

PUBLIC SERVICES AND GOVERNMENT

Council Tax Reduction in Scotland, April to June 2018

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 2018.

Key Points

- There were 481,850 Council Tax Reduction recipients in Scotland in June 2018.
- The total weekly income foregone by local authorities on Council Tax Reduction in June 2018 was £6.5 million.

The total number of Council Tax Reduction recipients in Scotland was 12.8 per cent (70,530 recipients) lower in June 2018 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.

Chart 1: CTR recipients in Scotland, April 2013 to June 2018



The number of recipients for each local authority in April to June 2018 is shown in Table 1.

Table 1: CTR Recipients by Local Authority, April to June 2018 1, 2

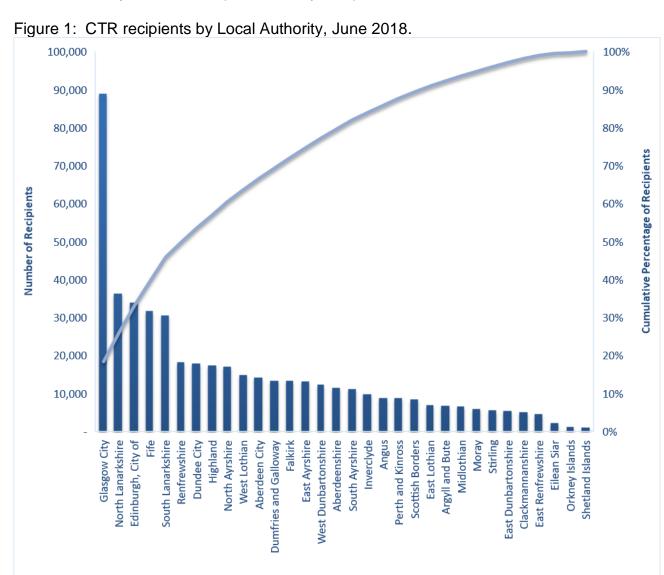
	Apr-18	May-18	Jun-18
SCOTLAND	481,490	481,870	481,850
Aberdeen City	13,980	14,100	14,100
Aberdeenshire	11,500	11,500	11,440
Angus	8,750	8,840	8,790
Argyll and Bute	6,710	6,690	6,810
Clackmannanshire	5,090	5,110	5,000
Dumfries and Galloway	13,090	13,210	13,240
Dundee City	18,070	17,940	17,940
East Ayrshire	12,980	13,050	13,120
East Dunbartonshire	5,370	5,390	5,320
East Lothian	6,890	7,170	6,920
East Renfrewshire	4,480	4,470	4,490
Edinburgh, City of	34,110	33,940	33,910
Eilean Siar	2,230	2,230	2,220
Falkirk	13,330	13,330	13,240
Fife	31,750	31,850	31,690
Glasgow City	88,290	88,450	88,850
Highland	17,430	17,460	17,420
Inverclyde	9,880	9,820	9,810
Midlothian	6,530	6,540	6,510
Moray	5,830	5,830	5,820
North Ayrshire	17,100	16,900	17,000
North Lanarkshire	36,290	36,080	36,320
Orkney Islands	1,200	1,210	1,200
Perth and Kinross	8,770	8,830	8,790
Renfrewshire	18,170	18,090	18,180
Scottish Borders	8,380	8,440	8,420
Shetland Islands	1,030	1,030	1,040
South Ayrshire	11,190	11,190	11,130
South Lanarkshire	30,600	30,600	30,490
Stirling	5,550	5,540	5,560
West Dunbartonshire	12,180	12,280	12,300
West Lothian	14,770	14,800	14,830

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 June 2018 in a pareto chart 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 2018. Glasgow City accounted for the highest proportion of Scotland's CTR recipients, with over 18 per cent (88,850) of the total. The other four councils with the highest proportion of CTR recipients were North Lanarkshire, accounting for 7.5 per cent (36,320 recipients); Edinburgh City and Fife, had 7 per cent (33,910 and 31,690 recipients respectively); and South Lanarkshire, 6 per cent each (30,490 recipients).



The total weekly income foregone for each local authority in April, May and June 2018 is shown in Table 2. The total for Scotland was £6.5 million in June 2018;

	Apr-18	May-18	Jun-18
SCOTLAND	6,522.9	6,530.5	6,529.8
Aberdeen City	193.3	195.0	195.1
Aberdeenshire	155.9	156.0	155.1
Angus	104.8	105.6	105.2
Argyll and Bute	102.2	101.7	103.2
Clackmannanshire	66.4	66.5	65.4
Dumfries and Galloway	166.3	167.8	168.3
Dundee City	237.8	236.9	236.8
East Ayrshire	171.3	171.9	172.6
East Dunbartonshire	85.6	86.0	85.0
East Lothian	96.4	99.3	96.6
East Renfrewshire	71.3	71.1	71.5
Edinburgh, City of	491.3	489.7	489.4
Eilean Siar	26.3	26.3	26.3
Falkirk	159.2	159.2	158.0
Fife	404.6	405.7	404.0
Glasgow City	1,312.9	1,314.7	1,320.4
Highland	241.5	241.9	240.7
Inverclyde	127.0	126.2	125.8
Midlothian	97.8	97.6	97.1
Moray	75.4	75.4	75.1
North Ayrshire	220.3	222.2	223.7
North Lanarkshire	442.4	439.4	441.8
Orkney Islands	14.8	14.9	14.7
Perth and Kinross	123.6	124.4	123.7
Renfrewshire	244.1	243.4	244.3
Scottish Borders	103.2	103.6	103.6
Shetland Islands	12.6	12.6	12.8
South Ayrshire	161.1	160.9	160.0
South Lanarkshire	382.6	381.8	379.9
Stirling	78.1	77.9	78.3
West Dunbartonshire	168.0	169.6	169.9
West Lothian	185.1	185.3	185.6

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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