

Briefing for the Citizen Participation and Public Petitions Committee on petition PE2153: Reduce council tax by 50% for single persons, lodged by Lisa Williams

Brief overview of issues raised by the petition

Most single person households receive a 25% council tax discount. This discount was included in the original [Local Government Finance Act 1992](#) which set up council tax. It still exists in Scotland, England and Wales.

The discount is also available if only one person living in a property is *liable* for council tax. For example, one liable person living with one student would be entitled to a single-person discount.

Why does the 25% single-person discount exist?

A [recent House of Commons Library blog](#) states that council tax was originally conceived as part tax on property and part tax on individual residents. When the [legislation establishing council tax](#) was introduced to Parliament in 1991, Michael Heseltine, the responsible minister, said:

“The discount is set at 25% because the basic bill is half the property and half the personal element. It assumes two people, so that where there is only one adult resident he or she gets a discount equivalent to half the personal element, or 25%.”

Consideration of the single-person discount

Local government taxation is devolved to the Scottish Parliament and the Scottish Government could, if it so wished, increase or decrease the discount rate. However, the Scottish Government [confirmed in January 2019](#) that it had no plans to review the single-person discount. There are [other discounts and reductions in operation](#) in Scotland in addition to the single-person discount.

The Scottish Parliament's Local Government, Housing and Planning Committee recently held an [inquiry looking at potential reforms to council tax](#). Although the single-person discount was not a focus of the inquiry, the subject did arise on two occasions:

- David Phillips from the Institute for Fiscal Studies [told the Committee](#) he thought the discount should be abolished.
- The Welsh Local Government Association [told the Committee](#) that in Wales there has been a lot of media attention around the discount.

In a [2022 debate on cost of living support](#), the Scottish Conservatives called for an increase to the single-person discount from 25% to 35%. The

Parliament voted against their [amendment motion](#), with the Scottish Government arguing:

“To address the suggestion that was put forward by the Conservative Party, I think that it is important to state that increasing the single-person discount to 35 per cent would need to be financed by a budgetary cut elsewhere, because it would cost more than £100 million and it would not be means tested.”

Changes to the single person discount were recently discussed in Wales. Some wanted it abolished, others thought it should increase. After consultation [the Welsh Government decided to leave it as it is](#).

A [similar petition to PE2153 was submitted to the UK Parliament](#) in 2023 requesting the UK Government increase the discount to 50% in England. The UK Government responded: “The Government does not have any plans to change the single-person discount to 50%. There are a range of further discounts and exemptions in place to support households with their council tax bills”.

Single-person households

The [2022 Census shows](#) there were 930,000 single person households in Scotland. Over a third of all households were single person (37%), it is now the most common household size. The number of single person households grew by 106,000 (+13%) between 2011 and 2022. Glasgow has the highest number of single-person households of all local authority areas in Scotland.

A [recent report published by the Scottish Government](#) found that working-age single person households are “particularly affected by the cost of living crisis and struggling with problem debt”. The same report highlights figures compiled by StepChange Scotland showing average council tax arrears per client in Scotland “rose 11% over the last year and the average amount of council tax debt owed during the second quarter of 2024 was £2,075, an increase of £204 from £1,871 in the second quarter of 2023.”

Scottish Government and COSLA joint working group

The [Joint Working Group on Sources of Local Government Funding and Council Tax Reform](#) (JWG) was set up in 2022 and is co-chaired by Scottish Ministers and COSLA (representing local government). Its remit includes:

- considering proposals for meaningful changes to council tax, including on second and empty homes.
- considering options and approaches to longer term reform.

The Scottish Government and COSLA [announced in January this year](#) that “the public will be invited to submit their views on how to make the Council Tax system fairer, as part of wider efforts to explore options and build a

consensus for potential reform”. This engagement exercise is due to be run later this year, with COSLA [telling a parliamentary committee](#):

“...we have made a commitment to engage publicly over the summer, and the hope is that that will include town hall events, going out to the community and speaking with people”.

It is possible that discounts and reductions will be part of this conversation.

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8 April 2025

The purpose of this briefing is to provide a brief overview of issues raised by the petition. SPICe research specialists are not able to discuss the content of petition briefings with petitioners or other members of the public. However, if you have any comments on any petition briefing you can email us at spice@parliament.scot

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