

## Council Tax Reduction in Scotland, October to December 2016

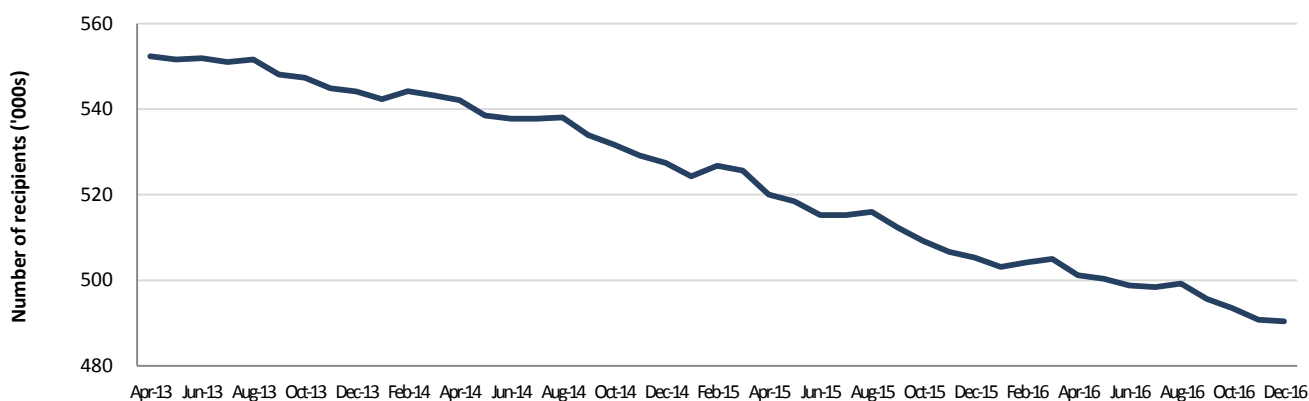
This publication provides statistics on the Council Tax Reduction (CTR) scheme, which reduces the Council Tax liability of low income households in Scotland. A CTR 'recipient' can be a single person or a couple, with or without children, since Council Tax is charged on a per-dwelling basis, rather than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

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

### Key Points

- There were 490,410 Council Tax Reduction recipients in Scotland in December 2016.
- The total weekly income foregone by local authorities on Council Tax Reduction in December 2016 was £6.2 million.
- The total number of Council Tax Reduction recipients in Scotland has gradually decreased by 11.2 per cent (61,970 recipients) between the beginning of the scheme in Scotland in April 2013, and December 2016.

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



The number of recipients for each local authority in October, November and December 2016 is shown in Table 1. The total number of recipients in Scotland decreased from 493,470 in October 2016 to 490,410 in December 2016. The changes in number of recipients between months are similar in pattern to those seen in the same months in previous years.

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

	Oct-16	Nov-16	Dec-16
<b>SCOTLAND</b>	<b>493,470</b>	<b>490,800</b>	<b>490,410</b>
Aberdeen City	14,030	13,930	13,920
Aberdeenshire	11,640	11,560	11,580
Angus	8,760	8,750	8,720
Argyll and Bute	6,980	6,970	6,980
Clackmannanshire	5,290	5,250	5,260
Dumfries and Galloway	13,270	13,200	13,260
Dundee City	18,360	18,310	18,310
East Ayrshire	13,750	13,670	13,980
East Dunbartonshire	5,570	5,540	5,470
East Lothian	7,000	7,020	7,010
East Renfrewshire	4,650	4,630	4,630
Edinburgh, City of	35,440	35,100	35,020
Eilean Siar	2,380	2,390	2,390
Falkirk	13,730	13,580	13,550
Fife	31,540	31,410	31,400
Glasgow City	91,770	91,230	90,890
Highland	17,120	17,110	17,300
Inverclyde	9,770	9,680	9,770
Midlothian	6,740	6,710	6,680
Moray	5,840	5,810	5,840
North Ayrshire	17,370	17,260	17,150
North Lanarkshire	37,380	37,140	37,030
Orkney Islands	1,210	1,220	1,230
Perth and Kinross	9,130	9,130	9,100
Renfrewshire	18,660	18,550	18,500
Scottish Borders	8,680	8,680	8,730
Shetland Islands	1,050	1,070	1,050
South Ayrshire	11,350	11,310	11,320
South Lanarkshire	31,000	30,900	30,780
Stirling	5,750	5,700	5,720
West Dunbartonshire	12,830	12,770	12,720
West Lothian	15,390	15,220	15,110

**Notes:**

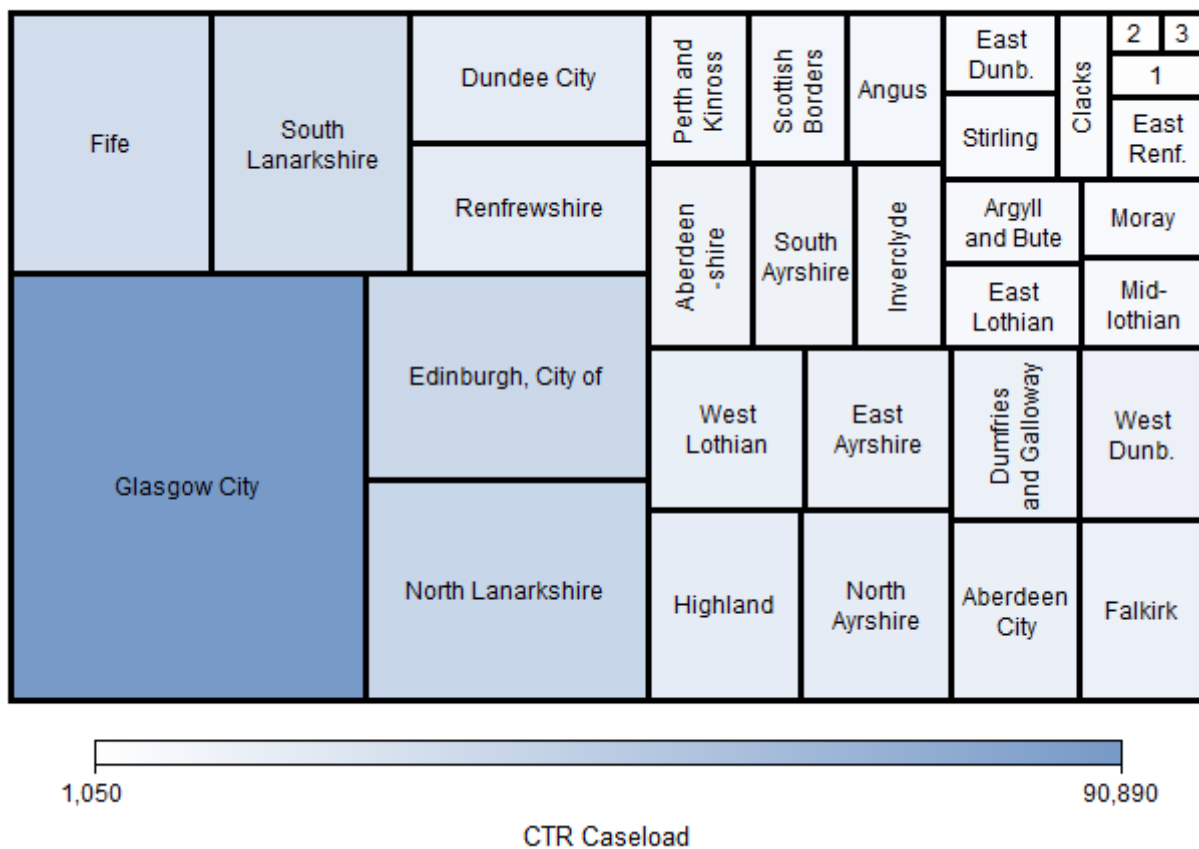
<sup>1</sup> Recipients are as at monthly count date. See Methodology Notes, Section 2 for more details. Available at <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/Methodology/Ctaxreductionmethod>

<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 December 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 December 2016. Glasgow City accounted for the highest proportion of Scotland's CTR recipients, with 19 per cent (90,890) of the total. The other four authorities with the highest proportion of CTR recipients were North Lanarkshire, accounting for 8 per cent (37,030 recipients); Edinburgh City, accounting for 7 per cent (35,020 recipients); and Fife and South Lanarkshire, accounting for 6 per cent each (31,400 and 30,780 recipients respectively).

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

**Local Authority**



- 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 2016 is shown in Table 2. The total for Scotland was £6.2 million in December; the slight decrease in income foregone reflects the decrease in the number of recipients.

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

	Oct-16	Nov-16	Dec-16
<b>SCOTLAND</b>	<b>6,284.9</b>	<b>6,248.2</b>	<b>6,237.8</b>
Aberdeen City	185.2	183.7	183.5
Aberdeenshire	145.1	144.5	144.8
Angus	98.5	98.5	98.2
Argyll and Bute	98.8	98.7	98.8
Clackmannanshire	64.6	64.0	64.0
Dumfries and Galloway	157.6	156.6	157.0
Dundee City	228.8	228.0	227.3
East Ayrshire	169.4	168.1	171.5
East Dunbartonshire	81.9	81.7	80.6
East Lothian	91.7	91.9	91.9
East Renfrewshire	67.4	66.9	66.9
Edinburgh, City of	471.5	466.9	464.7
Eilean Siar	26.5	26.5	26.5
Falkirk	152.0	150.5	150.2
Fife	375.9	374.0	373.8
Glasgow City	1,266.2	1,257.4	1,252.6
Highland	222.4	222.4	224.1
Inverclyde	121.4	120.1	121.0
Midlothian	93.6	93.3	92.9
Moray	70.1	69.7	70.0
North Ayrshire	213.8	212.6	211.2
North Lanarkshire	437.1	434.5	432.9
Orkney Islands	14.1	14.2	14.3
Perth and Kinross	121.4	121.2	120.6
Renfrewshire	239.6	237.6	236.8
Scottish Borders	99.1	98.9	99.6
Shetland Islands	12.2	12.3	12.1
South Ayrshire	152.6	152.0	152.2
South Lanarkshire	373.5	372.2	370.4
Stirling	77.9	77.1	77.3
West Dunbartonshire	171.0	170.1	169.4
West Lothian	184.0	182.2	180.8

**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:

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