

## PUBLIC SERVICES AND GOVERNMENT

### Council Tax Reduction in Scotland, April to June 2017

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 April to June 2017.

#### Key Points

- There were 491,180 Council Tax Reduction recipients in Scotland in June 2017.
- The total weekly income foregone by local authorities on Council Tax Reduction in June 2017 was £6.5 million.
- The total number of Council Tax Reduction recipients in Scotland was 11.1 per cent (61,200 recipients) lower in June 2017 than it was at the beginning of the scheme in April 2013. In general, this fall has been gradual, punctuated by small rises each January to March. Since April 2017, reforms to Council Tax and Council Tax Reduction have exerted an upward pressure on recipient numbers, interrupting the overall downward trend.

Chart 1: CTR recipients in Scotland, April 2013 to June 2017



The number of recipients for each local authority in April, May and June 2017 is shown in Table 1. The total number in Scotland increased from 491,760 in March 2017 to 492,860 in May 2017, related to reforms to Council Tax and CTR which took effect from 1 April 2017:

- Local authorities were permitted to raise their level of Council Tax by up to 3 per cent, following 9 years of Council Tax ‘freeze’.
- The ‘proportions’ in Band E to H were increased, thereby increasing Council Tax bills for properties in these bands. A new relief was introduced through the CTR scheme, protecting certain below-median income households from the increase.
- The CTR child premium was increased by 25 per cent.

**Table 1: CTR Recipients by Local Authority, April to June 2017** <sup>1,2</sup>

	Apr-17	May-17	Jun-17
<b>SCOTLAND</b>	<b>491,430</b>	<b>492,860</b>	<b>491,180</b>
Aberdeen City	14,200	14,270	14,250
Aberdeenshire	11,920	12,260	12,300
Angus	8,760	8,820	8,850
Argyll and Bute	7,000	7,020	6,980
Clackmannanshire	5,320	5,350	5,260
Dumfries and Galloway	13,360	13,370	13,370
Dundee City	18,190	18,160	18,320
East Ayrshire	13,560	13,630	13,560
East Dunbartonshire	5,510	5,500	5,400
East Lothian	7,070	7,150	7,150
East Renfrewshire	4,610	4,630	4,620
Edinburgh, City of	35,600	35,740	35,720
Eilean Siar	2,410	2,400	2,360
Falkirk	13,530	13,650	13,490
Fife	31,640	31,560	31,480
Glasgow City	90,030	90,580	90,460
Highland	17,980	17,800	17,560
Inverclyde	9,730	9,790	9,790
Midlothian	6,700	6,670	6,610
Moray	5,880	5,910	5,870
North Ayrshire	17,290	17,290	17,320
North Lanarkshire	36,830	36,830	36,920
Orkney Islands	1,230	1,240	1,230
Perth and Kinross	9,090	9,060	8,960
Renfrewshire	18,440	18,550	18,470
Scottish Borders	8,680	8,680	8,590
Shetland Islands	1,050	1,060	1,060
South Ayrshire	11,390	11,370	11,360
South Lanarkshire	31,000	30,980	30,850
Stirling	5,730	5,760	5,730
West Dunbartonshire	12,640	12,660	12,250
West Lothian	15,080	15,130	15,090

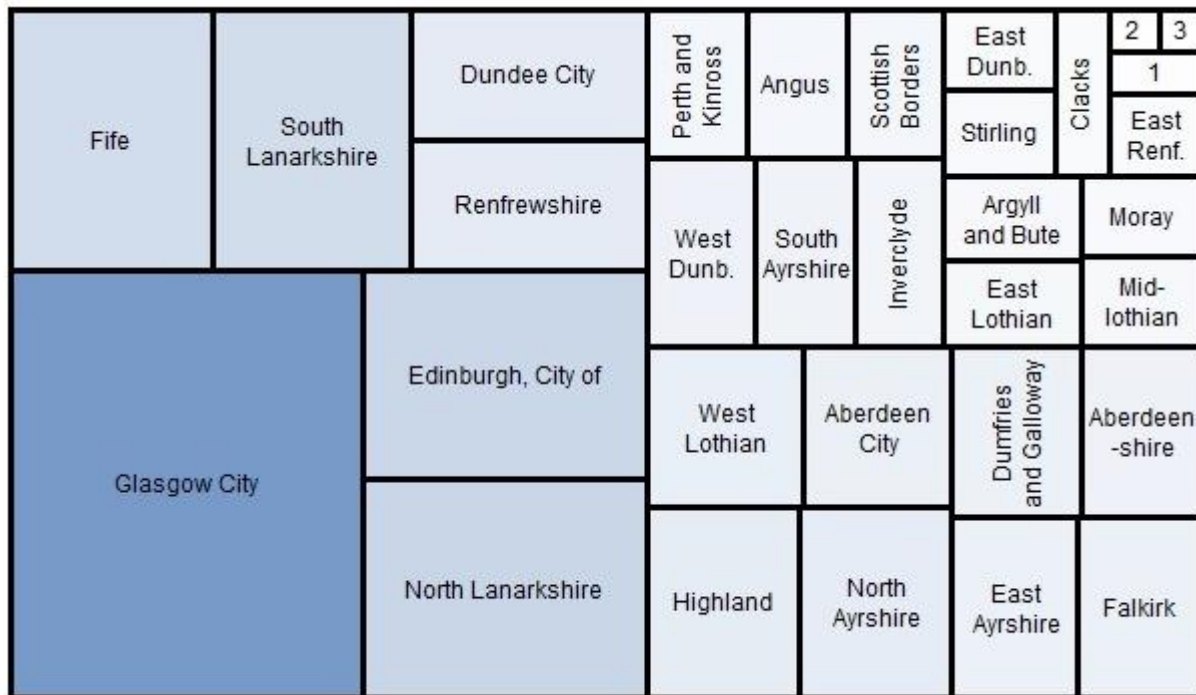
**Notes:**

<sup>1</sup> 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>

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

Figure 1 shows CTR recipients by local authority for June 2017 in a treemap, using the data from Table 1. This allows a visual comparison of the number of recipients in each local authority. The five local authorities with the highest numbers of CTR recipients accounted for almost half (45 per cent) of the total for Scotland in June 2017. Glasgow City accounted for the highest proportion of Scotland's CTR recipients, with 18 per cent (90,460) of the total. The other four authorities with the highest proportion of CTR recipients were North Lanarkshire, accounting for 8 per cent (36,920 recipients); Edinburgh City, had 7 per cent (35,720 recipients); and Fife and South Lanarkshire, 6 per cent each (31,480 and 30,850 recipients respectively).

Figure 1: Treemap of CTR recipients by Local Authority, June 2017.



**Key:** 1 = Eilean Siar  
 2 = Orkney Islands  
 3 = Shetland Islands  
 Clacks = Clackmannanshire  
 East Dunb. = East Dunbartonshire  
 East Renf. = East Renfrewshire  
 West Dunb. = West Dunbartonshire

The total weekly income foregone for each local authority in April, May and June 2017 is shown in Table 2. The total for Scotland was £6.5 million in June 2017; an increase of almost £250,000 a week in income foregone since March 2017, reflecting the reforms listed in the first paragraph on page 2.

**Table 2: CTR weekly estimate of income foregone (£000's) by Local Authority, April to June 2017** <sup>1, 2, 3</sup>

	Apr-17	May-17	Jun-17
<b>SCOTLAND</b>	<b>6,509.2</b>	<b>6,525.6</b>	<b>6,497.1</b>
Aberdeen City	190.7	191.5	190.8
Aberdeenshire	157.3	161.5	162.0
Angus	103.0	103.8	104.4
Argyll and Bute	104.1	104.1	103.4
Clackmannanshire	67.8	68.0	66.9
Dumfries and Galloway	166.5	166.0	165.9
Dundee City	236.0	235.2	236.8
East Ayrshire	175.1	175.5	174.8
East Dunbartonshire	86.6	86.8	85.1
East Lothian	96.9	97.6	97.3
East Renfrewshire	72.3	72.7	72.4
Edinburgh, City of	495.2	497.7	497.4
Eilean Siar	27.6	27.5	27.1
Falkirk	156.6	157.7	156.2
Fife	396.3	395.4	393.9
Glasgow City	1,307.2	1,314.0	1,311.0
Highland	243.5	241.3	237.5
Inverclyde	122.5	122.8	122.4
Midlothian	98.2	98.0	96.7
Moray	74.1	74.4	73.8
North Ayrshire	222.7	222.7	222.6
North Lanarkshire	438.1	438.0	438.8
Orkney Islands	14.6	14.8	14.7
Perth and Kinross	125.7	125.2	123.5
Renfrewshire	241.3	242.9	241.2
Scottish Borders	104.4	104.3	103.4
Shetland Islands	12.5	12.6	12.5
South Ayrshire	161.3	160.9	160.6
South Lanarkshire	378.3	379.0	376.8
Stirling	79.5	79.7	79.2
West Dunbartonshire	168.2	168.6	163.7
West Lothian	185.0	185.3	184.4

**Notes:**

<sup>1</sup> 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>

<sup>2</sup> 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.

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

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The data collected for this statistical bulletin:

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