

## Appendix 2 - London Boroughs LCTRS - Minimum Council Tax Payment

The table below sets out the latest information available for 2017/18 LCTR schemes and details the minimum council tax contribution after LCTRS is applied for households on the lowest income in each of 33 London boroughs.

The table also shows LA's who apply the self-employed Minimum Income Floor and the two child allowance in the LCTRS assessment for working age households.

Local Authority	Lowest income households minimum Council Tax Payment after LCTRS %	Self-employed MIF for working age households	Two child allowance for working age LCTRS assessments
<b>Tower Hamlets</b>	<b>0%</b>	YES	
Camden	0%		
City of London	0%		
Hammersmith & Fulham	0%		
Hounslow	0%		
Kensington & Chelsea	0%		YES
Kingston Upon Thames	0%		YES
Merton	0%		
Westminster	0%		
Islington	8.5%	YES	YES
Croydon	15%		
Greenwich	15%		YES
Hackney	15%		
Havering	15%		
Lambeth	15%		
Richmond Upon Thames	15%		YES
Southwark	15%		YES
Sutton	17.5%	YES	
Haringey	19.8%		
Barnet	20%		
Bexley	20%		YES
Brent	20%		
Newham	20%		YES
Redbridge	20%		
Waltham Forest	24%	YES	YES
Barking & Dagenham	25%		
Bromley	25%		YES
Ealing	25%	YES	
Hillingdon	25%		YES
Enfield	26.5%		YES
Harrow	30%		
Wandsworth	30%		
Lewisham	33%		YES

Tower Hamlets is one of only 9 London boroughs offering a 100% rebate through its Local Council Tax Reduction Scheme (LCTRS) to its lowest income households.

This means that Tower Hamlets residents who qualify for the maximum council tax reduction through LCTRS do not have to pay any council tax.