

## COUNCIL TAX COLLECTION STATISTICS

This statistical publication notice provides Council Tax (CT) collection figures by Scottish Local Authorities for the financial year 2006-07 and previous years. The key points are:

- In 2006-07, for Scotland as a whole, the total amount of Council Tax billed (excluding Council Tax Benefit) was £1.867 billion. Of this total, £1.751 billion was collected by 31 March 2007.
- **The provisional Scotland total in-year CT collection rate for 2006-07 was 93.8%**, a 0.5 percentage point increase from the previous year (see table 2).
- Since 1993-94, the overall total amount of Council Tax billed in Scotland was £18.487 billion, of which £17.661 billion, or **95.5%** was collected by **31 March 2007**.
- Provisional in-year CT collection rates for 2006-07 range from a low of **86.0% in Glasgow**, to a high of **97.8% in Orkney**.
- These provisional figures suggest that 27 out of 32 councils have improved on their 2005-06 in-year CT collection rate figures published by Audit Scotland. There were 5 councils that did not improve. Of these, Dundee, East Lothian and South Ayrshire showed no change from 2005-06. The remaining two councils were Eilean Siar (-0.2 percentage points) and Glasgow (-0.1 percentage points).

The in-year Council Tax collection rate is a Statutory Performance Indicator. The figures for 2006-07 in this Statistical Publication Notice are provisional, pre-audit estimates. Audited figures for 2006-07 will be published by Audit Scotland in due course.

### TABLES

**Table 1:** Summary of reported amounts of Council Tax billed and received: Scotland

**Table 2:** Summary of **in-year** Council Tax percentage received, by year to which the bill refers: Scotland and Local Authorities

**Table 3:** Summary of reported **total** council tax percentage received by 31 March 2007, by year to which bill refers: Local Authorities

## BACKGROUND NOTES

### 1. DATA SOURCES

- 1.1. The Scottish Executive's Council Tax, Non-Domestic Rates and Community Charge Receipts Return (CTRR) collects data from Local Authorities on the total amounts of Council Tax billed and the total amounts collected for all years from 1993-94 to date, and is the source of all the data in tables 1 to 3, with the exception of the in-year collection rates in Table 2 for 1998-99 to 2005-06. The CTRR data is collected after the end of the financial year, but **before audit, and is therefore provisional.**
- 1.2. The in-year collection rates in Table 2 for 1998-99 to 2005-06 are the published Statutory Performance Indicators produced by Audit Scotland. The 2006-07 in-year collection rates should be treated as **provisional figures**, with final audited figures for 2006-07 to be published by Audit Scotland.

### 2. DATA DEFINITIONS

- 2.1. All data are based on the actual amounts received from taxpayers, and are net of all discounts (e.g. 25% single persons discount) and exemptions. Surcharges are also excluded where possible, although some councils cannot do this for pre 1996-97 figures (see footnotes in tables for details.).
- 2.2. The figures exclude Council Tax Benefit, and are before any amounts written off for bad or doubtful debt, and reflect any correction to liabilities made after billing.
- 2.3. Figures from 1993-94 to 1995-96 include the amounts billed and collected for Water Charges.

### 3. ENQUIRIES

- 3.1. Public enquiries (non-media) about the information contained in this Statistical Publication Notice should be addressed to:  
Statistical Support for Local Government Branch  
Scottish Executive  
Analytical Services Division, Area 2-J South  
Victoria Quay  
Edinburgh  
EH6 6QQ

Telephone 0131 244 7033 or e-mail [lgfstats@scotland.gsi.gov.uk](mailto:lgfstats@scotland.gsi.gov.uk) .

- 3.2. Media enquiries about the information in this Statistics Publication Notice should be addressed to Stewart Cooper on 0131 244 2175.

Internet: <http://www.scotland.gov.uk/stats/bulletins/00594>

Local Government Finance Statistics website:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

<b>Table 1 : Summary of reported amounts of Council Tax billed and received<sup>(1)(2)(3)(4)</sup>: Scotland</b>				
				<b>31 March 2007</b>
	<b>Year to which bill refers</b>	<b>Net amount billed (£000s)<sup>(2)</sup></b>	<b>Amount received<sup>(2)</sup> (£000s) as at 31 March 2007</b>	<b>Percentage received<sup>(2)</sup> as at 31 March 2007</b>
<b>Latest Year to 31 March 2007</b>	<b>2006-07<sup>(5)</sup></b>	<b>1,866,880</b>	<b>1,750,913</b>	<b>93.8</b>
<b>Previous Years<sup>(3)</sup></b>	2005-06 <sup>(5)</sup>	1,772,296	1,686,767	95.2
	2004-05	1,662,495	1,589,046	95.6
	2003-04	1,577,052	1,506,175	95.5
	2002-03	1,500,688	1,434,973	95.6
	2001-02	1,415,296	1,354,912	95.7
	2000-01	1,326,949	1,270,258	95.7
	1999-00	1,246,184	1,196,237	96.0
	1998-99	1,195,014	1,146,515	95.9
	1997-98	1,115,781	1,069,205	95.8
	1996-97	1,003,392	961,688	95.8
	1993-94 to 1995-96	2,805,042	2,694,365	96.1
	<b>Total for previous years<sup>(3)</sup></b>	1993-94 to 2005-06	16,620,189	15,910,141
<b>Total for all years to<sup>(3)</sup> 31 March 2007</b>	1993-94 to 2006-07	18,487,069	17,660,900	95.5

Source: Information supplied by Councils to Scottish Executive on the statistical return Council Tax, Non-Domestic Rates and Community Charge Receipts (CTRR)

(1) All figures are NET of discounts (eg single persons discount), exemptions and surcharges (although not all councils can exclude surcharges - see below). The figures are BEFORE any amounts written off for bad or doubtful debt. They reflect any correction to liabilities following billing.

(2) Up to and including 1995-96 the figures for amounts billed and collected include Council Water Charges

(3) **Dumfries and Galloway** has only provided figures from 1996-97 onwards

(4) Surcharges: Councils are asked to exclude surcharges, although this is not always possible. Surcharges have been included for **Aberdeenshire, East Lothian, East Renfrewshire, Eilean Siar, Fife, North Ayrshire, Renfrewshire, Shetland Islands and Scottish Borders** for years prior to 1996-97.

(5) 2005-06 and 2006-07 Figures **include** additional amounts in respect of reduced Second Home/Long Term Empty property discounts

**Table 2: Summary of in-year Council Tax percentage received, by year to which the bill refers: Scotland and Local Authorities<sup>(1)</sup>**

	Year to which bill refers								
	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 <sup>(2)</sup>	2006-07 <sup>(2)</sup>
	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year (provisional)
<b>Scotland</b>	<b>87.2</b>	<b>88.3</b>	<b>89.2</b>	<b>90.6</b>	<b>91.4</b>	<b>91.7</b>	<b>92.7</b>	<b>93.3</b>	<b>93.8</b>
Aberdeen City	89.6	89.7	89.9	89.8	90.1	90.2	91.5	92.2	94.3
Aberdeenshire	94.2	91.8	93.2	93.8	94.0	94.0	95.3	95.8	95.9
Angus	93.5	93.6	93.9	94.5	94.7	95.0	95.6	95.8	96.4
Argyll & Bute	88.3	90.1	91.8	92.5	93.0	94.0	95.5	94.9	95.3
Clackmannanshire	86.6	86.7	88.5	89.7	90.2	91.2	91.3	92.1	92.6
Dumfries & Galloway	88.1	92.0	93.5	94.2	94.0	94.1	94.6	94.1	94.8
Dundee City	87.3	86.6	85.0	85.0	85.7	86.2	87.1	90.7	90.7
East Ayrshire	81.8	83.2	85.3	86.4	88.3	90.1	91.3	92.0	92.4
East Dunbartonshire	90.0	91.0	91.0	92.9	93.6	94.1	94.7	95.3	95.6
East Lothian	87.2	90.8	92.4	94.2	94.5	95.3	96.0	96.1	96.1
East Renfrewshire	91.2	93.3	93.5	94.5	95.2	95.4	95.4	95.7	95.9
Edinburgh, City of	87.7	88.1	88.1	90.3	90.7	87.6	90.4	91.8	92.4
Eilean Siar	90.1	89.7	87.8	88.9	91.1	92.0	92.6	93.9	93.7
Falkirk	91.6	92.3	93.1	93.8	94.0	94.6	95.2	95.9	96.2
Fife	91.8	90.4	89.2	90.9	91.9	93.0	93.9	94.0	94.3
Glasgow City	77.3	78.9	80.1	81.5	83.7	85.1	85.6	86.1	86.0
Highland	90.1	91.1	91.4	92.2	92.6	93.5	94.1	95.1	95.4
Inverclyde	77.2	81.3	80.3	87.0	88.0	89.4	90.7	91.9	93.1
Midlothian	88.6	90.7	91.5	92.9	93.1	93.9	94.2	94.2	94.3
Moray	91.0	92.9	92.3	92.7	92.7	94.9	95.6	96.0	96.6
North Ayrshire	83.8	85.2	87.2	89.5	89.9	89.8	91.7	92.8	93.3
North Lanarkshire	83.8	86.2	87.9	90.8	92.2	93.2	93.6	94.2	94.7
Orkney Islands	96.1	96.3	96.4	97.3	97.7	97.8	97.3	97.6	97.8
Perth & Kinross	93.1	92.1	93.5	94.1	95.0	95.3	96.1	96.4	96.6
Renfrewshire	87.4	89.4	91.0	93.0	93.5	93.9	94.2	94.7	94.9
Scottish Borders	95.2	95.7	95.7	96.3	96.0	95.6	96.6	96.7	96.8
Shetland Islands	94.3	94.5	95.2	95.8	96.1	95.9	96.1	96.0	96.5
South Ayrshire	88.2	91.5	93.3	93.9	94.0	94.3	94.5	94.8	94.8
South Lanarkshire	87.1	87.9	93.2	93.2	93.5	93.9	94.6	94.8	95.1
Stirling	92.1	93.7	93.9	95.0	95.8	96.4	96.4	96.8	96.9
West Dunbartonshire	76.6	80.4	79.6	84.5	87.0	87.5	89.4	90.4	92.1
West Lothian	84.3	88.5	90.3	91.4	92.3	92.7	93.0	93.5	93.8

Source: 1998-99 to 2005-06 - Statutory Performance Indicators published by Audit Scotland, 2006-07 - Information supplied by Councils to Scottish Executive on the CTRR statistical return

(1) The figures exclude Council Tax Benefit and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

(2) 2005-06 and 2006-07 Figures include additional amounts in respect of reduced Second Home/Long Term Empty property discounts

**Table 3: Summary of reported total council tax percentage received by 31 March 2007, by year to which the bill refers: Local Authorities <sup>(1)(2)</sup>**

	Year to which bill refers											
	1993-94 to 1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06 <sup>(4)</sup>	2006-07 <sup>(4)</sup>
<b>Scotland</b>	<b>96.1</b>	<b>95.8</b>	<b>95.8</b>	<b>95.9</b>	<b>96.0</b>	<b>95.7</b>	<b>95.7</b>	<b>95.6</b>	<b>95.5</b>	<b>95.6</b>	<b>95.2</b>	<b>93.8</b>
Aberdeen City	97.2	96.9	96.7	96.6	96.9	96.7	96.2	95.7	95.5	95.4	95.3	94.3
Aberdeenshire	98.8	98.5	98.2	98.0	97.3	97.5	97.5	97.7	97.2	97.5	97.0	95.9
Angus	98.3	98.2	98.4	98.4	98.2	98.1	97.9	97.7	97.5	97.5	97.1	96.4
Argyll & Bute	97.2	97.0	96.7	96.7	96.3	97.0	96.7	96.3	96.6	96.7	96.1	95.3
Clackmannanshire	97.5	96.2	94.7	93.4	94.9	95.0	94.7	94.6	94.9	93.8	93.9	92.6
Dumfries & Galloway <sup>(3)</sup>	..	97.2	97.5	97.9	97.6	97.6	97.6	97.2	97.2	96.8	96.0	94.8
Dundee City	96.0	95.6	96.2	96.7	96.0	94.6	94.1	93.2	92.6	92.3	93.3	90.7
East Ayrshire	96.6	95.4	94.6	93.9	93.8	93.7	93.7	94.1	94.3	94.5	94.2	92.4
East Dunbartonshire	98.0	97.5	97.4	97.3	97.1	96.9	97.0	97.0	97.0	97.0	96.7	95.6
East Lothian	98.1	97.9	98.7	99.0	99.2	98.8	98.6	98.3	98.1	98.0	97.5	96.1
East Renfrewshire	99.0	98.7	98.5	98.3	98.4	98.3	98.4	98.2	98.1	97.6	97.2	95.9
Edinburgh, City of	95.8	95.8	95.8	96.1	96.4	95.1	95.7	95.0	94.3	94.9	94.6	92.4
Eilean Siar	98.1	98.1	97.9	97.4	96.9	96.6	96.4	96.7	96.9	96.7	96.6	93.7
Falkirk	98.3	98.2	98.1	98.2	98.0	97.9	97.8	97.7	97.6	97.5	97.3	96.2
Fife	97.5	97.9	97.9	97.6	97.2	96.7	96.6	96.7	96.8	96.7	96.0	94.3
Glasgow City	88.2	87.4	88.4	89.4	90.0	89.5	89.2	89.1	89.3	90.1	88.7	86.0
Highland	97.0	97.4	97.6	97.5	97.5	97.5	97.1	97.4	97.3	97.1	97.0	95.4
Inverclyde	96.2	95.5	94.5	94.5	94.0	93.7	94.4	94.8	94.9	94.8	94.6	93.1
Midlothian	97.1	96.4	96.5	96.7	96.8	96.7	96.5	96.5	96.5	96.5	95.8	94.3
Moray	98.4	98.0	97.7	97.7	97.6	97.6	97.3	97.1	97.4	97.4	97.2	96.6
North Ayrshire	95.9	95.4	94.7	94.9	94.7	94.4	95.0	95.2	95.1	95.0	95.0	93.3
North Lanarkshire	96.1	95.4	95.4	96.1	95.8	95.9	96.3	96.3	96.4	96.2	95.6	94.7
Orkney Islands	99.4	99.5	99.4	99.4	99.4	99.3	99.3	99.2	99.0	98.8	98.6	97.8
Perth & Kinross	98.9	98.2	98.4	98.3	97.9	97.8	97.6	97.4	97.5	97.7	97.3	96.6
Renfrewshire	95.9	96.6	96.4	96.7	96.3	96.5	96.3	96.2	95.7	95.2	94.7	94.9
Scottish Borders	98.5	98.8	98.6	98.6	98.6	98.5	98.5	98.1	97.8	97.9	97.6	96.8
Shetland Islands	99.2	99.4	99.3	99.3	99.5	99.5	99.4	99.2	99.1	98.9	98.3	96.5
South Ayrshire	98.4	97.3	96.8	97.2	97.4	97.4	97.3	97.0	97.2	96.9	96.4	94.8
South Lanarkshire	96.3	95.8	95.8	95.5	96.4	96.6	96.5	96.4	96.2	96.2	95.8	95.1
Stirling	98.1	98.5	98.4	98.4	98.3	98.1	98.2	98.5	98.4	98.3	98.2	96.9
West Dunbartonshire	94.3	92.5	91.7	91.3	90.9	90.5	91.1	91.2	91.0	91.0	91.1	92.1
West Lothian <sup>(5)</sup>	93.6	95.5	96.2	96.2	96.4	96.4	96.4	96.2	96.0	95.7	95.3	93.8

Source: Information supplied by Councils to Scottish Executive on the CTRR statistical return

(1) All figures are NET of discounts (eg single persons discount), exemptions and surcharges. The figures exclude Council Tax Benefit and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

(2) Up to and including 1995-96 the figures for amounts billed and collected include Council Water Charges

(3) Dumfries and Galloway has only provided figures from 1996-97 onwards

(4) 2005-06 and 2006-07 Percentages received include additional amounts in respect of reduced Second Home/Long Term Empty property discounts

(5) The calculation of West Lothian's pre-1996-97 figures is the subject of discussion with Civica and both parties are working to resolve the matter in time for the next set of returns

