



FOI REF:	15643
RESPONSE SENT:	12/06/2025

## Request

I am writing to request the following information under the Freedom of Information Act 2000 regarding Council Tax discounts in your local authority.

- 1. What percentage of households currently receive any form of Council Tax discount in the 2025/26 financial year?**  
Please include all discount types (e.g. single person discount, low income-based reductions, disability-related discounts, student exemptions, etc.).
- 2. What percentage of households received Council Tax discounts in the 2024/25 financial year?**
- 3. Have any Council Tax discounts or exemptions been reduced, removed, or otherwise changed in 2025/26 compared to 2024/25?**  
If so:
  - Please specify the types of changes made (e.g. eligibility rules, discount rates, categories affected).
  - The effective date(s) of these changes.
- 4. Of the households that received any Council Tax discount in 2024/25, how many (and what percentage) are receiving a reduced discount or no discount in 2025/26?**  
If possible, please provide this by discount type (e.g. single person, low income, disability-related, etc.).
- 5. If available, please provide any impact assessments, internal reports, consultation documents, or equality impact assessments related to these changes.**

If any part of this request is unclear or is likely to exceed the appropriate time or cost limits, I am happy to refine or limit the scope of the request.  
I would prefer to receive the information in a machine-readable format (e.g. CSV or Excel) where possible.



## Response

### 1. As at today:

Type	%
Exemptions	4.1*
DBR	0.4
SPD	29.6
Disregards	1.4
Uninhabitable	0.2
CTR	9.8

### 2. As at 15 September:

Type	%
Exemptions	5
DBR	0.4
SPD	29.5
Disregards	1.2
Uninhabitable	0.1
CTR	10

\*Student exemptions are at a lower level at this time of year.

### 3. Changes to Council Tax Reduction:

#### o Income Band Changes

Discount Band	Discount	Single Person	Single Person with one child	Single Person with two or more children	Couple	Couples with one child	Couple with two or more children
Income Ranges							
Band 1	100%	£0-£100	£0-£171.00	£0 - £238.50	£0 - £145.00	£0 - £223.50	£0 - £291.00
		£100.01 -	£171.01 -	£238.51 -	£145.01 -	£223.51 -	£291.01 -
Band 2	75%	£190.50	£268.50	£336.00	£243.00	£321.00	£388.50
		£190.51 -	£268.51 -	£336.01 -	£243.01 -	£321.01 -	£388.51 -
Band 3	45%	£256.50	£334.50	£402.00	£309.00	£387.00	£454.50
		£256.51 -	£334.51 -	£402.01 -	£309.01 -	£387.01 -	£454.51 -
Band 4	25%	£322.50	£400.50	£468.00	£375.00	£453.00	£520.50
		£322.51 -	£400.51 -	£468.01 -	£375.01 -	£453.01 -	£520.51 -
	0%	Over £322.50	Over £400.50	Over £468.00	Over £375.00	Over £453.00	Over £520.50

- o a 52-week disregard for Bereavement Support Payments and Widowed Parents Allowance; and
- o a 100% disregard for:

- Post Office Compensation Scheme payments;

- Infected Blood Scheme payments;
- Vaccine Damage payments;
- Payments made due to the Grenfell Tower inquiry; and
- Carer Support Payments (paid by the Scottish Government).
- Childcare element of Universal Credit

The effective date of these changes was 1 April 2025.

4. No residents had reduced Council Tax Reduction due to these changes
5. Information relating to the consultation can be found on page 78 here:  
[\(Public Pack\)Agenda Document for Council, 27/02/2025 18:30](#)

