

PUBLIC SERVICES AND GOVERNMENT

Council Tax Reduction in Scotland, July to September 2018

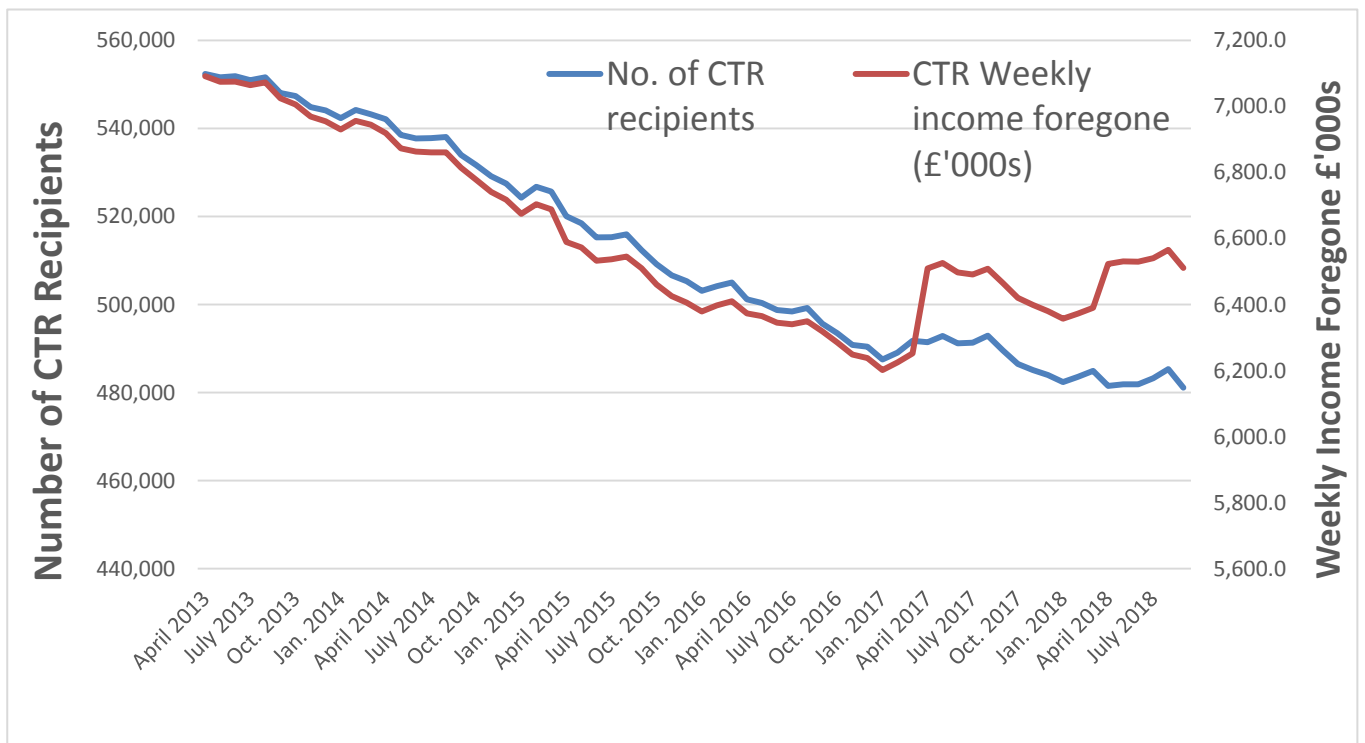
This publication provides statistics on the Council Tax Reduction (CTR) scheme, which reduces the Council Tax liability of low income households in Scotland. A CTR 'recipient' can be a single person or a couple, with or without children, since Council Tax is charged on a per-dwelling basis, rather than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

The statistics are based on data extracts from local authorities, and cover the time period July to September 2018.

Key Points

- There were 481,100 CTR recipients in September 2018.
- The total weekly income foregone by local authorities on CTR in September 2018 was £6.5 million.
- There were 71,280 fewer CTR recipients in September 2018 than at the beginning of the scheme in April 2013. This is a decline of 12.9 per cent. The fall in recipients is gradual, but Council Tax reforms and increases in April 2017 and further increases in 2018 resulted in increases in the total weekly CTR awarded.

Chart 1: CTR recipients and Income Foregone, April 2013 to September 2018



The number of CTR recipients for each local authority in July to September 2018 is shown in Table 1.

Table 1: CTR Recipients by Local Authority, July to September 2018 ^{1,2}

	Jul-18	Aug-18	Sep-18
SCOTLAND	483,250	485,310	481,100
Aberdeen City	14,150	14,160	14,110
Aberdeenshire	11,370	11,340	11,390
Angus	8,790	8,750	8,810
Argyll and Bute	6,760	6,770	6,750
Clackmannanshire	4,970	5,050	5,010
Dumfries and Galloway	13,350	13,380	13,250
Dundee City	17,900	17,980	17,880
East Ayrshire	13,170	13,210	13,170
East Dunbartonshire	5,270	5,230	5,200
East Lothian	6,940	6,950	6,910
East Renfrewshire	4,470	4,480	4,410
Edinburgh, City of	34,180	33,940	33,700
Eilean Siar	2,190	2,190	2,200
Falkirk	13,200	13,240	13,220
Fife	32,110	32,150	31,960
Glasgow City	89,160	89,480	88,790
Highland	17,420	18,580	17,240
Inverclyde	9,860	9,850	9,780
Midlothian	6,490	6,520	6,510
Moray	5,770	5,750	5,730
North Ayrshire	17,090	17,170	17,080
North Lanarkshire	36,440	36,790	36,480
Orkney Islands	1,190	1,200	1,190
Perth and Kinross	8,740	8,790	8,720
Renfrewshire	18,240	18,300	18,150
Scottish Borders	8,450	8,400	8,280
Shetland Islands	1,050	1,050	1,050
South Ayrshire	11,110	11,110	11,020
South Lanarkshire	30,630	30,640	30,400
Stirling	5,570	5,600	5,590
West Dunbartonshire	12,310	12,340	12,230
West Lothian	14,910	14,930	14,900

Notes:

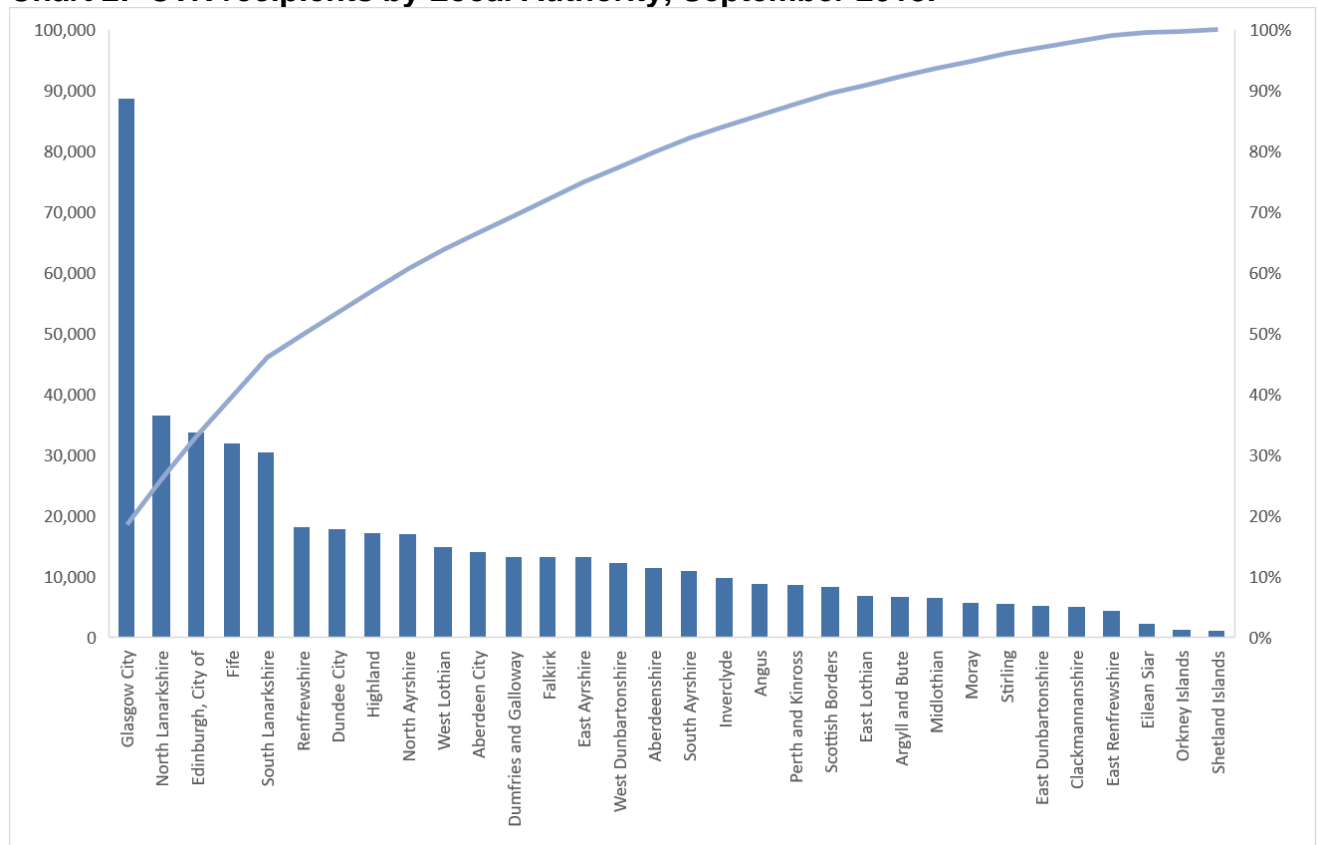
¹ Recipients are as at monthly count date. See Methodology Notes, Section 2 for more details. Available at <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/Methodology/Ctaxreductionmethod>

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

Chart 2 shows the number of CTR recipients by local authority for September 2018 in descending order, with the cumulative total of recipients represented by the line. It can be seen that the five local authorities with the highest numbers of CTR recipients accounted for almost half (46 per cent) of the total for Scotland in September 2018. The five local authorities are

- Glasgow City with over 18 per cent (88,790) of the total;
- North Lanarkshire, accounting for 8 per cent (36,480 recipients);
- Edinburgh City and Fife, with 7 per cent (33,700 and 31,960 recipients respectively); and
- South Lanarkshire, 6 per cent each (30,400 recipients).

Chart 2: CTR recipients by Local Authority, September 2018.



The total weekly income foregone for each local authority in July, August and September 2018 is shown in Table 2. The total for Scotland was £6.5 million in September 2018.

Table 2: Weekly Income Foregone by Local Authority, July to September 2018.^{1,2,3}

	Jul-18	Aug-18	Sep-18
SCOTLAND	6,540.4	6,565.7	6,510.7
Aberdeen City	195.6	195.4	195.2
Aberdeenshire	154.1	153.9	154.7
Angus	105.1	105.0	105.4
Argyll and Bute	102.4	102.5	102.1
Clackmannanshire	65.0	66.0	65.6
Dumfries and Galloway	169.0	169.0	167.8
Dundee City	236.1	236.7	235.3
East Ayrshire	172.9	173.5	172.8
East Dunbartonshire	84.3	83.6	83.6
East Lothian	96.4	96.5	96.2
East Renfrewshire	71.4	71.4	70.3
Edinburgh, City of	492.5	489.8	486.7
Eilean Siar	26.1	26.0	26.0
Falkirk	157.6	158.1	157.8
Fife	408.5	409.3	406.3
Glasgow City	1,324.0	1,327.9	1,319.2
Highland	240.6	255.8	236.3
Inverclyde	126.4	126.4	125.5
Midlothian	96.9	97.2	96.8
Moray	74.2	73.9	73.5
North Ayrshire	224.7	225.5	224.5
North Lanarkshire	442.3	446.1	442.5
Orkney Islands	14.5	14.6	14.6
Perth and Kinross	122.8	123.6	122.7
Renfrewshire	245.0	245.9	244.2
Scottish Borders	103.9	103.3	101.9
Shetland Islands	12.8	12.9	13.0
South Ayrshire	159.7	159.7	159.0
South Lanarkshire	380.8	380.7	376.9
Stirling	78.4	78.7	79.0
West Dunbartonshire	170.1	170.4	169.1
West Lothian	186.4	186.5	186.3

Notes:

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

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

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

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ISBN 978-1-78781-428-8 (web only)

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