

Council Tax Reduction in Scotland, July to September 2019

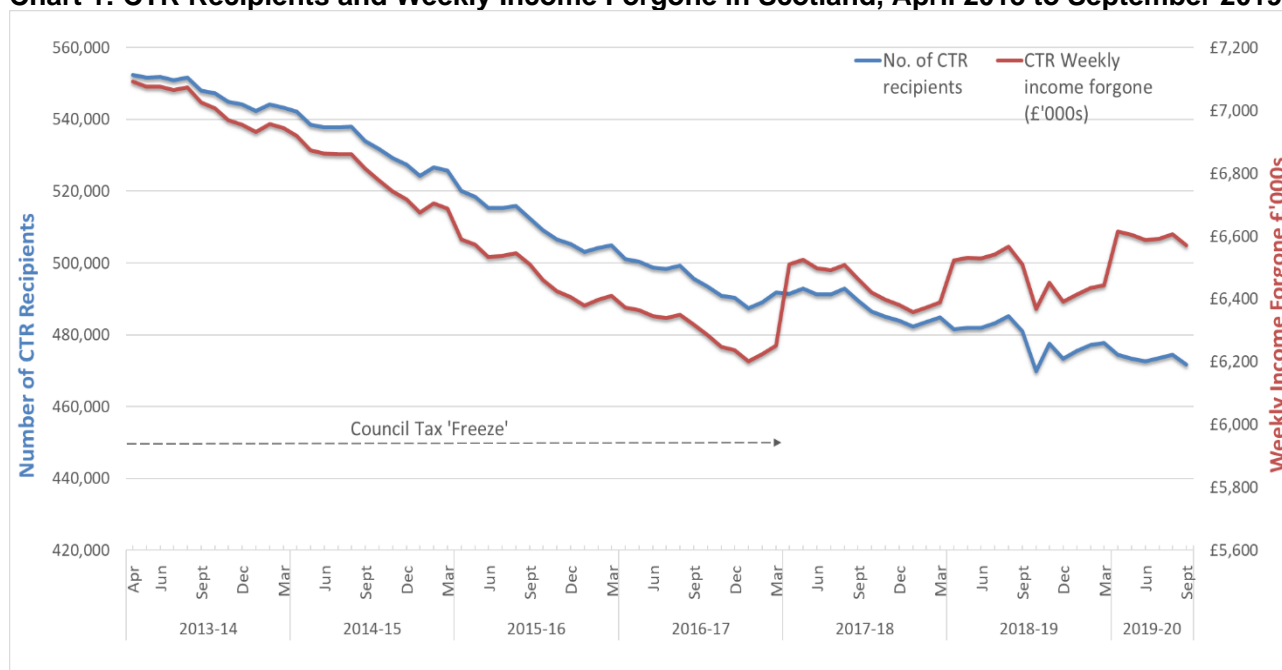
This quarterly publication provides statistics on the Council Tax Reduction (CTR) scheme, which reduces the Council Tax (CT) liability of lower income households in Scotland. A CTR 'recipient' can be a single person or a couple, with or without children, since CT is charged on a per-dwelling basis, rather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

The statistics are based on data extracts from local authorities, and cover the time period July to September 2019.

Key Points

- There were 471,790 CTR recipients in Scotland in September 2019, a marginal decrease of 0.4% over the quarter.
- The total weekly income forgone by local authorities on CTR in September 2019 was £6.570 million.
- There were 80,590 fewer CTR recipients in Scotland in September 2019 than at the beginning of the scheme in April 2013. This is a decline of 14.6 per cent, though the fall in recipients has been gradual. However CT and CTR reforms alongside increases in CT annually since April 2017 has resulted in increases in the total weekly CTR awarded (as shown in Chart 1 below).

Chart 1: CTR Recipients and Weekly Income Forgone in Scotland, April 2013 to September 2019



1. CTR Recipients

Chart 1 (page 1) shows the CTR caseload in Scotland decreasing marginally between July and September 2019 in line with most years, with a slight rise in August 2019. Over the 3 month period, the CTR caseload in Scotland decreased by 0.4 per cent to 471,790 in September 2019. This is after the roll out of Universal Credit (UC) to several large local authorities including Glasgow City, City of Edinburgh and Aberdeen City from September 2018 which is likely to have caused the fluctuations seen in the number of CTR cases towards the end of 2018. As the Department for Work and Pensions begins to move people from their current benefits to UC, this may result in future fluctuations in the number of CTR recipients.

The number of CTR recipients for each local authority between July to September 2019 is shown in Table 1 below. Most local authorities recorded a decrease in CTR recipients (26 out of 32 local authorities), with the largest percentage decrease seen in the Argyll and Bute (-1.6 per cent) over this period.

Table 1: CTR Recipients by Local Authority, July to September 2019^{1,2}

	Jul-19	Aug-19	Sep-19	% Change (Jul-Sept 19)
SCOTLAND	473,510	474,510	471,790	-0.4%
Aberdeen City	13,460	13,560	13,410	-0.4%
Aberdeenshire	11,710	11,760	11,700	-0.1%
Angus	8,660	8,640	8,570	-1.0%
Argyll and Bute	6,690	6,630	6,580	-1.6%
City of Edinburgh	32,990	33,230	32,970	0.0%
Clackmannanshire	5,050	5,050	5,020	-0.5%
Dumfries and Galloway	13,230	13,190	13,210	-0.1%
Dundee City	17,930	17,940	17,830	-0.5%
East Ayrshire	13,060	13,140	13,050	-0.1%
East Dunbartonshire	5,480	5,470	5,460	-0.4%
East Lothian	6,770	6,790	6,780	0.1%
East Renfrewshire	4,280	4,270	4,240	-0.9%
Falkirk	12,810	12,840	12,770	-0.3%
Fife	30,740	30,720	30,330	-1.3%
Glasgow City	88,060	88,370	87,930	-0.1%
Highland	16,710	16,690	16,590	-0.7%
Inverclyde	9,670	9,760	9,750	0.8%
Midlothian	6,230	6,230	6,210	-0.2%
Moray	5,560	5,600	5,550	-0.2%
Na h-Eileanan Siar	2,130	2,130	2,120	-0.6%
North Ayrshire	16,570	16,720	16,660	0.5%
North Lanarkshire	35,980	35,970	36,010	0.1%
Orkney Islands	1,200	1,210	1,210	1.3%
Perth and Kinross	8,370	8,360	8,300	-0.8%
Renfrewshire	18,110	18,220	18,010	-0.5%
Scottish Borders	8,420	8,460	8,290	-1.5%
Shetland Islands	1,090	1,080	1,090	0.0%
South Ayrshire	10,680	10,690	10,600	-0.7%
South Lanarkshire	30,170	30,130	29,970	-0.6%
Stirling	5,460	5,460	5,440	-0.3%
West Dunbartonshire	11,590	11,540	11,500	-0.8%
West Lothian	14,680	14,680	14,630	-0.3%

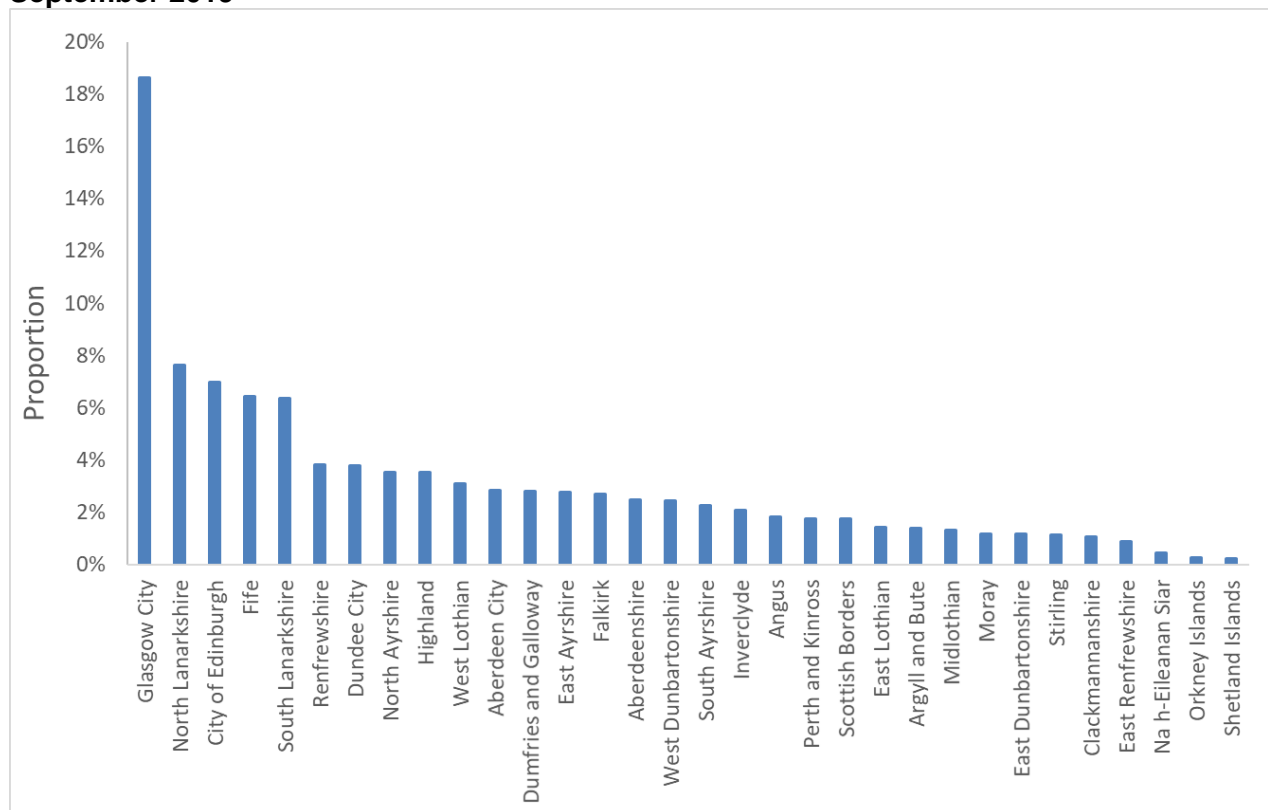
¹ Recipients are as at monthly count date. See Methodology Notes, Section 2 for more details. Available at <http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/Methodology/Ctaxreductionmethod>

² Figures are rounded to the nearest 10. Components may not sum to total due to rounding. Percentage change are based on unrounded figures.

Chart 2 below shows the CTR recipients by local authority as a proportion of the Scottish CTR population for September 2019 in descending order. It can be seen that Glasgow City accounted for the highest proportion, almost one fifth of all recipients in Scotland compared to the Shetland Islands (accounting for 0.2 per cent). The five local authorities with the highest numbers of CTR recipients accounted for almost half (46 per cent) of the total number of CTR recipients in Scotland in September 2019. This can be attributed to the size of the local authorities where those with larger populations may be expected to have a higher number of CTR claimants and therefore recipients. These five local authorities are:

- Glasgow City accounting for 19 per cent (87,930 recipients);
- North Lanarkshire accounting for 8 per cent (36,010 recipients);
- City of Edinburgh accounting for 7 per cent (32,970 recipients);
- Fife accounting for 6 per cent (30,330 recipients); and
- South Lanarkshire accounting for 6 per cent (29,970 recipients).

Chart 2: CTR Recipients by Local Authority as a proportion of the Scottish CTR Population, September 2019



2. Weekly Income Forgone

The total weekly income forgone for Scotland was £6.570 million in September 2019, a marginal decrease of 0.3 per cent over the quarter. Income forgone estimates follow the same general pattern as the number of recipients, with the exception of April 2017, April 2018 and April 2019 where there was a large increase in the income forgone over the previous month whilst the number of CTR recipients decreased. The reasons for this are due to the changes to CT and CTR introduced in April 2017 alongside increases in CT annually since April 2017 (as shown in Chart 1, page 1). A breakdown of the total weekly income forgone by each local authority in July, August and September 2019 is shown in Table 2 below.

During the quarter, the weekly income forgone increased slightly by 0.2 per cent between July and August 2019 as a result of the marginal increases in CTR recipients reported in section 1. This is similar to the upward trends seen during the month of August from previous years.

It can be seen that Glasgow City accounted for one fifth (20 per cent) of the total weekly income forgone for Scotland followed by City of Edinburgh (7 per cent) and North Lanarkshire (7 per cent) in September 2019 which is consistent with the higher numbers of CTR recipients recorded for these local authorities.

Table 2: Weekly Income Forgone (£'000s) by Local Authority, July to September 2019^{1,2,3}

	Jul-19	Aug-19	Sep-19	% Change (Jul-Sept 19)
SCOTLAND	6,592.3	6,606.6	6,570.5	-0.3%
Aberdeen City	193.4	194.6	192.9	-0.3%
Aberdeenshire	160.7	161.3	160.4	-0.2%
Angus	106.2	106.2	105.0	-1.1%
Argyll and Bute	104.1	103.5	102.5	-1.5%
City of Edinburgh	487.1	489.8	486.0	-0.2%
Clackmannanshire	67.5	67.6	67.2	-0.4%
Dumfries and Galloway	173.7	173.3	173.6	0.0%
Dundee City	237.8	237.8	236.9	-0.4%
East Ayrshire	176.2	177.4	176.5	0.2%
East Dunbartonshire	90.1	89.7	89.6	-0.6%
East Lothian	98.6	99.0	99.1	0.5%
East Renfrewshire	69.9	69.7	69.6	-0.3%
Falkirk	156.3	156.7	156.1	-0.1%
Fife	401.5	401.3	396.9	-1.1%
Glasgow City	1,342.9	1,347.8	1,339.9	-0.2%
Highland	236.2	235.6	234.0	-0.9%
Inverclyde	129.5	130.6	129.9	0.3%
Midlothian	95.8	95.6	95.4	-0.4%
Moray	74.3	74.5	73.6	-0.9%
Na h-Eileanan Siar	26.1	26.0	26.2	0.1%
North Ayrshire	227.3	229.2	228.0	0.3%
North Lanarkshire	446.4	446.5	447.0	0.1%
Orkney Islands	15.2	15.4	15.6	2.7%
Perth and Kinross	121.8	121.9	121.1	-0.6%
Renfrewshire	253.3	254.5	251.5	-0.7%
Scottish Borders	106.2	107.0	105.3	-0.9%
Shetland Islands	13.5	13.5	13.5	0.2%
South Ayrshire	160.1	160.3	159.2	-0.5%
South Lanarkshire	382.9	383.1	381.1	-0.5%
Stirling	80.1	80.1	80.1	0.0%
West Dunbartonshire	165.8	165.1	164.6	-0.7%
West Lothian	192.0	192.2	191.9	-0.1%

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 forgone 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. Percentage change are based on unrounded figures.

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