

## PUBLIC SERVICES AND GOVERNMENT

### Council Tax Reduction in Scotland, April to June 2016

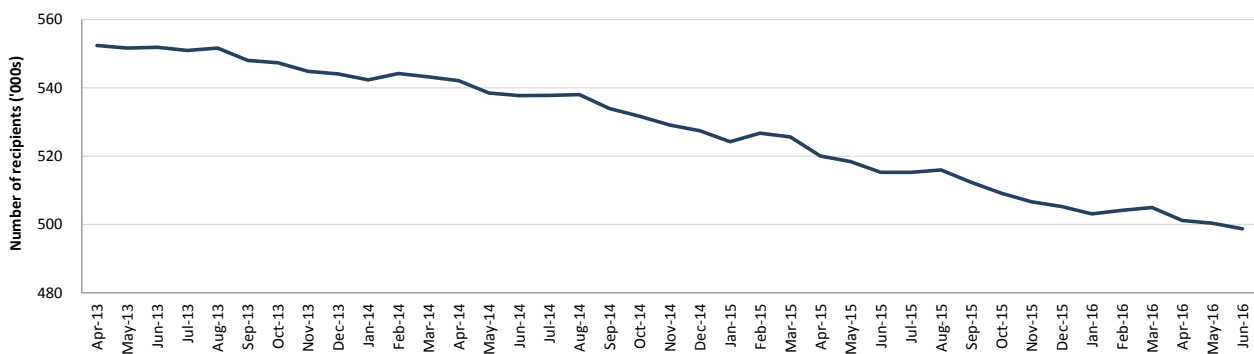
This publication provides statistics on the Council Tax Reduction (CTR) scheme, which reduces the Council Tax liability of low income households in Scotland. A CTR 'recipient' can be a single person or a couple, with or without children, since Council Tax is charged on a per-dwelling basis, rather than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

The statistics are based on data extracts from local authorities, and cover the time period April to June 2016.

#### Key Points

- There were 498,750 Council Tax Reduction recipients in Scotland in June 2016.
- The total weekly income foregone by local authorities on Council Tax Reduction in June 2016 was £6.3 million.
- The total number of Council Tax Reduction recipients in Scotland has gradually decreased by 9.7 per cent (53,630 recipients) between the beginning of the scheme in Scotland in April 2013, and June 2016.

Chart 1: CTR recipients in Scotland, April 2013 to June 2016



The number of recipients for each local authority in April, May and June 2016 is shown in Table 1. The total number of recipients in Scotland decreased from 504,980 in March 2016 to 498,750 in June 2016. This is similar to the pattern seen in the same months in previous years.

**Table 1: CTR Recipients by Local Authority, April to June 2016** <sup>1, 2</sup>

	Apr-16	May-16	Jun-16
<b>SCOTLAND</b>	<b>501,180</b>	<b>500,350</b>	<b>498,750</b>
Aberdeen City	13,600	13,700	13,810
Aberdeenshire	11,470	11,550	11,440
Angus	8,890	8,900	8,900
Argyll and Bute	7,150	7,110	7,070
Clackmannanshire	5,440	5,430	5,400
Dumfries and Galloway	13,530	13,640	13,490
Dundee City	18,490	18,420	18,540
East Ayrshire	14,110	14,140	14,020
East Dunbartonshire	5,700	5,650	5,590
East Lothian	7,440	7,360	7,220
East Renfrewshire	4,720	4,700	4,710
Edinburgh, City of	36,010	36,020	35,930
Eilean Siar	2,460	2,450	2,430
Falkirk	13,960	13,880	13,840
Fife	32,370	32,210	32,150
Glasgow City	92,420	92,440	92,330
Highland	17,420	17,400	17,310
Inverclyde	10,010	10,010	10,010
Midlothian	6,930	6,900	6,850
Moray	5,970	5,960	5,950
North Ayrshire	17,670	17,610	17,570
North Lanarkshire	38,410	38,120	37,910
Orkney Islands	1,260	1,260	1,250
Perth and Kinross	9,390	9,340	9,320
Renfrewshire	18,930	18,890	18,790
Scottish Borders	8,950	8,910	8,820
Shetland Islands	1,070	1,060	1,070
South Ayrshire	11,470	11,450	11,370
South Lanarkshire	31,670	31,520	31,490
Stirling	5,950	5,910	5,880
West Dunbartonshire	12,870	12,900	12,850
West Lothian	15,450	15,520	15,440

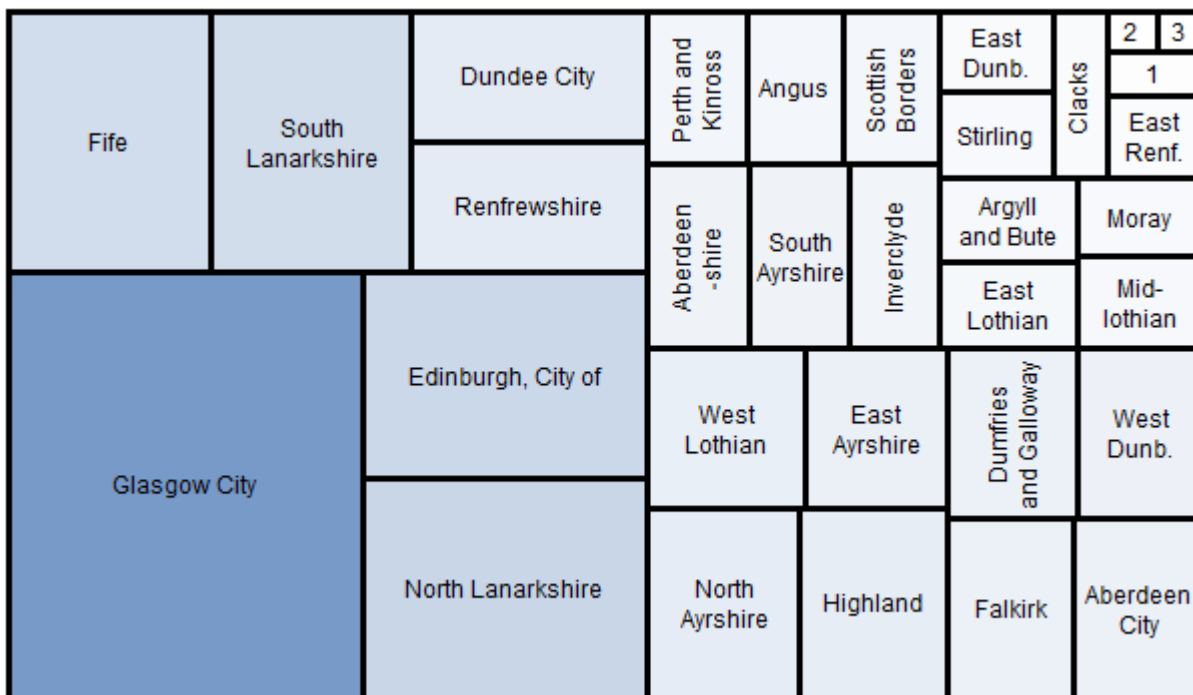
**Notes:**

<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 2016 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 June 2016. Glasgow City accounted for the highest proportion of Scotland's CTR recipients, with 19 per cent (92,330) of the total. The other four authorities with the highest proportion of CTR recipients were North Lanarkshire, accounting for 8 per cent (37,910 recipients); Edinburgh City, accounting for 7 per cent (35,930 recipients); and Fife and South Lanarkshire, accounting for 6 per cent each (32,150 and 31,490 recipients respectively).

**Figure 1: Treemap of CTR recipients by Local Authority, June 2016**



**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 2016 is shown in Table 2. The total for Scotland decreased to £6.3 million in June, reflecting the decrease in the number of recipients.

**Table 2: CTR weekly estimate of income foregone (£000's) by Local Authority, April to June 2016** <sup>1, 2, 3</sup>

	Apr-16	May-16	Jun-16
<b>SCOTLAND</b>	<b>6,372.9</b>	<b>6,364.9</b>	<b>6,344.8</b>
Aberdeen City	178.8	180.4	181.7
Aberdeenshire	142.4	143.3	142.3
Angus	100.0	100.1	100.2
Argyll and Bute	101.2	100.4	99.9
Clackmannanshire	66.2	66.1	65.9
Dumfries and Galloway	161.1	161.2	159.7
Dundee City	230.0	229.4	230.9
East Ayrshire	172.9	173.3	172.1
East Dunbartonshire	83.9	83.2	82.1
East Lothian	97.3	96.4	94.4
East Renfrewshire	68.3	68.1	68.3
Edinburgh, City of	481.4	481.1	479.2
Eilean Siar	27.2	27.1	27.2
Falkirk	153.9	153.5	152.8
Fife	384.6	383.3	382.5
Glasgow City	1,274.6	1,275.8	1,274.6
Highland	226.4	225.9	224.5
Inverclyde	123.7	123.8	123.8
Midlothian	95.9	95.4	95.1
Moray	71.6	71.4	71.4
North Ayrshire	218.3	217.6	216.3
North Lanarkshire	447.6	444.5	442.4
Orkney Islands	14.5	14.5	14.5
Perth and Kinross	124.0	123.4	123.1
Renfrewshire	242.0	241.9	240.4
Scottish Borders	102.6	102.0	100.9
Shetland Islands	12.2	12.2	12.2
South Ayrshire	155.0	154.3	153.2
South Lanarkshire	380.1	379.1	378.2
Stirling	80.2	79.9	79.3
West Dunbartonshire	171.2	171.7	171.2
West Lothian	183.8	184.6	184.1

**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:

- are available in more detail through Scottish Neighbourhood Statistics
- are available via an alternative route
- may be made available on request, subject to consideration of legal and ethical factors. Please contact [louise.cuthbertson@gov.scot](mailto:louise.cuthbertson@gov.scot) for further information.
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