



PUBLIC SERVICES AND GOVERNMENT

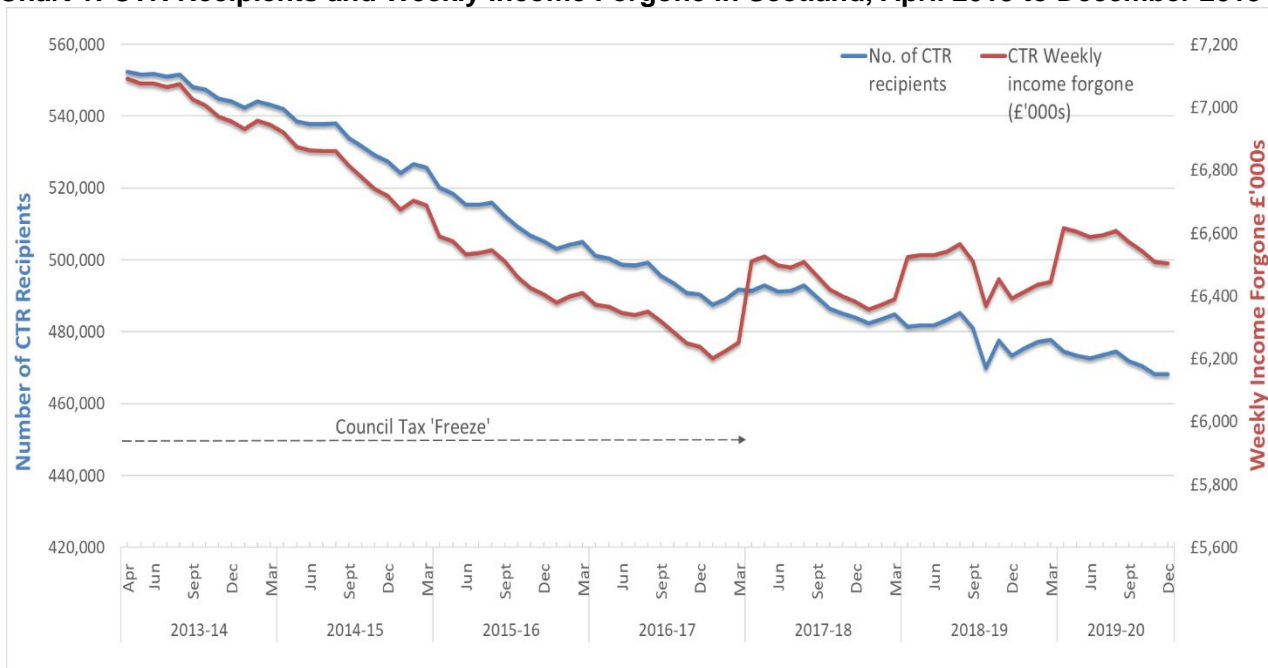
Council Tax Reduction in Scotland, October to December 2019

This quarterly publication provides statistics on the Council Tax Reduction (CTR) scheme, which reduces the Council Tax (CT) liability of lower income households in Scotland. A CTR 'recipient' can be a single person or a couple, with or without children, since CT 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 October to December 2019.

- There were 468,150 CTR recipients in Scotland in December 2019, a marginal decrease of 0.5 per cent over this quarter.
- The total weekly income forgone by local authorities on CTR in December 2019 was £6.503 million.
- The total number of CTR recipients in Scotland has gradually decreased by 15.2 per cent (84,230 recipients) between the beginning of the scheme in April 2013, and December 2019. However CT and CTR reforms alongside annual increases in CT since April 2017 have resulted in increases in the total weekly CTR awarded (as shown in Chart 1 below).

Chart 1: CTR Recipients and Weekly Income Forgone in Scotland, April 2013 to December 2019



1. CTR Recipients

Chart 1 (page 1) shows the number of CTR recipients in Scotland decreasing marginally between October and December 2019, with the numbers remaining similar between November and December 2019. This has been the general pattern seen for the same period in most years. Over the three month period, the number of CTR recipients in Scotland decreased by 0.5 per cent to 468,150 in December 2019. However as has previously been observed, the roll out of Universal Credit (UC) from September 2018 to several large local authorities including Glasgow City, City of Edinburgh and Aberdeen City is likely to have contributed to the fluctuations seen in the number of CTR cases towards the end of 2018. In addition to on-going natural migration, the Department for Work and Pensions is looking to move people from their current benefits to UC which may result in future fluctuations in the number of CTR recipients.

The number of CTR recipients for each local authority between October and December 2019 is shown in Table 1 below. Most local authorities recorded a decrease in CTR recipients (24 out of 32 local authorities), with the largest percentage decrease recorded in Fife (-2.2 per cent) followed by Midlothian (-2.1 per cent).

Table 1: CTR Recipients by Local Authority, October to December 2019^{1,2}

	Oct-19	Nov-19	Dec-19	% Change (Oct-Dec 19)
SCOTLAND	470,420	468,140	468,150	-0.5%
Aberdeen City	13,490	13,480	13,610	0.9%
Aberdeenshire	11,740	11,640	11,680	-0.4%
Angus	8,510	8,430	8,420	-1.0%
Argyll and Bute	6,560	6,500	6,520	-0.5%
City of Edinburgh	33,080	32,920	32,860	-0.7%
Clackmannanshire	5,000	4,960	4,960	-0.7%
Dumfries and Galloway	13,140	13,070	13,140	0.0%
Dundee City	17,610	17,500	17,410	-1.1%
East Ayrshire	13,030	12,990	13,010	-0.2%
East Dunbartonshire	5,430	5,410	5,380	-0.8%
East Lothian	6,790	6,730	6,750	-0.5%
East Renfrewshire	4,260	4,220	4,240	-0.6%
Falkirk	12,650	12,600	12,570	-0.7%
Fife	30,040	29,790	29,360	-2.2%
Glasgow City	87,710	87,500	87,400	-0.4%
Highland	16,490	16,400	16,520	0.2%
Inverclyde	9,840	9,820	9,700	-1.4%
Midlothian	6,210	6,100	6,070	-2.1%
Moray	5,500	5,430	5,420	-1.5%
Na h-Eileanan Siar	2,110	2,120	2,120	0.3%
North Ayrshire	16,620	16,550	16,610	-0.1%
North Lanarkshire	35,920	35,660	35,920	0.0%
Orkney Islands	1,220	1,240	1,240	2.1%
Perth and Kinross	8,230	8,180	8,150	-1.0%
Renfrewshire	18,040	17,940	17,970	-0.4%
Scottish Borders	8,210	8,200	8,250	0.5%
Shetland Islands	1,070	1,060	1,070	-0.8%
South Ayrshire	10,530	10,520	10,460	-0.7%
South Lanarkshire	29,850	29,750	29,820	-0.1%
Stirling	5,450	5,420	5,420	-0.6%
West Dunbartonshire	11,480	11,390	11,330	-1.3%
West Lothian	14,620	14,660	14,730	0.8%

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

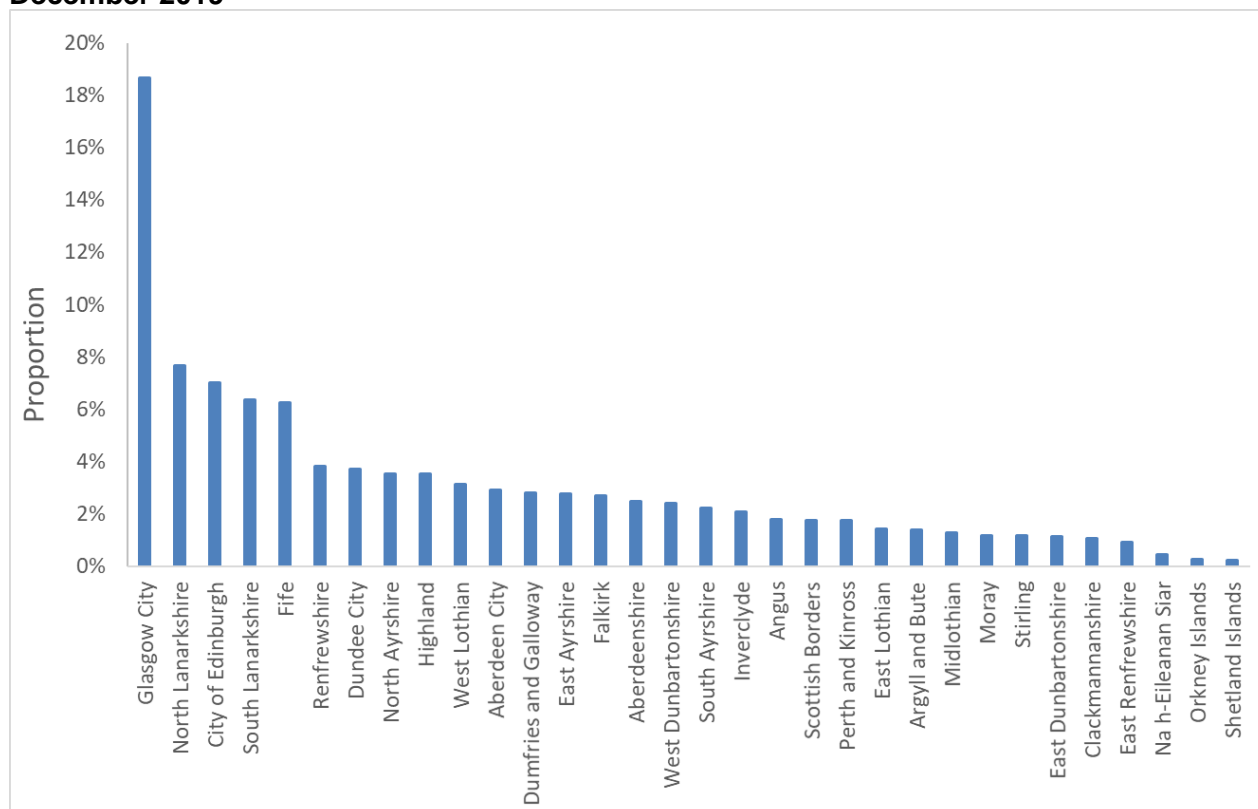
² Figures are rounded to the nearest 10. Components may not sum to total due to rounding. Percentage change are based on unrounded figures.

Chart 2 below shows the number of CTR recipients by local authority as a proportion of the Scottish CTR population for December 2019 in descending order. It can be seen that Glasgow City accounted for the highest proportion, almost one fifth of all recipients in Scotland which is more than twice the number of recipients in North Lanarkshire (the next highest ranking authority). In contrast, the three island authorities accounted for just 1 per cent when combined together, with Shetland Islands accounting for the least (0.2 per cent).

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 in Scotland in December 2019. 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 19 per cent (87,400 recipients);
- North Lanarkshire accounting for 8 per cent (35,920 recipients);
- City of Edinburgh accounting for 7 per cent (32,860 recipients);
- South Lanarkshire accounting for 6 per cent (29,820 recipients); and
- Fife accounting for 6 per cent (29,360 recipients).

Chart 2: CTR Recipients by Local Authority as a proportion of the Scottish CTR Population, December 2019



2. Weekly Income Forgone

The total weekly income forgone for Scotland was £6.503 million in December 2019, a marginal decrease of 0.6 per cent over this quarter. Income forgone estimates follow the same general pattern as the number of recipients, with the exception of April 2017, April 2018 and April 2019 where there was a large increase in the income forgone over the previous month whilst the number of CTR recipients decreased. This is due to the changes to CT and CTR introduced in April 2017, followed by increases in CT each following April

(see Chart 1, page 1). A breakdown of the total weekly income forgone by each local authority in October, November and December 2019 is shown in Table 2 below.

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 (7 per cent) and North Lanarkshire (7 per cent) in December 2019, consistent with the higher numbers of CTR recipients recorded for these local authorities.

Table 2: Weekly Income Forgone (£'000s) by Local Authority, October to December 2019^{1,2,3}

	Oct-19	Nov-19	Dec-19	% Change (Oct-Dec 19)
SCOTLAND	6,542.8	6,507.9	6,502.7	-0.6%
Aberdeen City	193.4	192.7	194.4	0.5%
Aberdeenshire	160.8	159.1	159.8	-0.6%
Angus	104.2	103.0	103.0	-1.2%
Argyll and Bute	102.0	101.3	101.5	-0.5%
City of Edinburgh	486.8	483.9	482.4	-0.9%
Clackmannanshire	66.8	66.5	66.6	-0.3%
Dumfries and Galloway	172.6	172.0	172.5	0.0%
Dundee City	234.0	232.8	231.2	-1.2%
East Ayrshire	176.1	175.5	175.5	-0.4%
East Dunbartonshire	88.7	88.5	88.1	-0.6%
East Lothian	99.1	98.1	98.3	-0.8%
East Renfrewshire	69.8	69.1	69.2	-0.8%
Falkirk	154.4	153.6	153.5	-0.6%
Fife	392.6	389.3	384.1	-2.2%
Glasgow City	1,332.7	1,328.7	1,326.0	-0.5%
Highland	232.7	231.2	233.1	0.2%
Inverclyde	131.1	130.4	128.9	-1.7%
Midlothian	95.3	94.2	93.9	-1.5%
Moray	73.2	72.1	71.9	-1.9%
Na h-Eileanan Siar	26.0	25.9	25.9	-0.4%
North Ayrshire	227.5	226.8	227.6	0.1%
North Lanarkshire	445.6	442.6	444.5	-0.3%
Orkney Islands	15.5	15.7	15.8	1.4%
Perth and Kinross	120.2	119.5	118.9	-1.1%
Renfrewshire	251.6	250.5	250.7	-0.4%
Scottish Borders	103.9	103.9	104.4	0.5%
Shetland Islands	13.4	13.2	13.2	-1.1%
South Ayrshire	157.8	157.3	156.5	-0.8%
South Lanarkshire	379.4	377.5	378.3	-0.3%
Stirling	79.9	79.3	79.4	-0.7%
West Dunbartonshire	164.1	162.6	161.8	-1.4%
West Lothian	191.3	191.4	192.0	0.3%

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

² Weekly income forgone 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. Percentage change are based on unrounded figures.

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