

PUBLIC SERVICES AND GOVERNMENT

Council Tax Reduction in Scotland, July to September 2017

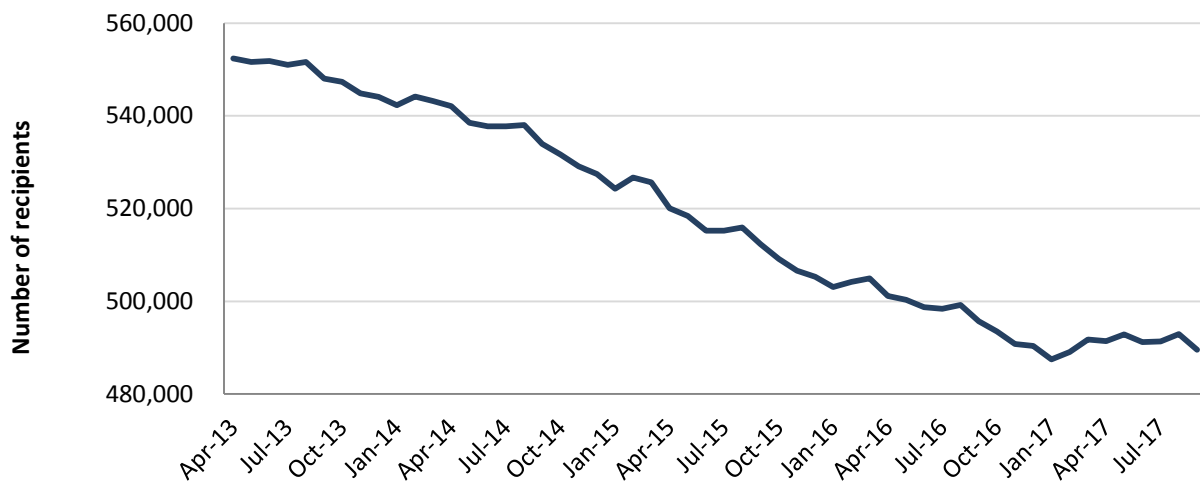
This publication provides statistics on the Council Tax Reduction (CTR) scheme, which reduces the Council Tax liability of lower income households in Scotland. A CTR 'recipient' can be a single person or a couple, with or without children, since Council Tax is charged on a per-dwelling basis, rather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

The statistics are based on data extracts from local authorities, and cover the time period July to September 2017.

Key Points

- There were 489,560 Council Tax Reduction recipients in Scotland in September 2017.
- The total weekly income foregone by local authorities on Council Tax Reduction in September 2017 was £6.5 million.
- The total number of Council Tax Reduction recipients in Scotland was 11.4 per cent (62,820 recipients) lower in September 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, increases to Council Tax and reforms to Council Tax Reduction have exerted an upward pressure on recipient numbers, although the longer-term downward trend continues.

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



The number of recipients for each local authority in July to September 2017 is shown in Table 1. The total number in Scotland decreased from 491,760 in March 2017 to 489,560 in September 2017. Several reforms to Council Tax and CTR took effect in 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 multipliers used to calculate Council Tax for Bands E to H properties were changed, thereby increasing Council Tax bills for properties in these bands. A new relief was introduced through the CTR scheme, protecting certain below-median income, low capital households from the increase caused by these multiplier changes.
- The CTR child premium was increased by 25 per cent.

Table 1: CTR Recipients by Local Authority, July to September 2017 ^{1, 2}

	Jul-17	Aug-17	Sep-17
SCOTLAND	491,320	492,920	489,560
Aberdeen City	14,250	14,290	14,170
Aberdeenshire	11,890	11,960	11,900
Angus	8,850	8,910	8,800
Argyll and Bute	6,990	7,020	6,970
Clackmannanshire	5,210	5,290	5,270
Dumfries and Galloway	13,400	13,370	13,330
Dundee City	18,350	18,460	18,330
East Ayrshire	13,620	13,620	13,470
East Dunbartonshire	5,400	5,390	5,360
East Lothian	7,130	7,150	7,070
East Renfrewshire	4,610	4,610	4,580
Edinburgh, City of	35,490	35,370	34,880
Eilean Siar	2,330	2,330	2,300
Falkirk	13,570	13,620	13,590
Fife	31,680	31,740	31,480
Glasgow City	90,490	90,650	90,250
Highland	17,500	17,710	17,590
Inverclyde	9,770	9,820	9,810
Midlothian	6,610	6,610	6,550
Moray	5,860	5,860	5,820
North Ayrshire	17,410	17,490	17,410
North Lanarkshire	37,070	37,200	36,990
Orkney Islands	1,220	1,220	1,190
Perth and Kinross	8,980	9,040	8,940
Renfrewshire	18,490	18,570	18,440
Scottish Borders	8,520	8,600	8,570
Shetland Islands	1,050	1,050	1,050
South Ayrshire	11,370	11,430	11,370
South Lanarkshire	30,860	30,870	30,710
Stirling	5,740	5,750	5,700
West Dunbartonshire	12,490	12,640	12,580
West Lothian	15,150	15,310	15,120

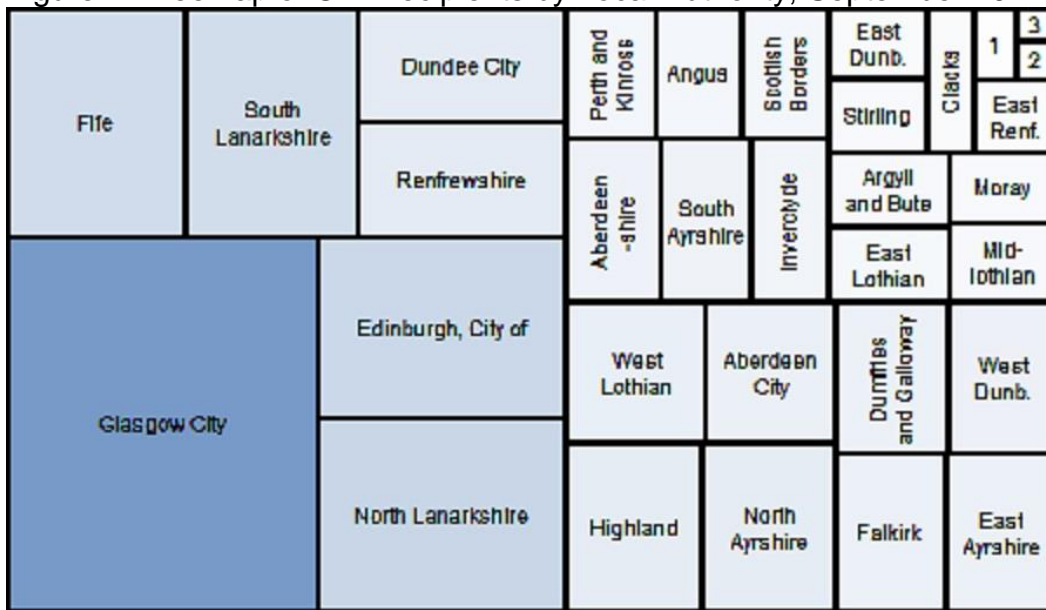
Notes:

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.

Figure 1 shows CTR recipients by local authority for September 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 (46 per cent) of the total for Scotland in September 2017. Glasgow City accounted for the highest proportion of Scotland's CTR recipients, with 18 per cent (90,250) of the total. The other four authorities with the highest proportion of CTR recipients were North Lanarkshire, accounting for 8 per cent (36,990 recipients); Edinburgh City, had 7 per cent (34,880 recipients); and Fife and South Lanarkshire, 6 per cent each (31,480 and 30,710 recipients respectively).

Figure 1: Treemap of CTR recipients by Local Authority, September 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 July, August and September 2017 is shown in Table 2. The total for Scotland was £6.5 million in September 2017; an increase of slightly over £200,000 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, July to September 2017^{1, 2, 3}

	Jul-17	Aug-17	Sep-17
SCOTLAND	6,490.9	6,508.4	6,465.0
Aberdeen City	190.6	191.4	189.7
Aberdeenshire	157.1	157.6	157.3
Angus	104.2	104.7	103.4
Argyll and Bute	103.2	103.6	102.8
Clackmannanshire	66.2	67.1	66.9
Dumfries and Galloway	165.8	165.4	165.1
Dundee City	237.0	237.8	235.9
East Ayrshire	175.6	175.7	173.8
East Dunbartonshire	85.1	85.0	84.5
East Lothian	97.0	97.1	96.0
East Renfrewshire	72.2	72.2	71.7
Edinburgh, City of	491.8	493.7	487.6
Eilean Siar	26.8	26.8	26.6
Falkirk	157.3	157.9	157.6
Fife	396.6	396.9	393.1
Glasgow City	1,308.8	1,309.7	1,303.4
Highland	236.7	238.7	237.3
Inverclyde	122.0	122.0	122.1
Midlothian	96.6	96.5	95.4
Moray	73.4	73.2	72.7
North Ayrshire	223.8	224.6	223.4
North Lanarkshire	440.1	441.6	439.2
Orkney Islands	14.5	14.5	14.2
Perth and Kinross	123.3	124.1	122.7
Renfrewshire	241.6	242.3	240.7
Scottish Borders	102.4	103.1	102.7
Shetland Islands	12.4	12.4	12.4
South Ayrshire	160.3	160.8	160.2
South Lanarkshire	376.7	377.0	375.4
Stirling	79.3	79.3	78.6
West Dunbartonshire	167.0	168.6	168.3
West Lothian	185.3	186.9	184.6

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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