

PUBLIC SERVICES AND GOVERNMENT

Council Tax Reduction in Scotland, October to December 2017

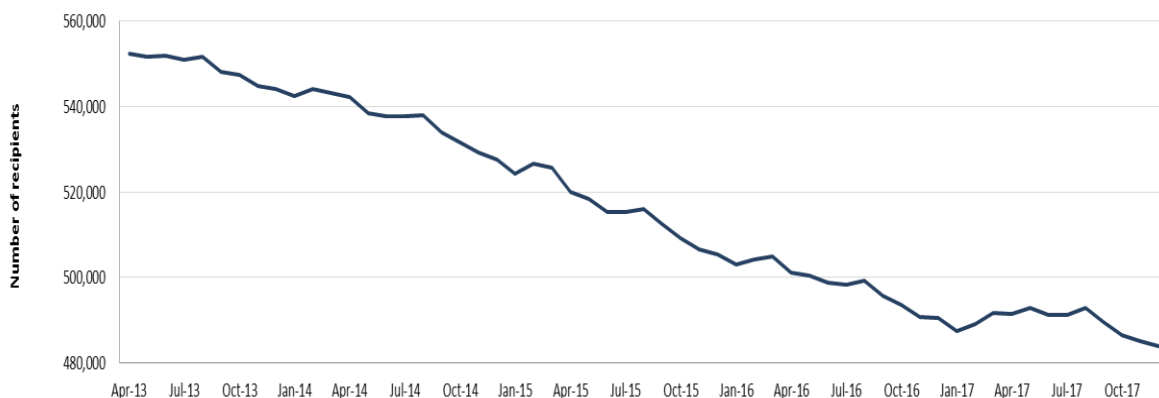
This publication provides statistics on the Council Tax Reduction (CTR) scheme, which reduces the Council Tax liability of low income households in Scotland. A CTR 'recipient' can be a single person or a couple, with or without children, since Council Tax is charged on a per-dwelling basis, rather than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

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

Key Points

- There were 483,980 Council Tax Reduction recipients in Scotland in December 2017.
- The total weekly income foregone by local authorities on Council Tax Reduction in December 2017 was £6.4 million.
- The total number of Council Tax Reduction recipients in Scotland was 12.4 per cent (68,400 recipients) lower in December 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. Between April and September 2017, increases and reforms to Council Tax and Council Tax Reduction exerted an upward pressure on recipient numbers, however the overall downward trend has resumed since September.

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



The number of recipients for each local authority in October to December 2017 is shown in Table 1. The total number in Scotland decreased from 491,760 in March 2017 to 483,980 in December 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 ‘proportions’ of CTR payable in Bands 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. In December 2017, the number of recipients of this new relief was just under 1,000. This new data is classed as ‘experimental – data under development’ at the moment, to allow time for its quality to be evaluated. We also recognise that the number of recipients of the new relief is likely to take some time to stabilise, as citizens become aware of its availability.
- The CTR child premium was increased by 25 per cent.

Table 1: CTR Recipients by Local Authority, October to December 2017 ^{1, 2}

	Oct-17	Nov-17	Dec-17
SCOTLAND	486,480	485,100	483,980
Aberdeen City	14,040	14,000	14,040
Aberdeenshire	11,840	11,790	11,750
Angus	8,730	8,740	8,750
Argyll and Bute	6,930	6,890	6,860
Clackmannanshire	5,250	5,220	5,190
Dumfries and Galloway	13,250	13,270	13,240
Dundee City	18,190	17,940	18,020
East Ayrshire	13,370	13,300	13,040
East Dunbartonshire	5,460	5,440	5,370
East Lothian	7,030	7,020	7,010
East Renfrewshire	4,580	4,610	4,590
Edinburgh, City of	34,810	34,600	34,420
Eilean Siar	2,290	2,300	2,300
Falkirk	13,560	13,460	13,380
Fife	31,260	31,140	31,160
Glasgow City	89,650	89,580	89,510
Highland	17,430	17,500	17,500
Inverclyde	9,830	9,820	9,790
Midlothian	6,540	6,540	6,530
Moray	5,780	5,780	5,780
North Ayrshire	17,330	17,320	17,230
North Lanarkshire	36,760	36,660	36,470
Orkney Islands	1,190	1,200	1,200
Perth and Kinross	8,890	8,870	8,850
Renfrewshire	17,950	18,120	18,210
Scottish Borders	8,520	8,450	8,450
Shetland Islands	1,020	1,020	1,030
South Ayrshire	11,330	11,240	11,230
South Lanarkshire	30,470	30,260	30,200
Stirling	5,660	5,610	5,600
West Dunbartonshire	12,570	12,520	12,440
West Lothian	14,990	14,920	14,860

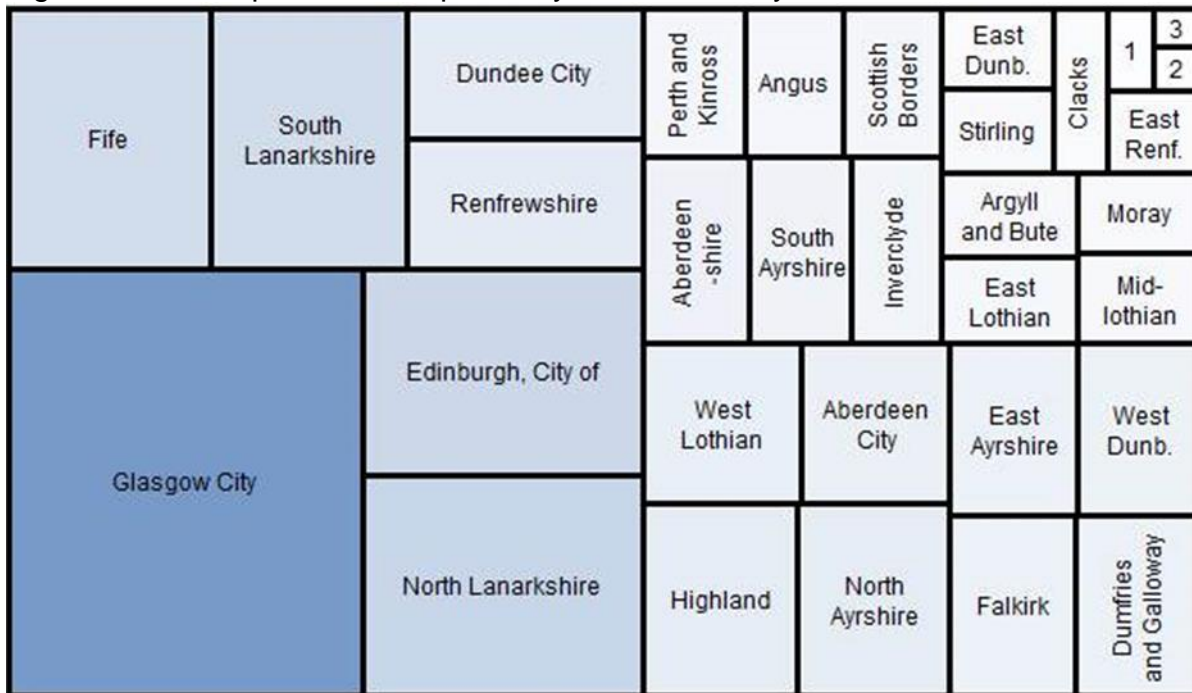
Notes:

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 December 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 December 2017. Glasgow City accounted for the highest proportion of Scotland’s CTR recipients, with over 18 per cent (89,510) of the total. The other four council’s with the highest proportion of CTR recipients were North Lanarkshire, accounting for almost 8 per cent (36,470 recipients); Edinburgh City, had 7 per cent (34,420 recipients); and Fife and South Lanarkshire, 6 per cent each (31,160 and 30,200 recipients respectively).

Figure 1: Treemap of CTR recipients by Local Authority, December 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 October, November and December 2017 is shown in Table 2. The total for Scotland was £6.4 million in December 2017; an increase of almost £130,000 a week in income foregone since March 2017, reflecting both the reforms listed in the first paragraph on page 2 and a background of falling caseload and CTR amounts awarded since April 2013.

Table 2: CTR weekly estimate of income foregone (£000's) by Local Authority, October to December 2017^{1, 2, 3}

	Oct-17	Nov-17	Dec-17
SCOTLAND	6,420.0	6,398.5	6,379.9
Aberdeen City	188.3	187.4	187.7
Aberdeenshire	156.1	155.3	154.7
Angus	102.4	102.5	102.4
Argyll and Bute	102.1	101.2	100.8
Clackmannanshire	66.6	66.1	65.8
Dumfries and Galloway	164.2	163.9	163.4
Dundee City	233.7	230.9	231.4
East Ayrshire	172.2	171.2	168.0
East Dunbartonshire	85.6	85.1	84.0
East Lothian	95.3	95.2	94.9
East Renfrewshire	71.4	71.6	71.2
Edinburgh, City of	486.1	483.6	481.0
Eilean Siar	26.4	26.5	26.4
Falkirk	157.1	156.2	155.2
Fife	390.1	388.5	388.6
Glasgow City	1,294.5	1,291.8	1,290.1
Highland	234.9	235.6	235.8
Inverclyde	122.3	122.2	122.0
Midlothian	95.4	95.2	94.9
Moray	72.1	72.2	72.3
North Ayrshire	222.0	221.8	220.7
North Lanarkshire	436.6	435.6	432.5
Orkney Islands	14.2	14.2	14.3
Perth and Kinross	121.6	121.3	120.8
Renfrewshire	234.5	236.4	237.3
Scottish Borders	101.9	101.2	101.1
Shetland Islands	12.1	12.1	12.1
South Ayrshire	159.3	157.8	157.7
South Lanarkshire	372.5	369.7	368.5
Stirling	77.8	77.1	77.0
West Dunbartonshire	168.0	167.4	166.2
West Lothian	182.8	181.7	180.7

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.

An Official Statistics publication for Scotland

Official and National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. Both undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

Correspondence and Enquiries

For enquiries about this publication, please contact:

Council Tax Analysis
Local Government and Analytical Services Division
Telephone: 0131 244 7192
E-mail: robin.bennie@gov.scot

For general enquiries about Scottish Government statistics, please contact:

Office of the Chief Statistician
Telephone: 0131 244 0442
E-mail: statistics.enquiries@gov.scot

How to access background or source data

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 robin.bennie@gov.scot for further information.
- cannot be made available by Scottish Government for further analysis as Scottish Government is not the data controller

Complaints and Suggestions

If you are not satisfied with our service or have any comments or suggestions, please write to:

The Chief Statistician
3WR, St. Andrew's House
Edinburgh
EH1 3DG
Telephone: 0131 244 0302
Email: statistics.enquiries@gov.scot

If you would like to be consulted about statistical collections or receive notification of publications, please register your interest at www.gov.scot/scotstat. Details of forthcoming publications can be found at www.gov.scot/statistics.

ISBN 978-1-78851-628-0 (web only)

Crown Copyright

You may use or re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. See: www.nationalarchives.gov.uk/doc/open-government-licence/.