

## PUBLIC SERVICES AND GOVERNMENT

### Council Tax Reduction in Scotland, October to December 2018

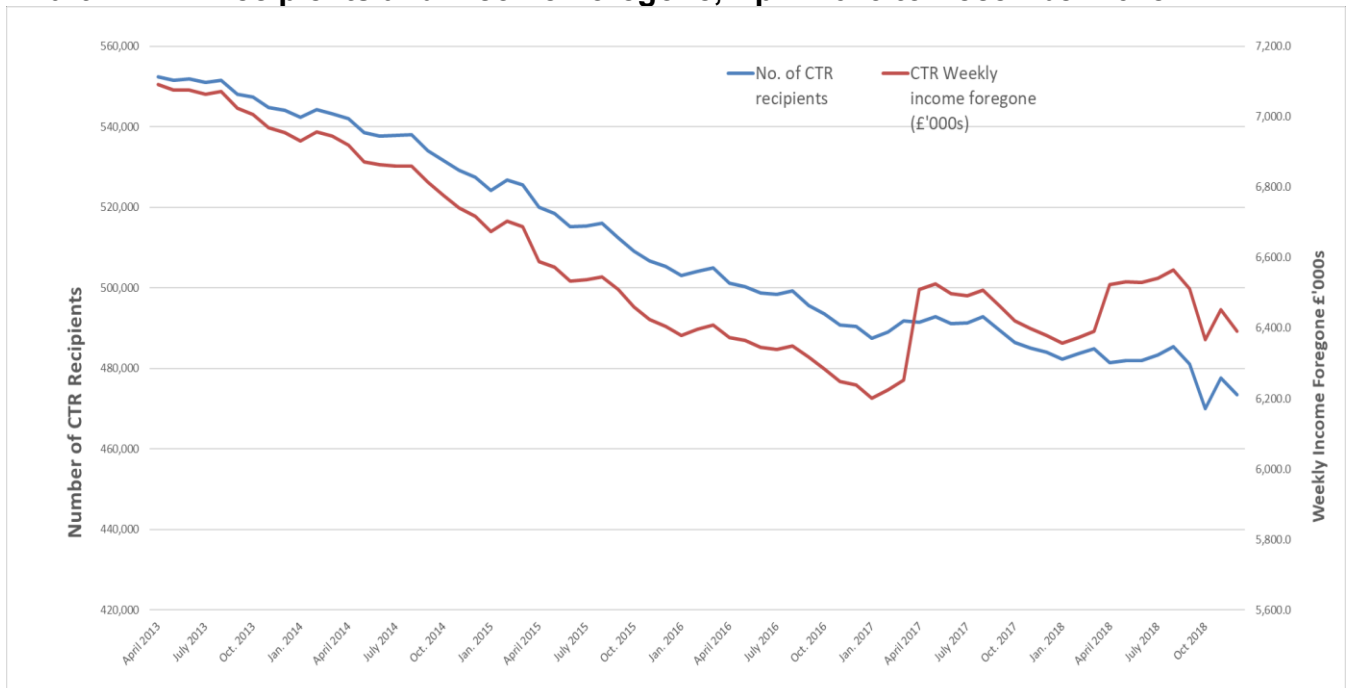
This publication provides statistics on the Council Tax Reduction (CTR) scheme, which reduces the Council Tax (CT) liability of lower income households in Scotland. A CTR ‘recipient’ can be a single person or a couple, with or without children, since Council Tax is charged on a per-dwelling basis, rather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

The statistics are based on data extracts from local authorities, and cover the time period October to December 2018.

#### Key Points

- There were 473,410 CTR recipients in December 2018.
- The total weekly income foregone by local authorities on CTR in December 2018 was £6.4 million.
- There were 78,970 fewer CTR recipients in December 2018 than at the beginning of the scheme in April 2013. This is a decline of 14.3 per cent. The fall in recipients is gradual, but CT and CTR reforms and increases in CT in April 2017 and further increases in April 2018 resulted in increases in the total weekly CTR awarded.

**Chart 1: CTR Recipients and Income Foregone, April 2013 to December 2018**



The number of CTR recipients for each local authority in October to December 2018 is shown in Table 1.

**Table 1: CTR Recipients by Local Authority, October to December 2018** <sup>1, 2</sup>

	Oct-18	Nov-18	Dec-18
<b>SCOTLAND</b>	<b>469,930</b>	<b>477,580</b>	<b>473,410</b>
Aberdeen City	13,740	13,930	13,800
Aberdeenshire	11,020	11,470	11,530
Angus	8,620	8,740	8,600
Argyll and Bute	6,610	6,700	6,590
Clackmannanshire	4,940	5,050	5,070
Dumfries and Galloway	12,970	13,280	13,130
Dundee City	17,320	17,670	17,380
East Ayrshire	12,830	13,010	13,040
East Dunbartonshire	5,140	5,140	5,400
East Lothian	6,800	6,850	6,860
East Renfrewshire	4,350	4,400	4,310
Edinburgh, City of	32,700	33,440	33,220
Eilean Siar	2,160	2,170	2,160
Falkirk	12,900	13,010	12,800
Fife	31,130	31,460	30,850
Glasgow City	87,320	88,410	87,930
Highland	16,850	17,070	16,990
Inverclyde	9,530	9,690	9,680
Midlothian	6,370	6,450	6,320
Moray	5,570	5,620	5,580
North Ayrshire	16,580	16,870	16,600
North Lanarkshire	35,660	36,480	36,090
Orkney Islands	1,130	1,170	1,170
Perth and Kinross	8,420	8,650	8,580
Renfrewshire	17,760	18,080	17,940
Scottish Borders	8,100	8,150	8,210
Shetland Islands	1,020	1,030	1,040
South Ayrshire	10,730	10,930	10,720
South Lanarkshire	29,770	30,220	29,690
Stirling	5,450	5,500	5,450
West Dunbartonshire	11,890	12,140	12,010
West Lothian	14,570	14,800	14,700

**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.

Chart 1 on Page 1, shows fluctuation in CTR caseload between September and December 2018. The months of September to December saw the roll out of Universal Credit (UC) to several large local authorities including Glasgow, Edinburgh and Aberdeen. People in those areas (with some exceptions) were no longer being able to make new claims for the legacy benefits, such as Income Support, Employment Support Allowance, and Job Seekers Allowance. Legacy benefits were replaced by UC. CTR recipients on UC no longer “automatically” qualify for full CTR but have to claim for CTR instead.

It is likely that the roll out of UC caused this fluctuation in the number of CTR cases. Supporting this view is the data in Table 2 below, which shows the CTR recipients also in receipt of UC between September and December 2018.

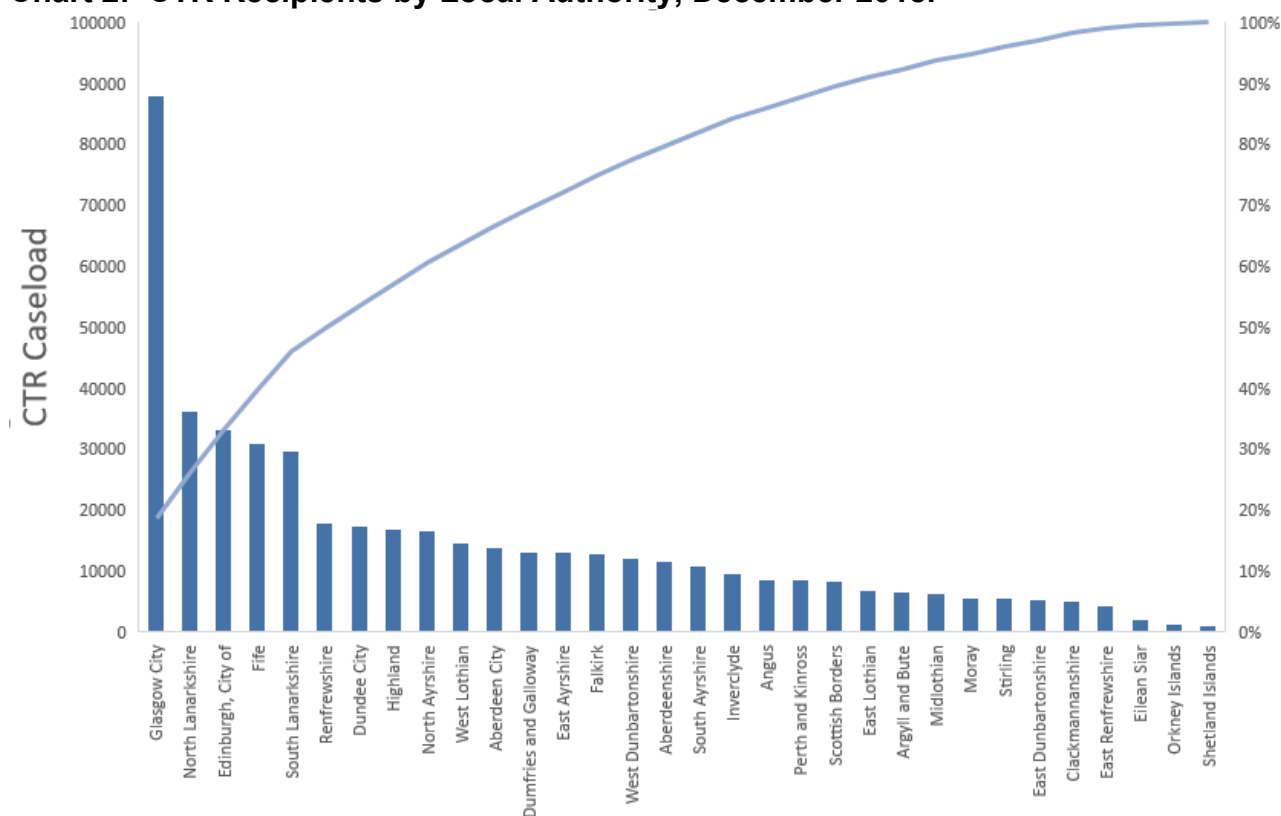
**Table 2: CTR Caseload in Receipt of UC – September to December 2018**

Month	September	October	November	December
Caseload	43,880	43,230	48,730	54,020

Chart 2 shows the number of CTR recipients by local authority for December 2018 in descending order, with the cumulative total of recipients represented by the line. It can be seen that 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 2018. The five local authorities are

- Glasgow City with over 19 per cent (87,930 recipients) of the total;
- North Lanarkshire, accounting for 8 per cent (36,090 recipients);
- Edinburgh City with 7 per cent (33,220 recipients);
- Fife with 7 per cent (30,850 recipients); and
- South Lanarkshire, with 6 per cent (29,690 recipients).

**Chart 2: CTR Recipients by Local Authority, December 2018.**



The total weekly income foregone for each local authority in October, November and December 2018 is shown in Table 3. The total for Scotland was £6,391.2 million in December 2018. The income foregone also shows a fluctuation in October with a figure of £6,367.9 thousand compared to £6,510.7 thousand reported in September.

**Table 3: Weekly Income Foregone by Local Authority, October to December 2018.**<sup>1,2,3</sup>

	Oct-18	Nov-18	Dec-18
<b>SCOTLAND</b>	<b>6,367.9</b>	<b>6,452.4</b>	<b>6,391.2</b>
Aberdeen City	189.9	192.3	190.2
Aberdeenshire	149.9	155.2	155.7
Angus	103.4	104.5	102.8
Argyll and Bute	100.4	101.2	99.4
Clackmannanshire	64.5	65.5	65.5
Dumfries and Galloway	164.3	167.4	165.0
Dundee City	228.5	232.1	228.0
East Ayrshire	168.6	170.2	170.6
East Dunbartonshire	82.7	82.7	85.7
East Lothian	94.7	95.3	95.5
East Renfrewshire	69.2	70.1	68.7
Edinburgh, City of	473.3	483.4	480.2
Eilean Siar	25.7	25.8	25.6
Falkirk	154.2	154.6	152.1
Fife	395.9	398.9	391.6
Glasgow City	1,298.6	1,312.0	1,302.6
Highland	231.1	234.2	233.3
Inverclyde	122.2	124.1	123.9
Midlothian	95.1	95.8	94.2
Moray	71.6	72.1	71.6
North Ayrshire	218.0	221.1	217.5
North Lanarkshire	433.0	441.0	435.9
Orkney Islands	13.9	14.4	14.3
Perth and Kinross	118.5	121.1	119.9
Renfrewshire	239.1	242.9	240.6
Scottish Borders	99.8	100.3	100.6
Shetland Islands	12.6	12.7	12.7
South Ayrshire	154.9	157.3	154.0
South Lanarkshire	370.2	374.2	367.7
Stirling	77.3	77.7	77.1
West Dunbartonshire	164.4	167.5	165.9
West Lothian	182.5	184.9	183.0

**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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