

Table A: Block Grant Adjustments - OBR forecasts October 2021 (£m)

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Income Tax	-11,989	-12,996	-13,861	-14,571	-15,167	-16,036	-16,862
LBTT	-397	-620	-664	-688	-717	-753	-802
SLfT	-87	-90	-82	-82	-77	-69	-78
Total Tax	-12,473	-13,706	-14,607	-15,340	-15,961	-16,859	-17,742

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
AA	523	521	545	579	605	630	648
PIP	1,583	1,723	1,933	2,176	2,390	2,619	2,820
DLA	722	687	687	692	664	639	657
CA	292	295	323	351	378	413	453
IIDS	81	79	79	80	78	77	75
SDA	8	7	6	5	4	4	3
TOTAL SS	3,208	3,313	3,573	3,884	4,120	4,381	4,656

indicates outturn data

All BGAs are calculated using the IPC method

Figures may not sum due to rounding

Table B In-year reconciliations to the 2021-22 Budget

	2021-22 BGAs set at 2021-22 Scottish Budget in January (£m)	2021-22 BGAs based on OBR 27 October forecast (£m)	Change in the forecast BGA from Scottish Budget (£m)
LBTT	-515	-620	-104
SLfT	-95	-90	+5
Social Security Benefits with a BGA*	+3,310	+3,313	+3
Total	+2,699	+2,603	-96

* CA, DLA, PIP, IIDA, SDA, AA