

Statistics Publication Notice

Economy (Local Government Finance)

An Official Statistics Publication for Scotland

Council Tax Reduction: Caseload and Expenditure, Scotland, October - December 2014

24th February 2015

This publication provides statistics on the Council Tax Reduction scheme, which reduces the Council Tax liability of vulnerable people in Scotland. The statistics are based on data extracts and statistical returns from local authorities, and cover the time period from October to December 2014.

Key points

- There were 527,460 Council Tax Reduction recipients in Scotland in December 2014.
- Total weekly expenditure on Council Tax Reduction in December 2014 was £6.7 million.
- The Council Tax Reduction caseload in Scotland gradually decreased by 4.5 per cent (24,900) between the beginning of Scotland's CTR scheme in April 2013, and December 2014.

**Council Tax Reduction caseload in Scotland:
April 2013 to December 2014**

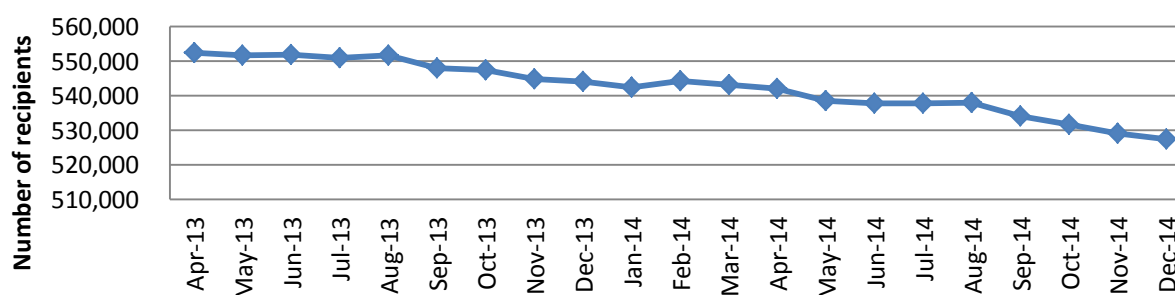
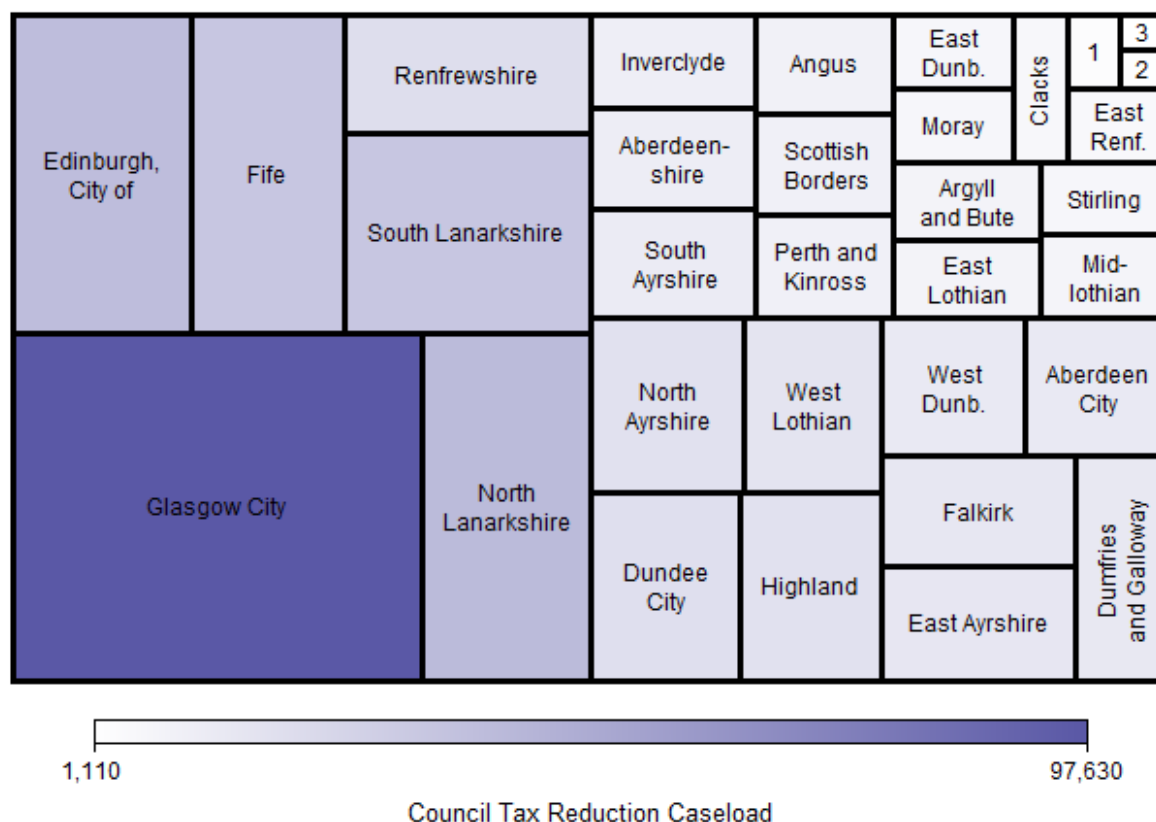


Figure 1: Treemap of Council Tax Reduction caseload by Local Authority: December 2014



See Table 1 for figures used to produce this.

- 1 = Eilean Siar
- 2 = Orkney Islands
- 3 = Shetland Islands
- East Dunb. = East Dunbartonshire
- East Renf. = East Renfrewshire
- Clacks = Clackmannanshire

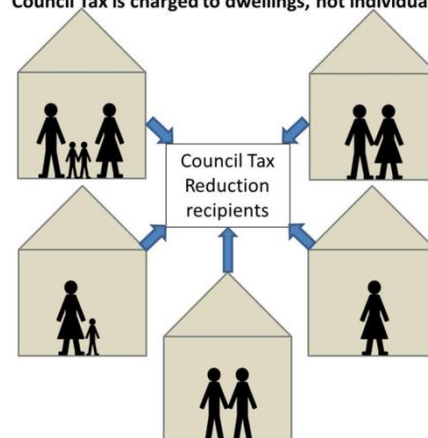
Figure 1 shows Council Tax Reduction caseload for December 2014 in a treemap, which allows a visual comparison of the magnitude of the caseload for each local authority. The five local authorities with the highest CTR caseload accounted for almost half (46 per cent) of the total caseload for Scotland. Glasgow City accounted for the highest proportion of Scotland’s CTR caseload, at 19 per cent (97,630). North Lanarkshire accounted for 8 per cent (40,410) of the total CTR caseload, Edinburgh City 7 per cent (38,860), and Fife and South Lanarkshire each accounted for 6 per cent of total CTR caseload (33,620 and 33,590 respectively).

The caseload figures for each local authority in October, November and December 2014 are shown in Table 1 below. There have been small decreases in caseload each month, from 531,690 in October to 529,130 in November and 527,460 in December.

Table 1: Council Tax Reduction recipients by Local Authority: October 2014 to December 2014 ^{1,2,3}

	Oct-14	Nov-14	Dec-14
SCOTLAND	531,690	529,130	527,460
Aberdeen City	13,750	13,610	13,500
Aberdeenshire	11,600	11,540	11,530
Angus	9,230	9,160	9,180
Argyll and Bute	7,700	7,670	7,710
Clackmannanshire	5,680	5,640	5,590
Dumfries and Galloway	14,260	14,240	14,240
Dundee City	19,510	19,460	19,370
East Ayrshire	15,390	15,370	15,130
East Dunbartonshire	6,060	6,050	6,060
East Lothian	7,980	7,950	7,960
East Renfrewshire	5,120	5,080	5,090
Edinburgh, City of	39,010	38,880	38,860
Eilean Siar	2,620	2,630	2,610
Falkirk	14,760	14,660	14,690
Fife	33,870	33,680	33,620
Glasgow City	98,500	98,020	97,630
Highland	18,180	18,140	18,200
Inverclyde	10,660	10,570	10,510
Midlothian	7,330	7,280	7,240
Moray	6,150	6,120	6,090
North Ayrshire	18,410	18,330	18,190
North Lanarkshire	40,870	40,520	40,410
Orkney Islands	1,290	1,280	1,280
Perth and Kinross	9,860	9,800	9,790
Renfrewshire	20,300	20,300	19,990
Scottish Borders	9,620	9,570	9,490
Shetland Islands	1,110	1,090	1,110
South Ayrshire	12,410	12,380	12,370
South Lanarkshire	33,920	33,700	33,590
Stirling	6,300	6,270	6,290
West Dunbartonshire	13,890	13,840	13,760
West Lothian	16,360	16,300	16,400

A Council Tax Reduction recipient can be a single person or a couple, with or without children. They all count as one recipient. This is because Council Tax is charged to dwellings, not individuals.



Notes:

1. Recipients are as at monthly count date. See Methodology notes section 2 for more details: <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/Methodology/Ctaxreductionmethod>
2. CTR reduces the council tax liability on chargeable dwellings, where the inhabitants apply for CTR and meet the criteria. The CTR caseload statistics count a "recipient" as the number of dwellings that benefited from a Council Tax Reduction. This means that a recipient can be a single person or a couple, with or without children.
3. Figures are rounded to the nearest 10. Components may not sum to total due to rounding.

Table 2: Council Tax Reduction weekly expenditure estimate (£000's) by Local Authority: October 2014 to December 2014 ^{1,2,3}

	Oct-14	Nov-14	Dec-14
SCOTLAND	6,777.7	6,741.2	6,717.2
Aberdeen City	179.9	178.0	176.3
Aberdeenshire	143.1	142.5	142.6
Angus	102.3	101.7	101.5
Argyll and Bute	108.4	107.9	108.3
Clackmannanshire	69.2	68.7	68.1
Dumfries and Galloway	168.5	167.9	168.0
Dundee City	242.3	241.6	240.5
East Ayrshire	187.7	186.7	184.3
East Dunbartonshire	89.5	89.3	89.5
East Lothian	105.2	104.7	104.8
East Renfrewshire	73.8	73.4	73.7
Edinburgh, City of	528.1	525.2	524.4
Eilean Siar	29.1	29.2	28.9
Falkirk	162.8	161.9	162.0
Fife	402.9	400.6	399.5
Glasgow City	1,363.0	1,356.2	1,349.5
Highland	236.2	235.4	236.9
Inverclyde	131.5	130.1	129.1
Midlothian	102.1	101.4	100.8
Moray	72.7	72.3	71.9
North Ayrshire	226.0	225.0	223.4
North Lanarkshire	483.6	479.6	477.7
Orkney Islands	14.6	14.5	14.5
Perth and Kinross	129.1	128.6	128.4
Renfrewshire	260.8	260.1	256.1
Scottish Borders	109.9	109.2	108.3
Shetland Islands	12.4	12.2	12.5
South Ayrshire	167.1	166.9	166.7
South Lanarkshire	409.9	406.8	405.1
Stirling	85.0	84.5	84.9
West Dunbartonshire	185.9	185.0	183.9
West Lothian	195.0	194.3	195.3

Notes:

1. Recipients are as at monthly count date. See Methodology notes section 2 for more details:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/Methodology/Ctaxreductionmethod>

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

3. Weekly expenditure estimate was based on 'caseload multiplied by average weekly award' for each local authority and benefit type for the given month.

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ISBN 978-1-78544-136-3 (web only)

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