

Citizen Participation and Public Petitions Committee
Wednesday 10 September 2025
13th Meeting, 2025 (Session 6)

PE2153: Reduce council tax by 50% for single persons

Introduction

Petitioner Lisa Williams

Petition summary Calling on the Scottish Parliament to urge the Scottish Government to reduce council tax by 50% for single persons.

Webpage <https://petitions.parliament.scot/petitions/PE2153>

1. This is a new petition that was lodged on 31 March 2025.
2. A full summary of this petition and its aims can be found at **Annexe A**.
3. A SPICe briefing has been prepared to inform the Committee's consideration of the petition and can be found at **Annexe B**.
4. Every petition collects signatures while it remains under consideration. At the time of writing, 70 signatures have been received on this petition.
5. The Committee seeks views from the Scottish Government on all new petitions before they are formally considered.
6. The Committee has received a submission from the Scottish Government which is set out in **Annexe C** of this paper.

Action

7. The Committee is invited to consider what action it wishes to take.

Clerks to the Committee
September 2025

Annexe A: Summary of petition

PE2153: Reduce council tax by 50% for single persons

Petitioner

Lisa Williams

Date Lodged

31 March 2025

Petition summary

Calling on the Scottish Parliament to urge the Scottish Government to reduce council tax by 50% for single persons.

Background information

The cost of living is rising, council tax is rising, electricity and gas bills, not to mention the price of food at the moment. People such as myself who work full time but live on their own have the same bills as everyone else but with only one wage. It is getting more and more difficult to prioritise between health and necessities.

Annexe B: SPICe briefing on PE2153

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.

Greig Liddell
Senior Researcher
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

Every effort is made to ensure that the information contained in petition briefings is correct at the time of publication. Readers should be aware however that these briefings are not necessarily updated or otherwise amended to reflect subsequent changes.

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Annexe C: Written submission

Scottish Government written submission, 16 June 2025

PE2153/A: Reduce council tax by 50% for single persons

The Scottish Government is grateful for the opportunity to contribute towards the Committee's consideration of this petition, which calls on the Scottish Government to increase the council tax discount for single-person households from the current 25% to 50%.

We acknowledge the financial pressures faced by individuals with rising living costs, from those living alone to those supporting a larger household. The concerns raised by the petitioner reflect real challenges experienced by many people across Scotland. Council Tax system contains mechanisms to support those who may struggle to pay.

Under current legislation, households with only one adult resident may be eligible for a 25% discount, known as the Single Person Discount. In addition to this, some adult residents, such as full-time students, care leavers, and apprentices, are "disregarded" for discount purposes. This means that a single person living with any disregarded adult residents may still receive a 25% Single Person Discount.

It is important to note that Council Tax is a property-based tax designed to support the delivery of vital local services - including education, social care, and waste collection, which benefit the community as a whole - it is not a charge based on the use of these services, but rather a tax which supports the funding of them.

In addition to the Single Person Discount, the Scottish Government's Council Tax Reduction (CTR) Scheme exists to ensure that nobody in Scotland should have to meet a council tax liability they cannot be expected to afford. The scheme reduces the Council Tax liabilities of any household based on an assessment of income, capital, and other circumstances. Currently, more than 450,000 households in Scotland benefit from CTR, with average annual savings of over £850 per household. I would encourage the petitioner to reach out to their local council to see if they might be eligible for CTR.

Looking ahead, the Scottish Government has committed to working with the Convention of Scottish Local Authorities (COSLA) on a programme of engagement to consider potential reforms to the Council Tax system, with a view to improving fairness and sustainability. One area under consideration is the possibility of empowering local authorities to apply tailored discretionary discounts to address specific needs within their communities.

This work is being taken forward in the spirit of partnership through the Verity House Agreement and will culminate in a Scottish Parliament debate in early 2026. That debate will inform the next Parliament on the findings and potential directions for Council Tax reform, based on robust evidence and stakeholder engagement.

CPPP/S6/25/13/10

The Scottish Government is committed to its plans for engagement activity and furthering the discussion on how to strengthen fairness within the system is ongoing. The outcome of the reform engagement work will shape any future decisions.

Local Government Directorate