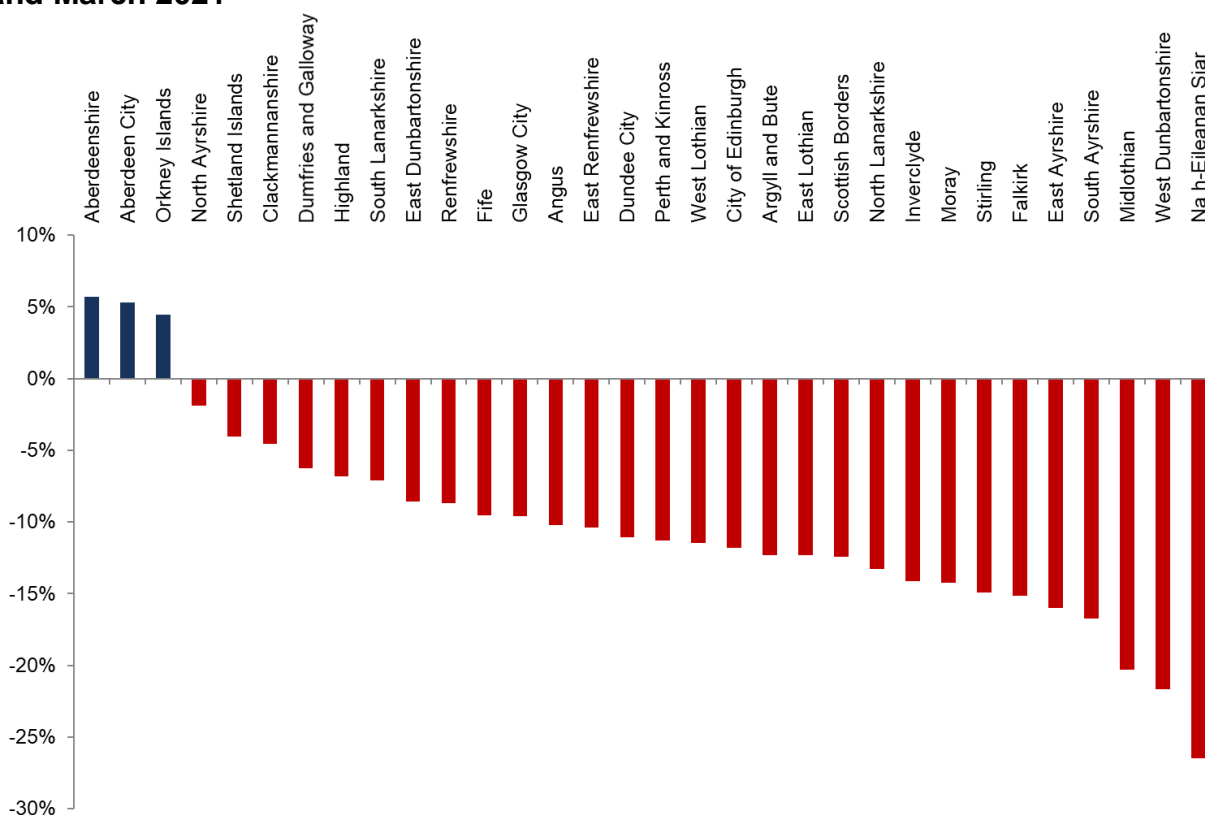


2.1 CTR recipients over time

From the introduction of the CTR scheme in April 2013 to March 2020, the number of households receiving CTR in Scotland has gradually decreased from 552,380 in April 2013 to 496,580 in March 2021. However there were large rises in caseload in 2020 due to the economic impact of Covid-19 (as shown in Chart 1 on page 1). The number of CTR recipients is now only 10 per cent (55,800 recipients) lower in March 2021 than it was when the scheme began.

Most local authorities in Scotland have seen a decrease in the number of CTR recipients since the scheme was introduced in April 2013. Chart 6 shows the percentage change between April 2013 and March 2021 for all local authorities in Scotland.

Chart 6: CTR recipients by local authority, percentage change between April 2013 and March 2021

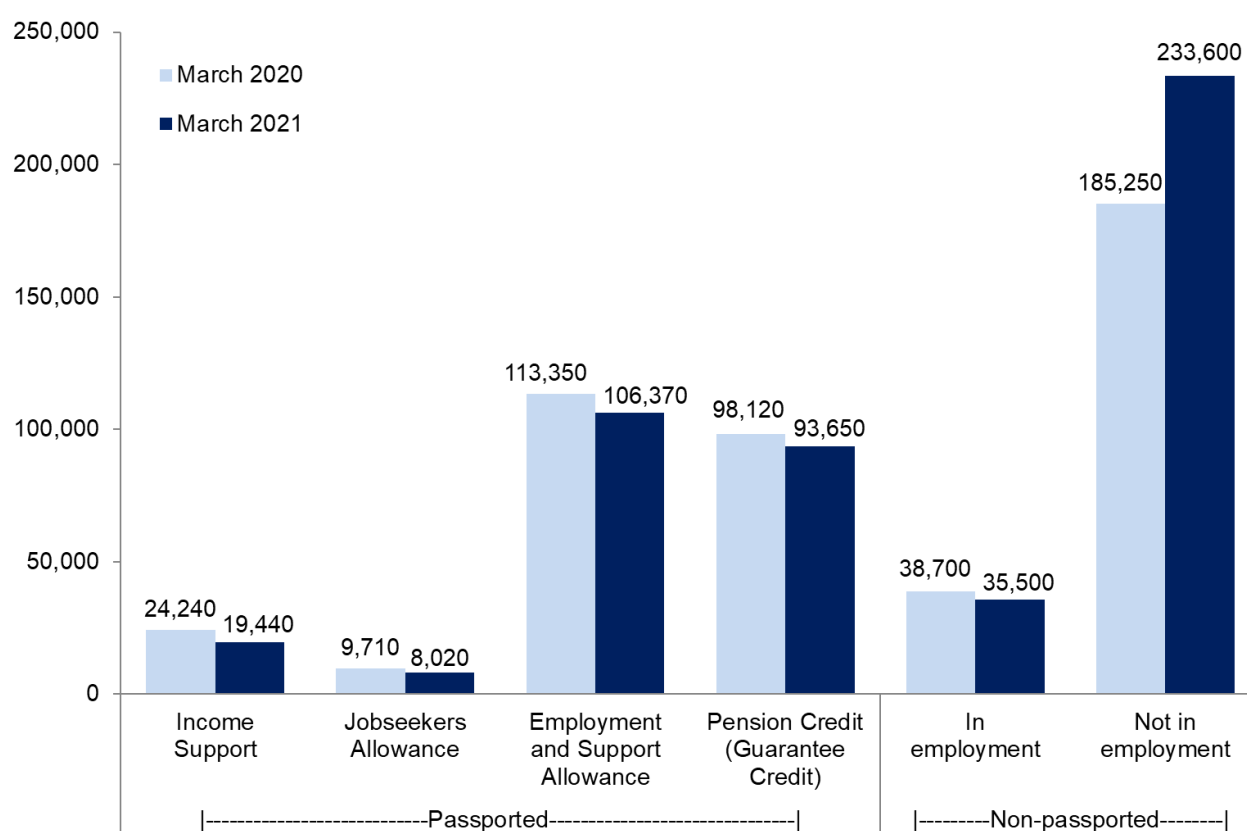


The largest percentage decreases in the number of CTR recipients were in Na h-Eileanan Siar (-26 per cent), West Dunbartonshire (-22 per cent) followed by Midlothian (-20 per cent). Whilst Na h-Eileanan Siar has a large percentage decrease, this represents a relatively small number of CTR recipients. The three local authorities that decreased the least between April 2013 and March 2020 have now recorded increases in CTR recipient numbers between the beginning of the CTR scheme and March 2021. These local authorities are Aberdeenshire (6 per cent), Aberdeen City (5 per cent) and Orkney Islands (4 per cent) as shown in chart 6 above.

2.2 CTR recipients by passported status

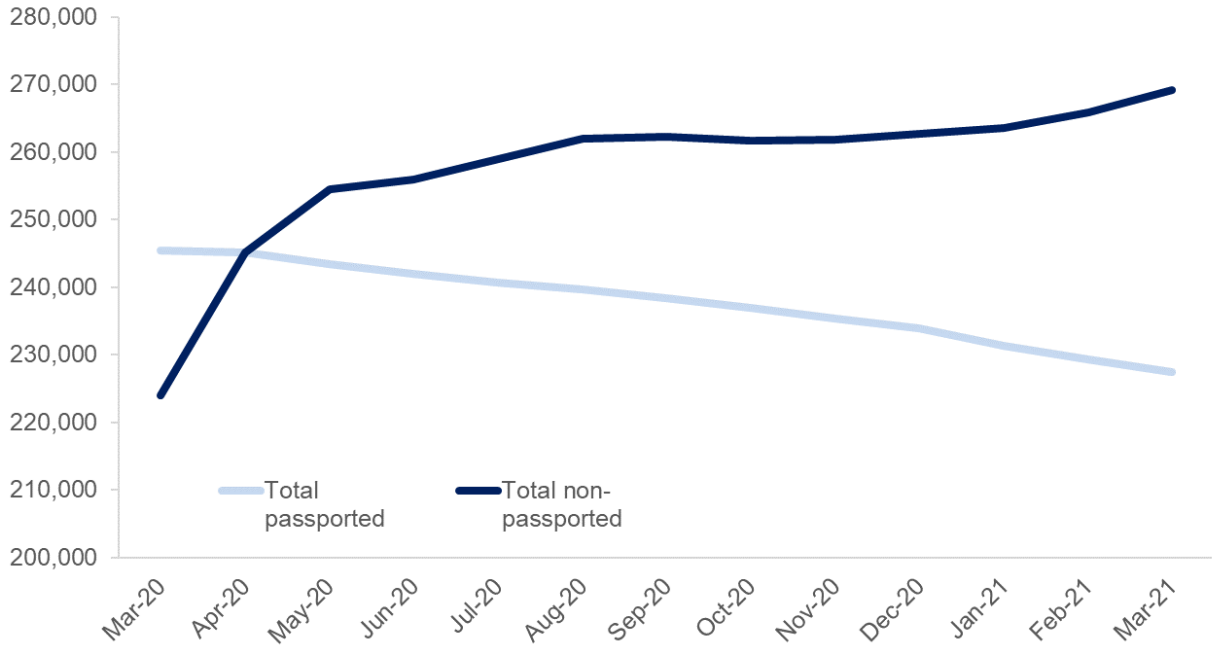
In March 2021, passported CTR recipients accounted for 46 per cent of all CTR recipients. This is part of a downward trend from 52 per cent in March 2020, 58 per cent in March 2019 and 63 per cent in March 2018. UC does not passport claimants to 100 per cent CTR so as the number of people on UC rises, the number of non-passported cases is expected to increase. As seen from chart 7, the most common passporting benefits are Employment and Support Allowance (Income related) and Pension Credit (Guarantee Credit) which made up 40 per cent of all CTR recipients in March 2021 compared to 45 per cent in March 2020. The majority (87 per cent) of non-passported CTR recipients in March 2021 were not in employment, up from 83 per cent in March 2020 and 77 per cent in March 2019.

Chart 7: CTR recipients by passported status, comparison of March 2020 and March 2021



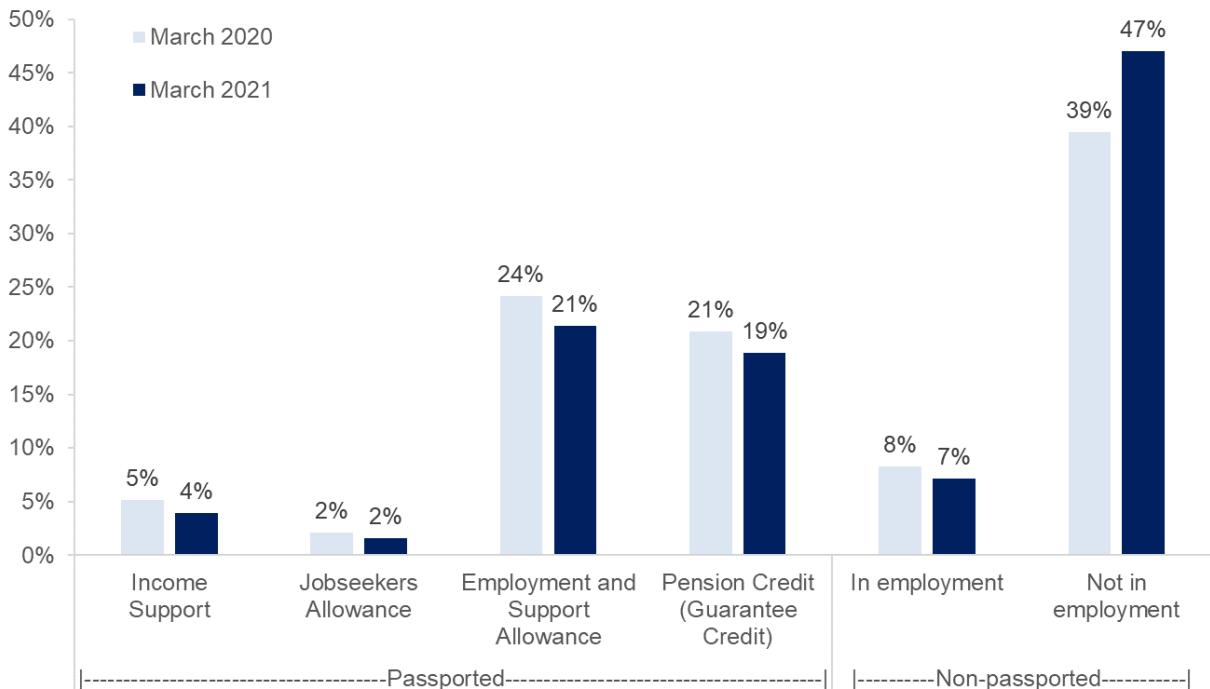
With the increase in UC claimants during the pandemic there has been a change in the balance of passported and non-passported CTR recipients. As can be seen in chart 8, there has been a gradual decrease of passported CTR recipients (-7 per cent) compared to a gradual increase in non-passported CTR recipients (20 per cent) between March 2020 and March 2021. In April 2020 there was an initial sharp rise of 9 per cent of non-passported CTR recipients resulting in passported and non-passported CTR recipients each accounting for roughly 50 per cent of the CTR caseload. Since then, non-passported CTR recipients have accounted for more than passported CTR recipients, most likely accelerated by an increased number of UC claimants as a result of the initial economic impact of Covid-19.

Chart 8: CTR recipients by passported status, March 2020 to March 2021



As can be seen in chart 9 below, the proportion of each passported benefit as a percentage of all CTR recipients between March 2020 and March 2021 has decreased. For non-passported CTR recipients, there has also been a decrease in the proportion of those employed as a percentage of all CTR recipients but for those not in employment, they now account for 47 per cent of all CTR recipients in March 2021, up from 39 per cent in March 2020.

Chart 9: Proportion of passported status as a percentage of all CTR recipients, comparison of March 2020 and March 2021



The number of CTR recipients by passported status and local authority in March 2021 is available in the supplementary tables. Some key variations across local authorities are:

- Na h-Eileanan Siar and Glasgow City still had the highest proportion of passported CTR recipients (58 per cent and 53 per cent respectively) compared to March 2020.
- East Lothian still had the lowest proportion of passported CTR recipients at 37 per cent in March 2021 compared to 41 per cent in March 2020. East Lothian was also the first local authority in Scotland to have UC rolled out. A similar proportion applies in Aberdeenshire (38 per cent), Clackmannanshire (39 per cent) and Highland (40 per cent) – with the latter also subject to an early roll out of UC.
- The number of CTR recipients by passported status from March 2020 to March 2021 is available in the supplementary tables. The figures show that the number of passported CTR recipients has decreased gradually whereas the number of non-passported CTR recipients has increased sharply as a result of the initial economic impacts of Covid-19.

2.3 CTR recipients by age and family type

Chart 10 shows the number of CTR recipients by age group in March 2021. Between March 2020 and March 2021, the number of CTR recipients increased for all age groups apart from those aged 65 or over which decreased by 1 per cent. Those aged 35-44 increased the most (13 per cent) between March 2020 and March 2021.

Despite this, the age group with the highest proportion of CTR recipients continues to be those aged 65 or over, at 34 per cent (169,540 CTR recipients) in March 2021, a small reduction from 37 per cent (171,720 CTR recipients) in March 2020. The March 2021 proportions of CTR recipients for all other age groups were similar to those in March 2020, with similar proportions also observed during the financial year. The age group with the lowest proportion were those aged under 25 at 3 per cent (16,330 CTR recipients). This can in part be explained by the fact there are generally less individuals aged under 25 years old with Council Tax liability and therefore applying for CTR.

Chart 10: CTR recipients by age group, comparison of March 2020 and March 2021

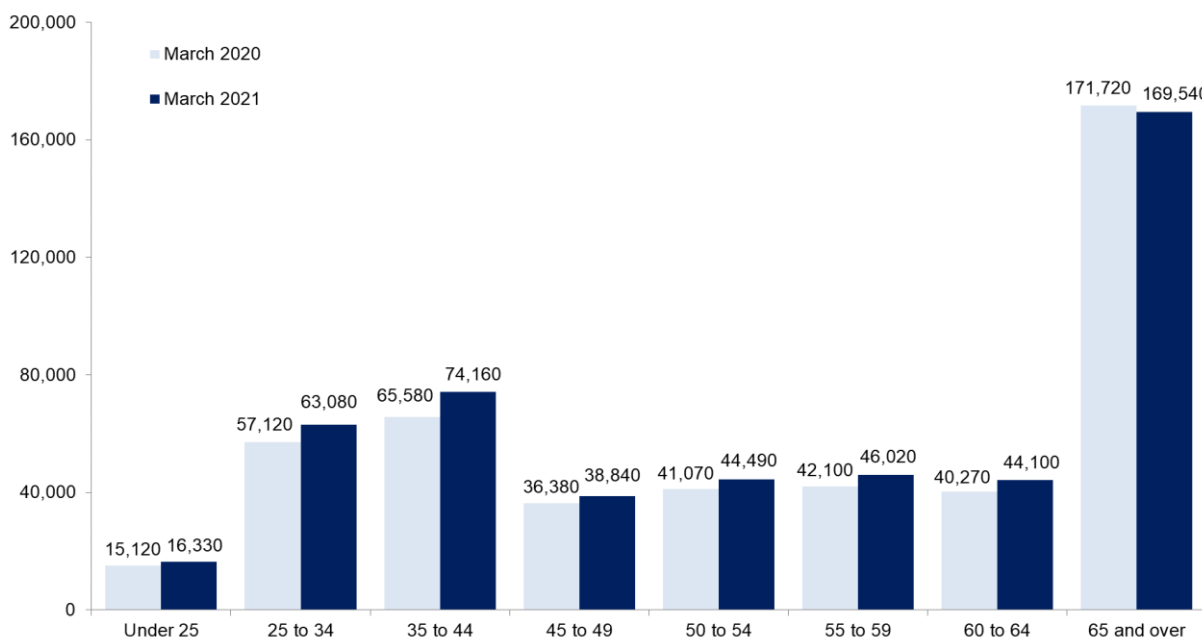
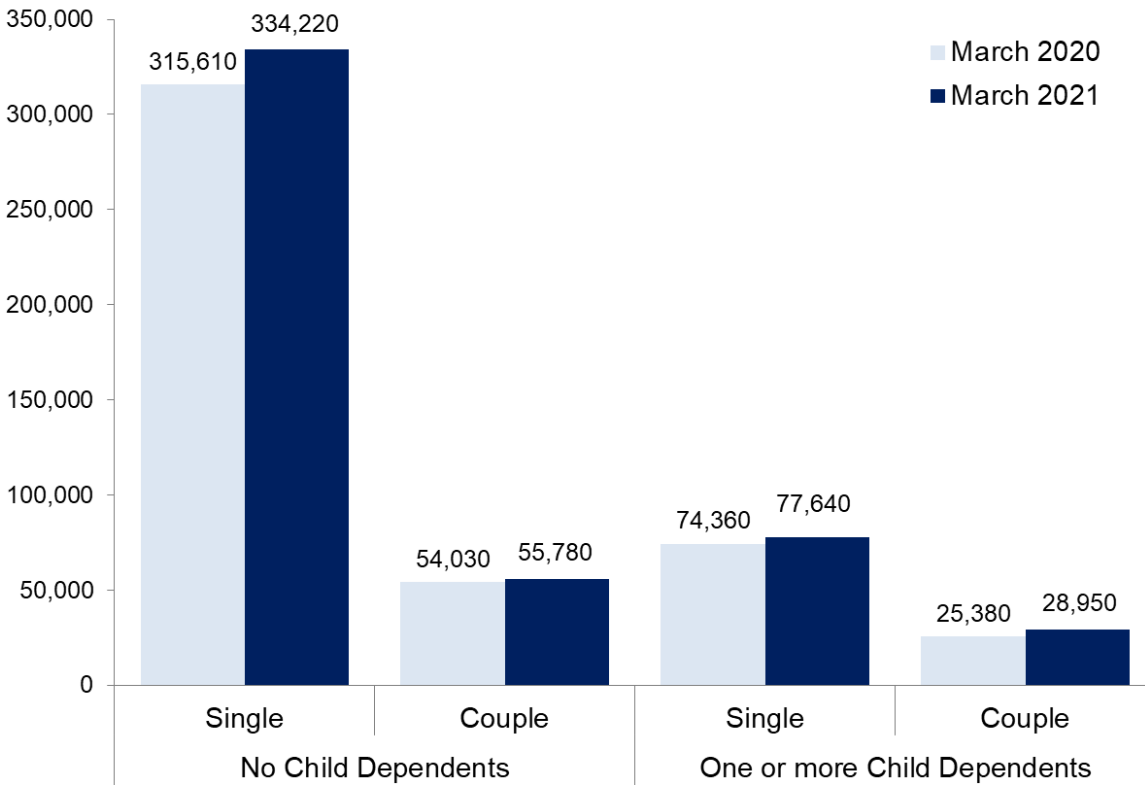


Chart 11 shows the number of CTR recipients by family type in March 2021. Between March 2020 and March 2021, CTR recipients increased for all family types, with couples having one or more child dependants rising the most by 14 per cent to 28,950 CTR recipients.

In March 2021, over two thirds of CTR recipients (67 per cent) were single with no child dependent, similar to March 2020. Lone parents made up 16 per cent, and 17 per cent were couples (with or without children) similar to the proportions observed in March 2020.

Chart 11: CTR recipients by family type, comparison of March 2020 and March 2021



2.4 CTR recipients by deprivation

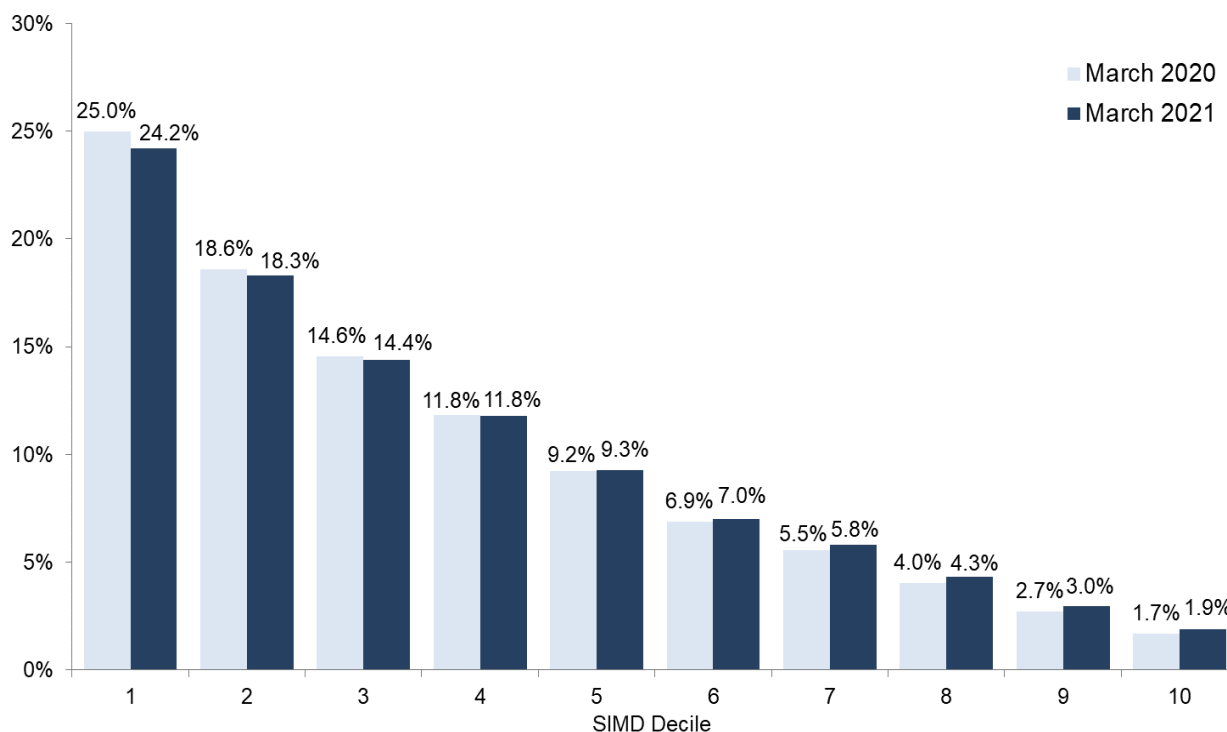
The Scottish Index of Multiple Deprivation (SIMD) is the Scottish Government's official tool for identifying areas of multiple deprivation. It divides Scotland into 6,976 datazones, each containing around 350 households or approximately 700-800 people. Each datazone has a calculated 'deprivation score' and these scores are then used to rank the datazones.

Decile 1 contains the ten per cent most deprived datazones, Decile 2 contains the next ten per cent most deprived, and so on.

It should be noted that the overall SIMD score is a relative measure and assesses deprivation across seven domains – income, employment, education, health, access to services, crime and housing. The CTR scheme is principally concerned with income and household circumstances as a basis for making awards (see Figure 3).

Between March 2020 and March 2021, CTR recipients increased in all deciles with the percentage increase greatest in the least deprived datazones. This percentage change may be greater at the lower deprivation levels as the numbers of CTR recipients are smaller resulting in larger percentage increases. Decile 1 increased by 3 per cent whilst decile 10 increased by 20 per cent. Chart 12 shows the spread of CTR recipients across areas of deprivation, using SIMD deciles as described above, which shows that the proportions in each decile have remained similar to proportions in March 2020 despite the increases observed at a decile level. It can be observed that CTR recipients are heavily concentrated in areas of highest deprivation, with 57 per cent of CTR recipients (282,220) in the lowest three deciles in March 2021 compared to 58 per cent in March 2020.

Chart 12: CTR recipients by deprivation, comparison of March 2020 and March 2021



Further details of SIMD2020 are available at <https://www.gov.scot/news/scottish-index-of-multiple-deprivation-2020/>.

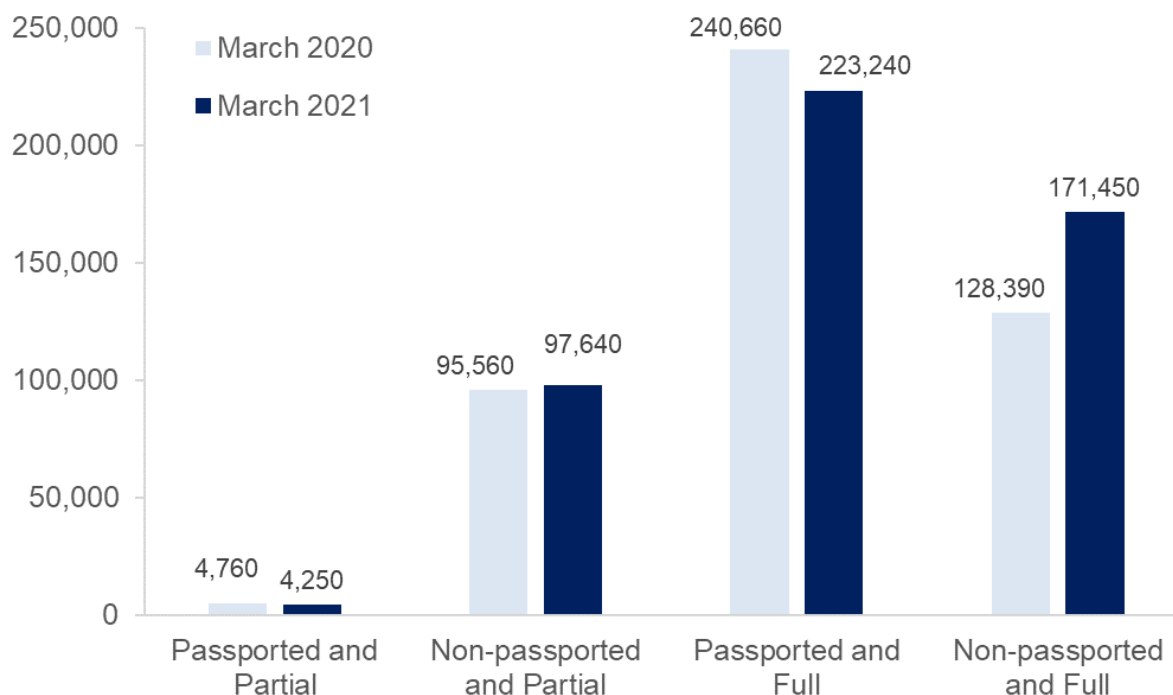
2.5 Full and partial CTR

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

Between March 2020 and March 2021, the number of CTR recipients increased for those that received full and partial award status. Partial CTR increased by 2 per cent and full CTR increased by 7 per cent. The number of partial awards increased in April 2020 (for both passported and non passported) and fluctuated marginally during the subsequent few months before gradually decreasing over the remaining financial year. The numbers of full awards for non-passported CTR recipients have increased gradually over this time having risen sharply in April and May 2020 compared to the decreasing trend observed for CTR recipients in receipt of full CTR from passported benefits. The number of CTR recipients by full or partial award and passported status from March 2020 to March 2021 is available in the supplementary tables.

Chart 13 compares the number of CTR recipients in March 2020 and March 2021 by full or partial award and passported status. It can be seen that the rise in CTR recipients is predominantly driven by the 34 per cent rise in non-passported and full CTR recipients from 128,390 CTR recipients in March 2020 to 171,450 CTR recipients in March 2021.

Chart 13: CTR recipients by full or partial award and passported status, comparison of March 2020 and March 2021



The proportion of CTR recipients receiving full CTR who are in receipt of a passporting benefit and have no non-dependants¹ living in their household decreased from 51 per cent in March 2020 to 49 per cent in April 2020. During this time, the proportion of CTR recipients receiving full CTR from a non-passporting benefit increased by 2 per cent to 30 per cent in April 2020. Since then, CTR recipients receiving full CTR in receipt of a passporting benefit have gradually decreased to 45 per cent whilst CTR recipients

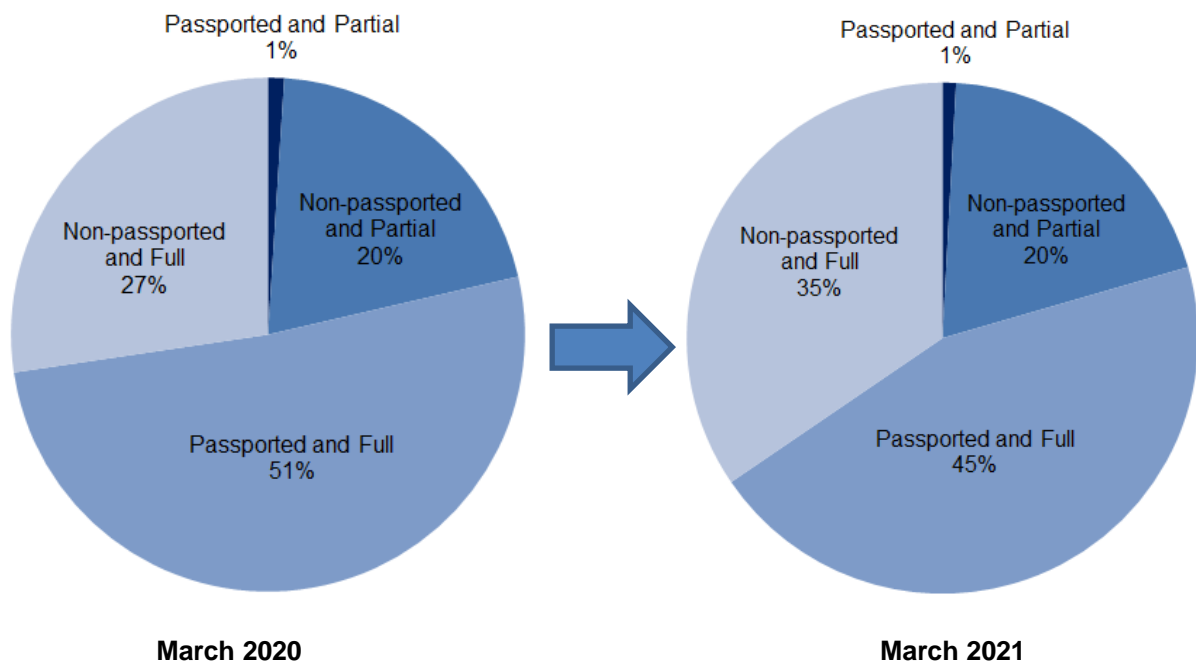
¹ A non-dependant is someone who normally lives with the CTR recipient such as an adult son, daughter, relative or friend. Boarders, sub-tenants and joint tenants are not non-dependants.

receiving full CTR from a non passporting benefit increased gradually to 35 per cent in March 2021.

In March 2021, 54 per cent of CTR recipients were non-passported CTR recipients, a rise from 48 per cent in March 2020. Of this, 35 per cent of CTR recipients (171,450) were awarded full CTR and the remainder (97,640 CTR recipients) were awarded partial CTR.

Of all CTR recipients, just under four-fifths (79 per cent, 394,690 CTR recipients) were in receipt of full CTR in March 2021, similar to March 2020.

Chart 14: CTR recipients by full or partial award, comparison of March 2020 and March 2021 ^a



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

3. Weekly Income Forgone Estimates

The CTR scheme reduces the amount of Council Tax a local authority can expect to receive, although the Scottish Government provides funding to each local authority to reflect that their Council Tax income is lower due to CTR. Weekly income forgone figures are reported monthly (the final published quarterly publication was in September 2020 for the period April – June 2020) and the following section provides the most recent data. The weekly income forgone estimates are based on the number of CTR recipients multiplied by the average weekly CTR amount per recipient for each local authority and benefit type for the given month. When a household's Council Tax liability is reduced due to the CTR scheme, it reduces the amount of Council Tax a local authority can collect.

The total Council Tax weekly income forgone due to CTR was £7.328 million in March 2021, an increase of 12 per cent compared to March 2020. This rise is in line with the increase in CTR recipients mentioned above during this period. A breakdown of the total weekly income forgone by each local authority between March 2020 and March 2021 is shown in Table 3. It can be seen that Glasgow City accounted for one-fifth (20 per cent) of the total weekly income forgone for Scotland followed by City of Edinburgh (8 per cent) and North Lanarkshire (7 per cent) in March 2021. This is consistent with the higher numbers of CTR recipients recorded for these local authorities and is similar to the proportions observed in March 2020.

Table 3: CTR weekly estimate of income forgone (£000's) by local authority, March 2020 to March 2021^{1, 2, 3}

	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	% Change (Mar 20-Mar 21)
SCOTLAND	6,524.8	7,217.7	7,339.5	7,334.2	7,360.1	7,390.2	7,364.7	7,333.2	7,311.0	7,302.3	7,280.8	7,300.3	7,328.0	12.3%
Aberdeen City	195.6	206.5	212.4	214.3	216.7	228.6	227.5	228.7	232.3	235.1	238.6	239.8	240.8	23.1%
Aberdeenshire	164.6	191.6	195.8	192.5	195.9	195.4	194.9	192.4	191.0	185.0	191.9	193.0	193.5	17.5%
Angus	104.5	116.9	116.7	115.3	115.7	115.8	115.3	114.1	113.2	113.9	112.3	113.3	113.3	8.4%
Argyll and Bute	102.1	117.0	118.5	117.4	118.4	117.6	116.2	115.5	115.4	115.4	115.2	114.4	114.9	12.5%
City of Edinburgh	478.9	527.0	552.5	564.0	560.0	564.2	566.8	569.8	563.7	566.1	557.4	560.5	558.0	16.5%
Clackmannanshire	67.1	75.0	76.3	76.0	76.3	76.8	76.3	75.5	75.1	74.9	74.9	75.0	75.2	12.0%
Dumfries and Galloway	174.1	202.5	199.2	197.7	198.4	196.8	196.6	196.5	196.7	196.1	192.4	192.3	191.8	10.1%
Dundee City	231.2	257.7	257.9	260.1	261.2	261.5	260.2	259.1	256.7	253.1	252.5	252.2	253.0	9.4%
East Ayrshire	175.0	192.8	196.5	197.0	196.8	197.7	195.4	194.7	194.3	194.4	194.2	195.0	195.8	11.9%
East Dunbartonshire	89.7	103.7	102.7	101.7	102.9	103.5	100.9	100.6	99.9	99.8	99.5	99.4	99.4	10.8%
East Lothian	97.6	107.4	109.8	109.8	110.4	110.5	109.1	109.4	110.3	109.8	109.5	110.5	109.8	12.5%
East Renfrewshire	69.3	78.0	79.5	79.7	80.4	81.2	80.1	79.9	78.7	80.3	79.4	79.6	81.0	16.8%
Falkirk	153.6	167.4	169.7	168.7	169.7	169.5	169.3	168.8	169.5	169.4	169.8	171.0	171.8	11.9%
Fife	388.1	423.5	426.0	425.0	427.9	430.7	432.6	433.4	435.1	436.7	436.6	439.4	443.0	14.1%
Glasgow City	1329.6	1444.6	1491.3	1492.2	1499.7	1500.1	1487.7	1475.1	1467.4	1463.5	1460.6	1454.6	1465.5	10.2%
Highland	235.5	287.2	282.4	276.3	274.6	274.8	272.9	269.8	268.6	268.3	268.3	271.2	271.0	15.1%
Inverclyde	128.0	138.7	140.1	138.1	137.5	137.5	136.8	137.0	136.1	135.8	138.4	134.0	134.5	5.1%
Midlothian	92.9	100.6	102.9	102.6	102.4	103.0	102.4	102.0	101.6	101.4	100.9	101.4	102.0	9.7%
Moray	72.5	81.0	82.7	82.7	83.4	83.7	83.4	82.3	82.3	81.7	81.8	82.0	82.8	14.3%
Na h-Eileanan Siar	26.0	28.1	28.2	28.0	28.1	28.1	27.9	27.7	27.7	27.6	27.6	27.6	27.6	6.1%
North Ayrshire	230.3	256.1	256.1	253.1	253.7	253.5	256.6	250.8	251.2	251.6	251.1	264.7	267.8	16.3%
North Lanarkshire	443.1	485.8	494.1	496.4	500.2	503.8	500.9	498.1	495.7	493.9	489.9	488.1	491.9	11.0%
Orkney Islands	15.9	18.1	18.8	18.7	19.1	19.2	19.2	19.1	19.0	19.1	18.6	18.9	19.1	20.0%
Perth and Kinross	118.5	130.1	129.2	129.0	130.3	132.8	134.7	134.6	134.6	137.6	138.1	139.6	140.6	18.6%
Renfrewshire	249.2	276.9	290.9	291.8	290.6	290.2	288.3	287.4	285.2	284.3	283.0	282.8	283.1	13.6%
Scottish Borders	105.3	120.4	123.1	123.5	123.5	123.8	125.3	124.1	122.9	121.2	120.9	119.5	118.4	12.4%
Shetland Islands	13.3	14.8	15.0	15.1	15.1	15.4	15.5	15.8	15.7	15.6	15.6	15.3	15.6	16.8%
South Ayrshire	156.1	167.3	168.2	167.4	167.6	168.5	168.5	169.0	169.0	169.0	168.9	170.3	170.0	8.9%
South Lanarkshire	381.6	420.5	423.6	423.0	425.2	425.2	423.5	423.8	422.3	422.2	421.4	425.0	426.6	11.8%
Stirling	79.5	86.5	88.2	88.6	88.3	89.7	88.6	87.9	88.1	87.9	87.6	87.9	87.7	10.3%
West Dunbartonshire	162.3	168.8	170.7	171.5	171.4	171.4	172.3	172.2	172.4	171.6	171.5	170.1	169.8	4.6%
West Lothian	193.4	225.1	220.5	217.1	218.7	220.1	218.7	218.1	219.3	220.0	212.3	211.9	212.9	10.1%

¹ Recipients are as at monthly count date. See Methodology Notes, Section 2 for more details. Available at <https://www.gov.scot/publications/council-tax-reduction/>² Weekly income forgone estimates are based on the number of CTR recipients multiplied by the average weekly CTR amount per recipient 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. Percentage change are based on unrounded figures.

3.1 Weekly income forgone over time

The total weekly income forgone estimates for Scotland (see section 5 for more details) has increased from £7.092 million in April 2013 to £7.328 million in March 2021. The income forgone estimates follow the same general pattern as the number of CTR recipients, with the exception of April 2017, 2018 and 2019 where there is a large increase in the income forgone from the previous month whilst the number of CTR recipients decreased. This is due to an increase in Council Tax between March and April of each year (as shown in Chart 1). The exception is in 2020 when CTR recipients increased due to the economic impacts of the Covid-19 pandemic.

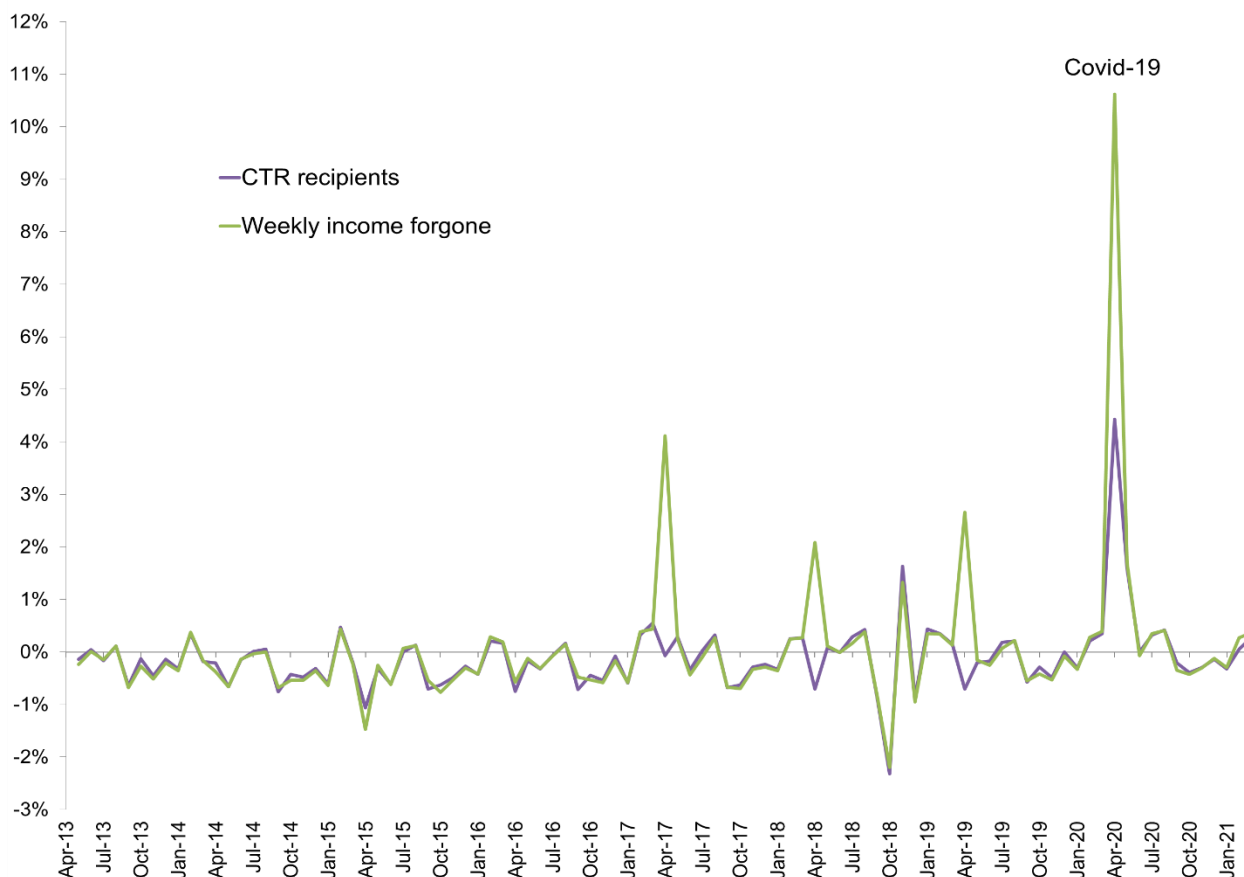
Until March 2020, all local authorities had seen a decrease in their weekly estimates of CTR income forgone since April 2013 contributed to by a decrease in CTR recipients, with the exception of Aberdeenshire whose weekly estimate of CTR income forgone had increased by just over £10,000 in March 2020 (after a reported rise of just under £5,000 in March 2019) when compared to April 2013.

The number of CTR recipients and weekly income forgone have been closely linked, with most of the variability in income forgone being driven by the number of CTR recipients. However in April 2020, the weekly income forgone increased sharply by 10.6 per cent from the previous month as a result of the annual increase in Council Tax but also the increase in CTR recipients (4.4 per cent) as a result of the initial economic impacts of Covid-19 resulting in more claimants and therefore recipients of the CTR scheme. This is the largest monthly rise for both weekly income forgone and CTR recipients since the CTR scheme began. As a result, the weekly income forgone in March 2021 is now higher than when the scheme began in April 2013.

In March 2021, more than two-thirds of local authorities had seen an increase in their weekly estimates of CTR income forgone since the scheme began, with Glasgow City's weekly estimate of CTR income forgone almost £60,000 more in March 2021 when compared to April 2013.

Chart 15 shows the month-on-month percentage changes in the number of CTR recipients and the weekly income forgone for April 2013 to March 2021. Rather than a sustained increase in income forgone, the chart spikes in April annually since 2017 (whilst the numbers of CTR recipients continue to decrease with the exception of 2020) due to changes in Council Tax. After the increases in Council Tax, the month-on-month comparisons decrease and follow previously observed patterns with the exception of 2020-21 where the number of recipients and weekly income forgone continued to rise and peaked in August 2020.

Chart 15: Month-on-month percentage change in CTR recipients and weekly estimates of income forgone in Scotland, April 2013 to March 2021



The Recipients and Income Forgone tables, previously published (25 May 2021) for the March 2021 data release, show an increase in the on-going costs of the scheme due largely to Council Tax increases and the initial economic impacts of Covid-19 in April and May 2020. Other factors that affect the total income forgone by local authorities include age, structure of the population and household income. Chart 15 also shows small peaks in the number of CTR recipients and weekly income forgone at the beginning and middle of each calendar year, indicating a possible seasonal effect.

The weekly income forgone estimate for each local authority for each month between April 2013 and March 2021 are also provided in the Recipients and Income Forgone tables.

3.2 Average weekly awards by passported status

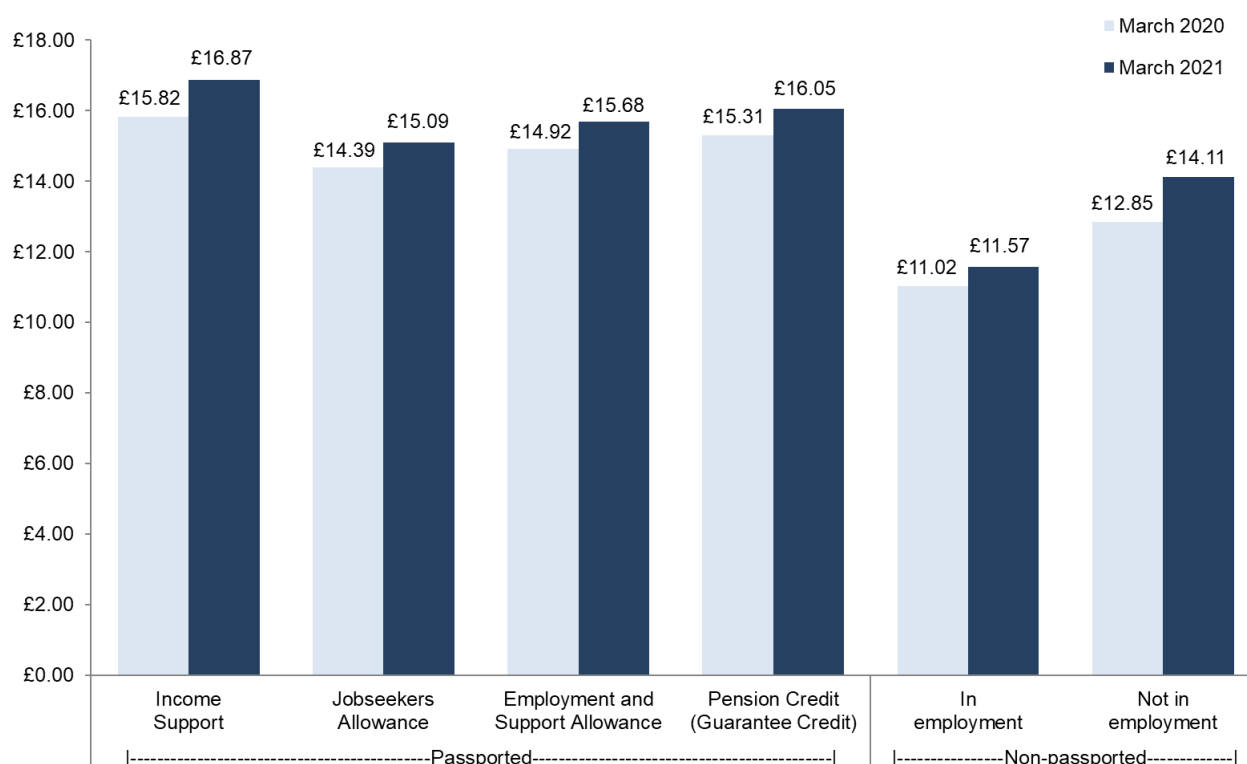
In March 2021, the average weekly award per CTR recipient was £14.76 per week, up from £13.91 in March 2020. Increases in Council Tax rates in April 2020 and a sharp rise in CTR recipients as a result of the initial economic impacts of Covid-19 contributed to this. Therefore, in April 2020, the average weekly award per CTR recipient had risen to £14.73, the largest monthly increase since the scheme began.

Average weekly award per CTR recipient varied by both local authority (ranging from £12.90 to £17.35) and passported status in March 2021. These figures are included in the supplementary tables.

All passported benefits saw increases in average weekly awards per CTR recipient in March 2021 compared to March 2020 partly explained by Council Tax bills going up in April 2020. Some key variations are:

- Those non-passported and not in employment saw the largest increase (£1.26) in award in 2020-21.
- Non-passported CTR recipients who were in employment received the least on average per week at £11.57 (having also risen the least by 55 pence compared to March 2020). Those on Income Support received the most at £16.87.
- Passported income forgone will generally be higher (£15.91 in March 2021), by virtue of being on a passporting benefit, these CTR recipients will be in receipt of full CTR in almost all cases compared with £13.77 for non passported CTR recipients in March 2021.
- Chart 16 shows the average weekly award per CTR recipient by passported status.

Chart 16: Average weekly award by passported status, comparison of March 2020 and March 2021



The average weekly award by passported status and by local authorities are provided in the supplementary tables.

3.3 Average weekly awards by age and family type

Chart 17 shows the average weekly income forgone estimates by age group which has recorded an increase in all age categories in March 2021. Most of the rise happened in April 2020 as expected, after which the average weekly awards by age levelled off for the remainder of the financial year. The under 25 age category had the lowest average weekly award at £13.12 which also increased the least since March 2020. The average weekly income forgone estimate is generally higher at each age category until the 60 to 64 category was reached at which point it decreased.

Chart 17: Average weekly award by age group, comparison of March 2020 and March 2021

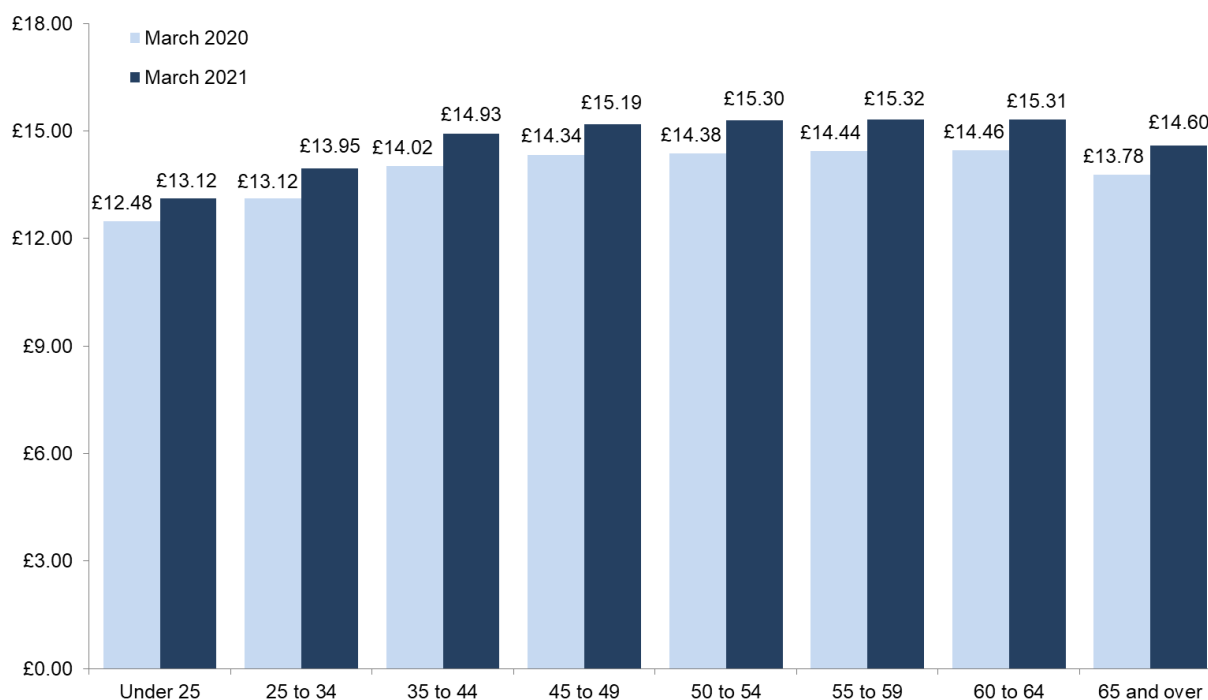
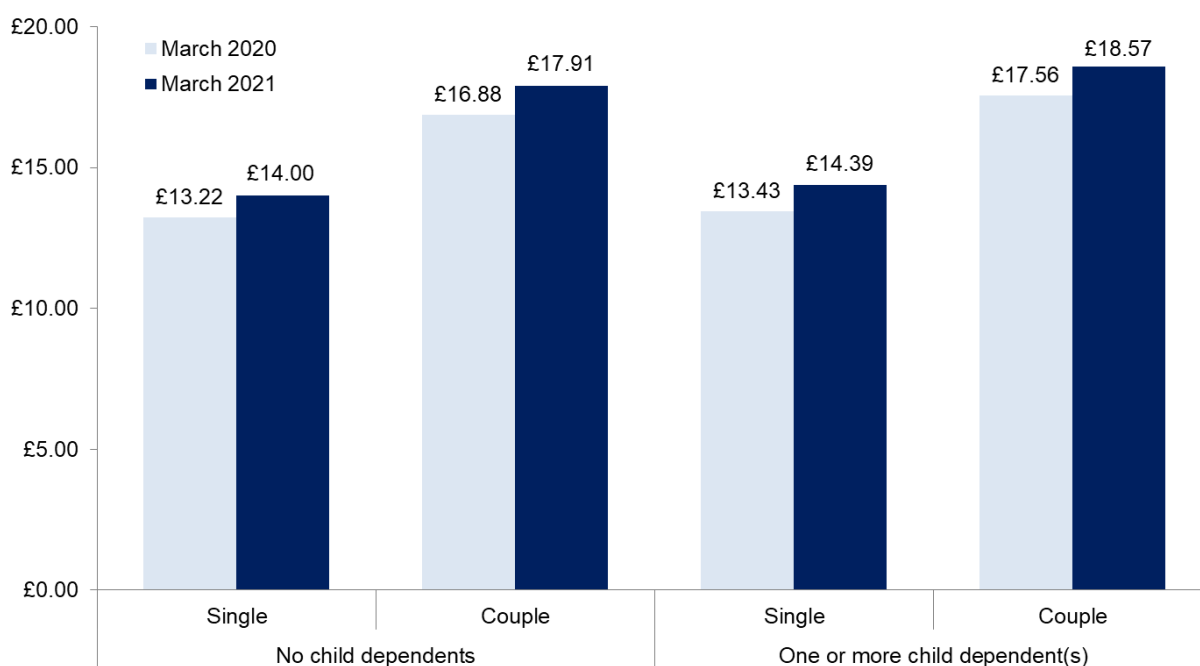


Chart 18 shows the average weekly award by family type in March 2021 which has recorded an increase in all family categories since March 2020. It can be observed that couples generally have a higher average weekly awards than single adults. Single adults with no child dependents received the lowest average weekly award at £14.00 compared to couples with dependent children who had the highest average weekly award at £18.57. Most of the rise in average weekly award happened in April 2020 as expected after which the average weekly awards levelled off for the remainder of the financial year.

Chart 18: Average weekly award by family status, comparison of March 2020 and March 2021



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 1 April 1991. Band A properties are liable for the lowest rate of Council Tax and Band H attracts the highest rate.

Chart 19 shows the proportion of CTR recipients by Council Tax Band in March 2021, with local authority level figures provided in the supplementary tables. There are more CTR recipients in the lower bands, with 40 per cent in Band A compared to just 5 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 19: CTR recipients by Council Tax Band, March 2021

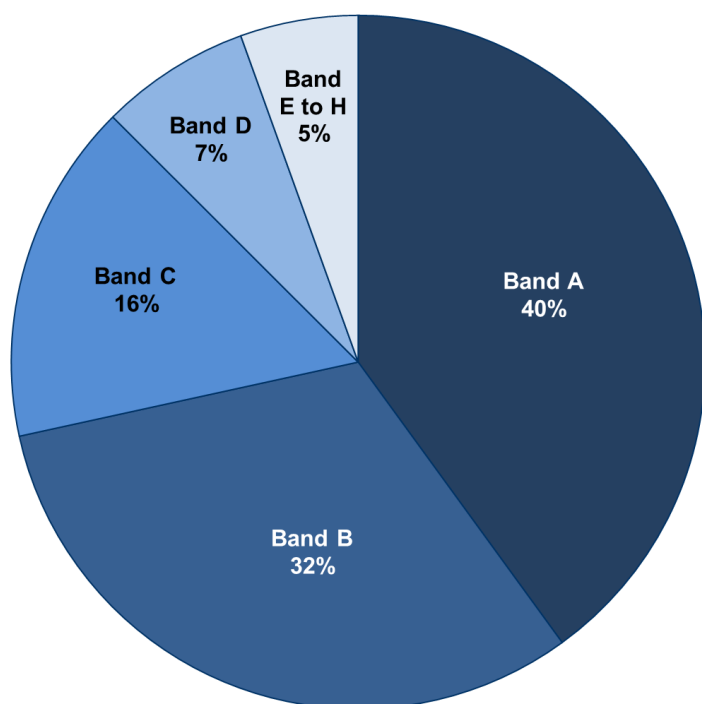


Chart 20: Proportion of chargeable dwellings in receipt of CTR by Council Tax Band, March 2021

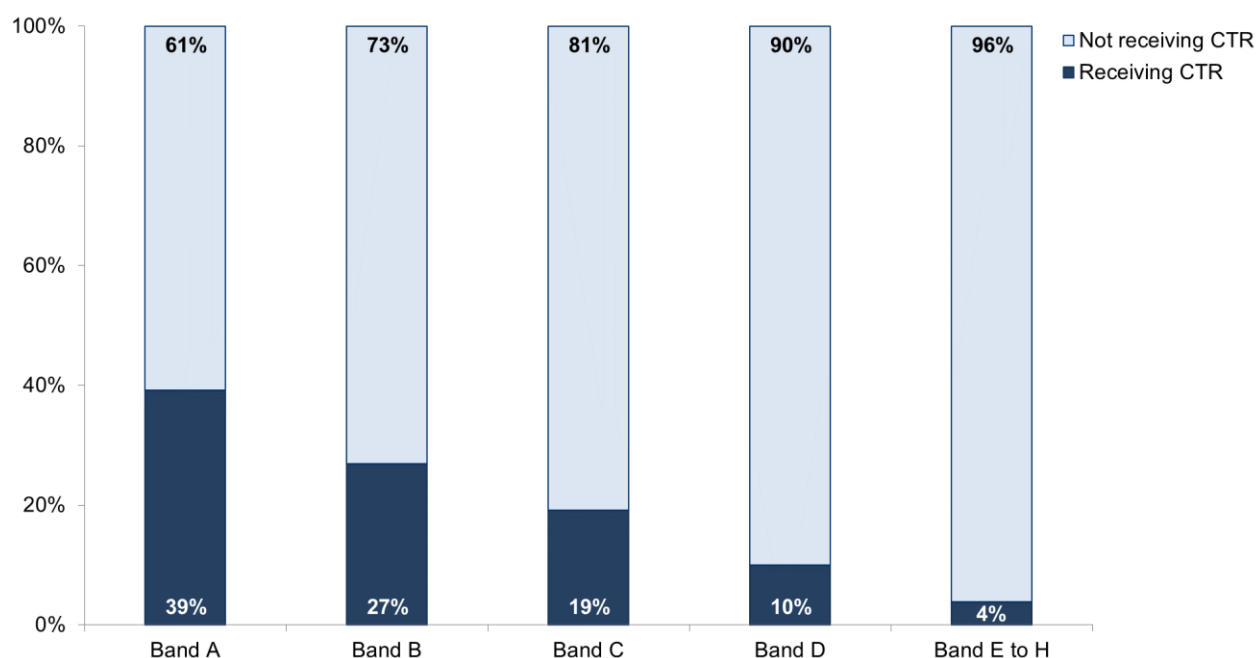
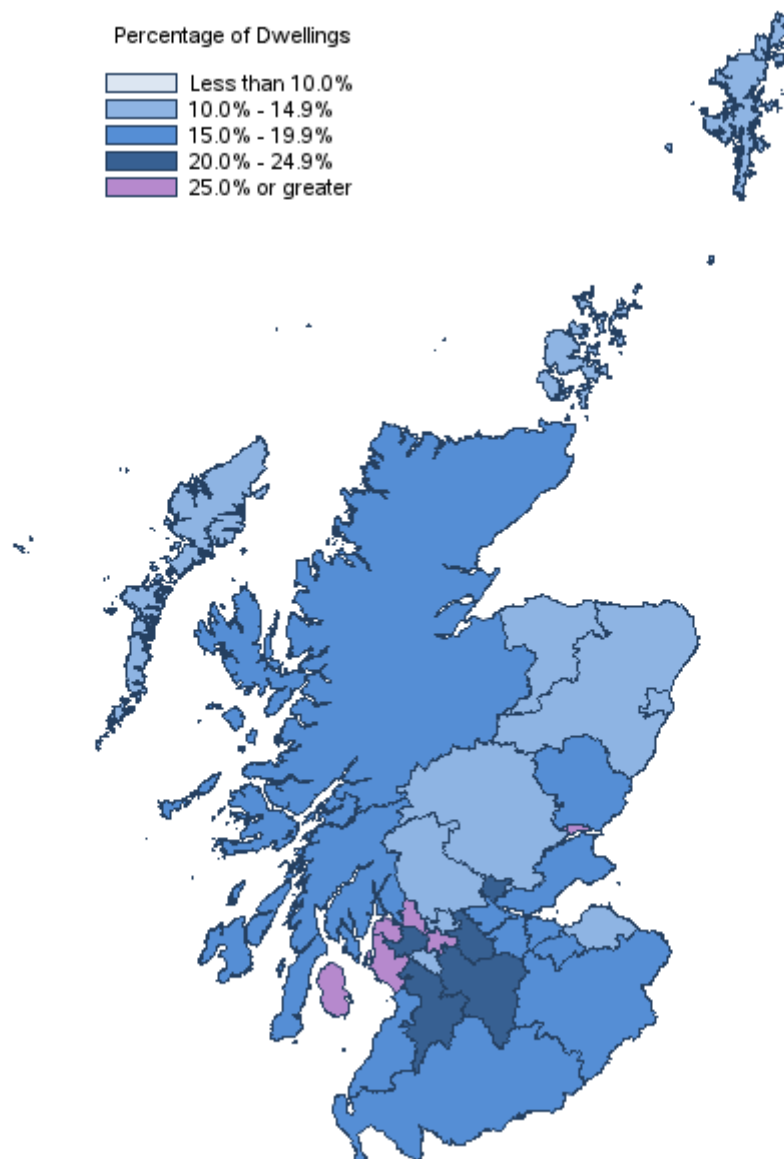


Chart 20 shows the proportion of chargeable dwellings in receipt of CTR by Council Tax band. Band A has the highest proportion of dwellings in receipt of CTR at 39 per cent. The proportion decreases as Council Tax band increases to only 4 per cent for Bands E to H.

In March 2021, one-fifth (20 per cent) of chargeable dwellings in Scotland were in receipt of CTR. This figure varied between local authorities, reflecting differences in the household characteristics of the population, Council Tax levels and household incomes. Glasgow City had the highest proportion of their chargeable dwellings in receipt of CTR recipients (32 per cent) and Shetland Islands the lowest (11 per cent). The map in Figure 4 illustrates the proportion of dwellings in each local authority in receipt of CTR, with the relevant data found in the supplementary tables.

Figure 4: Proportion of chargeable dwellings in receipt of CTR by local authority, March 2021



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Ordnance Survey Licence number 100024655. Map generated in SAS Enterprise Guide.

5. CTR Impact on Council Tax Income

In Scotland in 2020-21, the total gross Council Tax charged, before CTR, was £3.050 billion and the provisional income forgone due to CTR was £374.9 million. The large increase in provisional income forgone due to CTR in 2020-21 compared to the final audited figure of £335.0 million in 2019-20 is a result of the economic impact of Covid-19. This means that in total CTR accounted for 12.3 per cent of total gross Council Tax. 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 over a fifth of households receive partial CTR as mentioned 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 each year between 2013-14 and 2020-21 by local authority. The 2013-14 to 2019-20 figures have been the subject of audit. The 2020-21 figures are provisional. These figures represent an increase of 4 percent in the total value of reductions in Scotland between 2013-14 and 2020-21, compared to a decrease of 6 per cent between 2013-14 and 2019-20 recorded last year as a result of the increase in CTR scheme costs due to the economic impacts of Covid-19.

Most local authorities have therefore seen an increase in the total value of reductions due to CTR between 2013-14 and 2020-21. The largest percentage increases were seen in Aberdeenshire (24 per cent), Aberdeen City (20 per cent) and Orkney Islands (17 per cent). Details of the changes in income forgone are available in the supplementary tables published with this report.

Table 4: Total reductions in Council Tax income through CTR scheme (£ millions) by local authority, 2013-14 to 2020-21

	2013-14 ^a	2014-15 ^a	2015-16 ^a	2016-17 ^a	2017-18 ^a	2018-19 ^a	2019-20 ^a	2020-21 ^b
Scotland	359.7	343.8	329.9	319.6	327.3	330.9	335.0	374.9
Aberdeen City	9.8	9.2	9.1	9.3	9.6	9.8	10.0	11.8
Aberdeenshire	7.6	7.2	7.1	7.2	7.6	7.7	7.9	9.4
Angus	5.5	5.3	5.2	5.1	5.3	5.3	5.3	5.8
Argyll and Bute	5.8	5.6	5.3	5.1	5.2	5.3	5.3	6.0
City of Edinburgh	27.7	26.5	24.9	23.8	24.7	24.7	24.6	28.4
Clackmannanshire	3.7	3.5	3.4	3.3	3.4	3.4	3.5	3.9
Dumfries and Galloway	8.9	8.6	8.3	8.1	8.4	8.5	8.8	9.8
Dundee City	12.8	12.2	11.9	11.7	11.9	12.0	12.0	13.3
East Ayrshire	10.0	9.4	9.0	8.6	8.7	8.8	9.0	10.1
East Dunbartonshire	4.8	4.6	4.4	4.2	4.3	4.4	4.6	5.1
East Lothian	5.6	5.4	5.2	4.8	4.9	5.0	5.1	5.7
East Renfrewshire	3.9	3.8	3.6	3.5	3.7	3.6	3.6	4.2
Falkirk	8.7	8.2	7.9	7.6	7.8	7.9	8.0	8.8
Fife	21.7	20.8	20.0	19.5	20.2	20.7	20.5	22.6
Glasgow City	71.8	68.6	66.2	64.0	65.9	67.4	68.0	76.0
Highland	12.7	12.0	11.7	11.4	12.0	11.9	12.0	13.9
Inverclyde	7.1	6.7	6.5	6.2	6.2	6.4	6.6	6.9
Midlothian	5.3	5.1	4.9	4.7	4.8	4.8	4.8	5.3
Moray	3.9	3.7	3.6	3.6	3.7	3.7	3.8	4.2
Na h-Eileanan Siar	1.6	1.5	1.4	1.3	1.3	1.3	1.3	1.4
North Ayrshire	11.9	11.5	11.3	10.9	11.3	11.3	11.6	12.9
North Lanarkshire	25.5	24.4	23.1	22.0	22.2	22.4	22.9	25.4
Orkney Islands	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.9
Perth and Kinross	6.9	6.5	6.3	6.2	6.2	6.2	6.2	6.8
Renfrewshire	13.8	13.2	12.6	12.1	12.2	12.4	12.7	14.4
Scottish Borders	5.8	5.5	5.2	5.0	5.1	5.1	5.2	6.0
Shetland Islands	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.8
South Ayrshire	8.8	8.6	8.1	7.8	8.1	8.1	8.2	8.7
South Lanarkshire	21.8	21.1	20.1	19.3	19.3	19.5	19.8	21.9
Stirling	4.6	4.4	4.2	4.0	4.0	4.0	4.1	4.6
West Dunbartonshire	9.8	9.4	8.9	8.7	8.4	8.6	8.4	8.9
West Lothian	10.4	9.8	9.4	9.3	9.2	9.5	9.8	11.1

^a Final audited figures, published in Scottish Local Government Financial Statistics and available at: <https://www.gov.scot/collections/local-government-finance-statistics/>

^b These are provisional figures which are derived from information supplied by local authorities to Scottish Government on the statistical return Council Tax Collection Return, Quarter 4 2020-21 (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 1 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 forgone 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 2020 to March 2021 were:

Month	Count Date	Month	Count Date
Apr. 2020	23/04/2020	Oct. 2020	08/10/2020
May 2020	21/05/2020	Nov. 2020	05/11/2020
Jun. 2020	18/06/2020	Dec. 2020	03/12/2020
Jul. 2020	16/07/2020	Jan. 2021	14/01/2021
Aug. 2020	13/08/2020	Feb. 2021	11/02/2021
Sept. 2020	10/09/2020	Mar. 2021	11/03/2021

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. Nevertheless, administrative data is not always complete and where this occurs the report and supplementary tables details the number and nature of missing data. This is particularly true of this publication where we seek to report on the characteristics of the recipients and the amounts they receive.

A full methodology guide is available at: <https://www.gov.scot/publications/council-tax-reduction/>

For information on total CTR income forgone 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 supplementary tables alongside this publication. The following list of tables will be available at <https://www.gov.scot/ISBN/978-1-80201-040-4>.

1. Number of CTR recipients and weekly income forgone estimates

- 1.1: CTR recipients and weekly income forgone in Scotland, April 2013 to March 2021
- 1.2: Percentage changes since previous month for CTR recipients and weekly income forgone, April 2013 to March 2021

2. Number of CTR recipients

- 2.1: CTR recipients by local authority, March 2020 to March 2021
- 2.2: CTR recipients by monthly change, March 2020 to March 2021
- 2.3: CTR recipients by local authority as a proportion of the Scottish CTR Population, March 2021
- 2.4: CTR recipients by local authority, percentage change between April 2013 and March 2021
- 2.5: CTR recipients by local authority and passported status, March 2021
- 2.6: CTR recipients by passported status, March 2020 to March 2021
- 2.7: CTR recipients by age, family type and gender, March 2021
- 2.8: CTR recipients by age and family type, March 2021
- 2.9: CTR recipients by deprivation, March 2020 and March 2021
- 2.10: CTR recipients by full or partial award and passported status, March 2020 to March 2021
- 2.11: CTR recipients by full or partial award as a proportion of the Scottish CTR recipients, March 2020 and March 2021

3. Weekly income forgone estimates

- 3.1: Weekly income forgone estimates (£000's) by local authority, March 2020 to March 2021
- 3.2: Average weekly award by local authority and passported status, March 2021
- 3.3: Average weekly award by age and family type, March 2021
- 3.4: Average weekly award by family status, March 2020 and March 2021

4. Chargeable dwellings and Council Tax Bands

- 4.1: CTR recipients by local authority and Council Tax Band, March 2021
- 4.2: Proportion of chargeable dwellings in receipt of CTR by Council Tax Band, March 2021

5. CTR impact on Council Tax income

- 5.1: Total reduction in Council Tax income (£ millions) through CTR by local authority, 2013-14 to 2020-21
- 5.2: Percentage of chargeable dwellings in receipt of CTR by local authority, March 2021

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: <https://www.gov.scot/publications/producing-official-statistics/pages/revisions-and-corrections/>

Further information on CTR Statistics, including the supplementary tables, previous publications and local authority charts and tables, is available from <https://www.gov.scot/collections/local-government-finance-statistics/#counciltaxreduction>

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 eddie.chan@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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