



PUBLIC SERVICES AND GOVERNMENT

Council Tax Collection Statistics, 2014-15

(published 16 June 2015)

This statistics publication provides Council Tax collection figures for Scottish Local Authorities for the financial year 2014-15 and previous years. The key points are:

- In 2014-15 for Scotland as a whole, the total amount of Council Tax billed (after Council Tax Reduction) was £2.076 billion. Of this total, £1.981 billion was collected by 31 March 2015 (Table 1).
- Between 1993-94 and 2014-15, the overall total amount of Council Tax billed in Scotland was £34.368 billion, of which £33.210 billion, or **96.6%**, was collected by **31 March 2015** (Table 1).
- **The provisional Scotland total in-year Council Tax collection rate for 2014-15 was 95.4%**, a slight increase on the figure for the previous year (Table 2).
- Provisional in-year Council Tax collection rates for 2014-15 ranged from 93.3% to 98.0% across the 32 local authorities (Table 2).
- In-year collection rates have improved steadily from 87.2% in 1998-99 to 92.7% in 2004-05 and now 95.4% in 2014-15. This reflects improvements in the collection of Council Tax in the billing year.

All figures are net of discounts (e.g. single occupancy discount) and exemptions. They are after Council Tax Benefit/Reduction and exclude Water and Sewerage Charges. Therefore, the amounts billed represent what those liable have been asked to pay towards their Council Tax (but not Water and Sewerage).

The provisional amount of Council Tax Reduction awarded in Scotland in 2014-15 was £345.9 million. Therefore, the theoretical total Council Tax charge for 2014-15 (before Council Tax Reduction) was £2.422 billion.

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Table 1: Council Tax billed and received: Scotland

	Year to which bill refers	Net amount billed (£000s)	Amount received (£000s) as at 31 March 2015	Amount uncollected (£000s) as at 31 March 2015	Percentage received as at 31 March 2015*	
Latest Year to	31 March 2015	2014-15	2,076,232	1,980,986	95.4	
Previous Years		2013-14	2,034,796	1,957,454	96.2	
		2012-13	2,004,036	1,934,880	96.5	
		2011-12	1,982,334	1,917,498	96.7	
		2010-11	1,967,400	1,903,692	96.8	
		2009-10	1,959,919	1,896,179	96.7	
		2008-09	1,958,880	1,893,325	96.7	
		2007-08	1,933,492	1,872,801	96.9	
		2006-07	1,860,537	1,803,264	96.9	
		2005-06	1,769,589	1,716,460	97.0	
		2004-05	1,659,208	1,610,353	97.1	
		2003-04	1,573,623	1,525,149	96.9	
		2002-03	1,497,664	1,451,011	96.9	
		2001-02	1,412,636	1,368,357	96.9	
		2000-01	1,324,539	1,282,147	96.8	
		1999-00	1,244,011	1,205,452	96.9	
		1998-99	1,193,422	1,152,914	96.6	
		1997-98	1,114,529	1,074,202	96.4	
		1996-97	1,002,038	965,455	96.3	
		1993-94 to 1995-96	2,798,881	2,698,695	100,185	96.4
Total for previous years		1993-94 to 2013-14	32,291,532	31,229,288	1,062,244	96.7
Total for all years to	31 March 2015	1993-94 to 2014-15	34,367,765	33,210,275	1,157,490	96.6

Source: Information supplied by Councils to Scottish Government on the statistical return Council Tax and Community Charge Receipts (CTRR)

*Note that years prior to 2014-15 are closer to final collection rates as councils have had longer to collect late payments. The 2014-15 collection rate is understandably lower since it is effectively the in-year collection rate (i.e. before any late payments).

All figures are NET of discounts (e.g. single persons discount), exemptions and surcharges (although not all councils can exclude surcharges - see below). They exclude Council Tax Benefit/Reduction and Water and Sewerage Charges, and are BEFORE any amounts written off for bad or doubtful debt. They reflect any correction to liabilities following billing.

• Up to and including 1995-96, the figures for amounts billed and collected include Council Water Charges. • From 2005-06 onwards, the figures include additional amounts in respect of reduced Second Home/Long Term Empty property discounts. • Dumfries and Galloway has not provided any figures before 1996-97. • Councils are asked to exclude surcharges, although this is not always possible. For years prior to 1996-97, surcharges have been included for Aberdeenshire, Argyll and Bute, East Lothian, East Renfrewshire, Eilean Siar, Fife, North Ayrshire, Renfrewshire, Scottish Borders and Shetland Islands.

Table 1

In Table 1, the net Council Tax billed across Scotland and the amount received by 31 March 2015 are shown dating back to 1993-94 when Council Tax was introduced. The years 1993-94 to 1995-96 were before the re-organisation of local government in Scotland, and the data for these years are combined. The reorganisation had a number of implications for authorities, and so the figures prior to 1995-96 cannot be directly compared to those in later years under continuing authorities.

The net amount billed rose sharply from £1.002 billion in 1996-97 to £1.933 billion (in cash terms) in 2007-08, principally due to increases in Council Tax levels, but with an additional smaller increase due to growth in the tax base (mainly due to an increase in the number of dwellings). In 2007-08 the Scottish Government introduced a freeze in the Council Tax, and this is reflected in the data, where the net amount billed flattens off after 2007-08. The small increases observed after 2007-08 are due to growth in the tax base only, as a result of changes in the number and pattern of use of dwellings, as well as changes in household composition and awarding of Council Tax Benefit/Reduction. This pattern is shown in Chart 1. Band D Council Tax levels each year are shown at:

<http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/DatasetsCouncilTax/BandDCouncilTax1516>

It should be noted that Table 1 shows the amount and percentage collected as at 31 March 2015. For earlier years there has been a comparatively long time to collect any late payments, whereas for more recent years (particularly 2014-15), there has been less time to collect late payments. This is the main reason why the 'percentage received at 31 March 2015' data show slightly lower percentages received for the later years. For the earlier years, it is unlikely that much more Council Tax will be collected hence, for these years, the percentages received are close to final collection rates. Excluding the effect on later years described above, no clear trend is seen in percentage received with all years before 2013-14 showing percentages received of between 96.3% and 97.1% (including the combined period 1993-94 to 1995-96).

Chart 1: Net Council Tax billed each year: Scotland

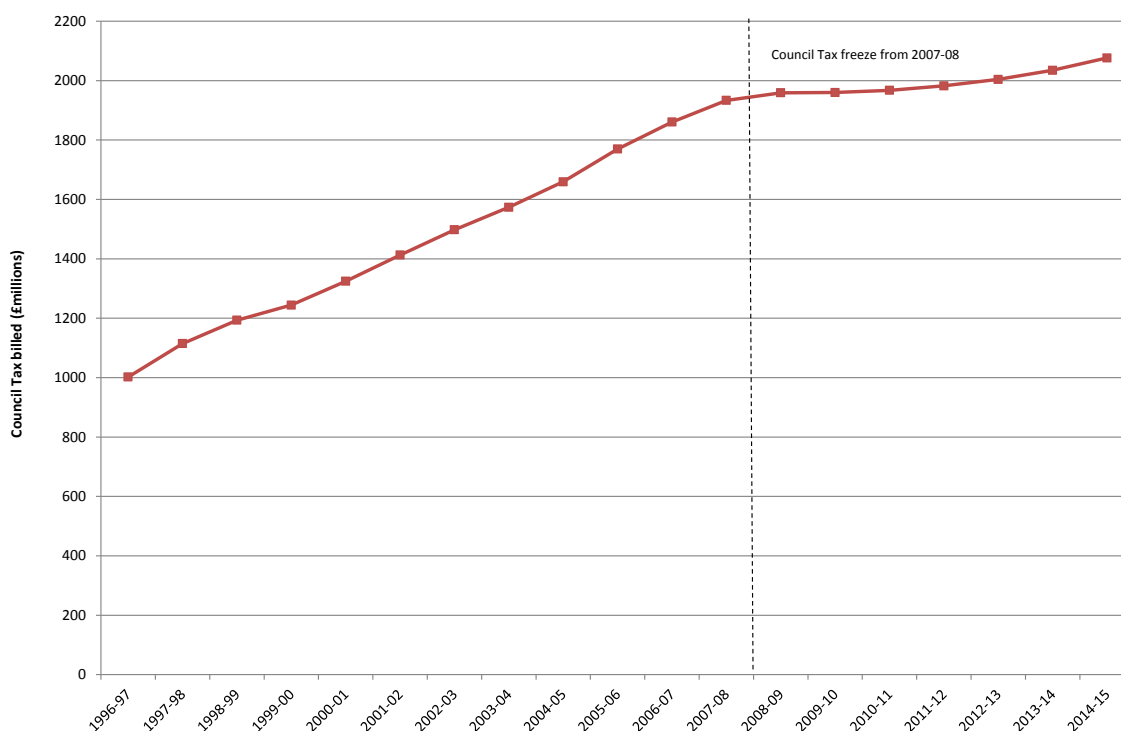


Table 2: In-year Council Tax percentage received, by year to which the bill refers: Scotland and Local Authorities ⁽¹⁾

	2004-05	2005-06 ⁽²⁾	2006-07 ⁽²⁾	2007-08 ⁽²⁾	2008-09 ⁽²⁾	2009-10 ⁽²⁾	2010-11 ⁽²⁾	2011-12 ⁽²⁾	2012-13 ⁽²⁾	2013-14 ⁽²⁾	2014-15 ⁽²⁾
	Percentage collected	Percentage collected	Percentage collected	Percentage collected	Percentage collected	Percentage collected	Percentage collected	Percentage collected	Percentage collected	Percentage collected	Percentage collected in billing year
	in billing year	in billing year	in billing year	in billing year	in billing year	in billing year	in billing year	in billing year	in billing year	in billing year	(provisional)
Scotland	92.7	93.3	93.8	94.2	94.3	94.4	94.7	95.1	95.2	95.2	95.4
Aberdeen City	91.5	92.2	93.3	93.8	94.5	94.0	93.3	93.7	94.2	94.2	95.2
Aberdeenshire	95.3	95.8	95.9	96.1	96.0	95.7	95.8	96.2	96.2	96.2	96.4
Angus ⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	95.6	95.8	96.4	96.6	96.5	96.5	97.4	97.9	97.7	97.6	97.6
Argyll & Bute	95.5	94.9	95.7	95.8	96.0	95.9	96.1	96.1	96.3	95.8	95.2
Clackmannanshire ⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	91.3	92.1	92.6	92.6	92.9	93.1	93.3	95.2	95.3	95.1	95.1
Dumfries & Galloway	94.6	94.1	94.8	95.0	95.3	95.4	95.5	95.7	95.8	96.0	96.0
Dundee City ⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	87.1	90.7	90.7	92.1	91.3	91.4	92.9	93.3	93.1	92.7	93.3
East Ayrshire ⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	91.3	92.0	92.4	92.4	94.1	94.1	94.2	94.3	93.8	93.7	94.0
East Dunbartonshire	94.7	95.3	95.6	96.2	96.3	96.5	96.6	96.6	96.6	96.2	96.6
East Lothian	96.0	96.1	96.1	96.2	96.1	95.4	95.3	95.8	96.4	96.2	96.5
East Renfrewshire ⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	95.4	95.7	95.9	96.4	96.2	96.5	96.8	97.2	97.6	97.8	98.0
Edinburgh, City of ⁽⁴⁾⁽⁵⁾	90.4	91.8	92.6	92.9	93.0	92.8	94.3	94.6	94.5	94.9	95.2
Eilean Siar ⁽³⁾	92.6	93.9	93.7	94.3	94.6	94.5	94.6	94.6	95.2	95.2	95.6
Falkirk ⁽⁴⁾⁽⁵⁾⁽⁶⁾	95.2	95.9	96.2	96.4	96.1	96.0	96.1	96.1	95.6	95.6	95.6
Fife ⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	93.9	94.0	94.3	94.3	93.5	93.9	93.8	95.2	95.4	95.5	95.4
Glasgow City ⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	85.6	86.1	86.0	88.0	90.0	92.0	92.3	92.6	93.1	93.9	94.6
Highland	94.1	95.1	95.4	95.5	95.3	95.0	95.4	95.5	95.6	95.5	95.2
Inverclyde	90.7	91.9	93.1	93.5	93.3	93.7	94.0	94.2	94.2	94.5	94.8
Midlothian ⁽³⁾⁽⁵⁾	94.2	94.2	94.3	94.6	94.1	92.7	93.0	93.6	93.9	93.5	93.8
Moray ⁽³⁾⁽⁵⁾⁽⁶⁾	95.6	96.0	96.6	96.8	96.7	96.8	97.0	97.3	95.6	95.1	94.4
North Ayrshire ⁽⁵⁾⁽⁶⁾	91.7	92.8	93.3	93.8	93.6	93.8	93.6	93.6	93.5	94.8	94.6
North Lanarkshire ⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	93.6	94.2	94.6	94.8	94.2	94.5	94.5	94.4	94.0	93.6	93.9
Orkney Islands ⁽⁴⁾⁽⁵⁾⁽⁶⁾	97.3	97.6	97.8	97.7	97.4	97.7	97.6	97.5	98.1	97.7	97.8
Perth & Kinross ⁽³⁾	96.1	96.4	96.6	96.4	96.2	96.3	97.2	97.7	97.4	97.2	97.0
Renfrewshire ⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	94.2	94.7	94.9	95.0	94.5	94.6	95.1	95.6	95.9	96.0	96.0
Scottish Borders	96.6	96.7	96.8	96.6	96.7	96.6	96.4	96.5	96.6	96.6	96.5
Shetland Islands	96.1	96.0	96.3	96.4	96.5	96.5	96.4	96.5	96.5	96.9	97.2
South Ayrshire	94.5	94.8	94.8	95.3	94.7	94.8	95.2	94.8	94.9	94.8	94.8
South Lanarkshire ⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	94.6	94.8	95.1	95.2	94.9	94.9	94.7	95.6	95.7	95.7	95.8
Stirling ⁽⁴⁾⁽⁵⁾	96.4	96.8	96.9	97.1	97.1	97.2	97.4	97.3	97.7	97.7	97.4
West Dunbartonshire ⁽³⁾⁽⁴⁾⁽⁵⁾⁽⁶⁾	89.4	90.4	92.1	92.8	93.0	94.1	94.1	94.2	94.4	94.5	95.0
West Lothian ⁽⁶⁾	93.0	93.5	93.8	94.0	94.0	94.4	94.4	94.1	94.7	94.3	94.8

Source: to 2012-13 - Statutory Performance Indicators published by Audit Scotland; from 2013-14 - Information supplied by Councils to Scottish Government on the CTRR statistical return

(1) The figures exclude Council Tax Benefit/Reduction 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 onwards - Figures **include** additional amounts in respect of reduced Second Home/Long Term Empty property discounts.

(3) For 2011-12; (4) For 2012-13; (5) For 2013-14; (6) For 2014-15: These councils have reported their collection rates on a 'line by line' accounting basis. Earlier collections did not seek this information.

Table 2

Table 2 shows the Council Tax in-year collection rates (that is, the amount of Council Tax collected by the end of the relevant billing year, as a percentage of billed Council Tax). In-year collection rates have increased steadily from 87.2% for Scotland as a whole in 1998-99; to 92.7% in 2004-05; to 95.4% in 2014-15. This may in part be due to Councils' more efficient and timely collection methods (for example, increasing use of direct debit and other 'electronic' methods).

Improvements are particularly clear for the local authorities which previously had the lowest rates of in-year collection (for example, the in-year collection rate for Glasgow City improved substantially from 85.6% in 2004-05 to 94.6% in 2014-15). Hence, variation of in-year collection rates between local authorities is now far less pronounced than in earlier years.

The trends described above are illustrated in Chart 2, which shows the increasing in-year collection rate for Scotland and the reduction in variation between collection rates for individual local authorities.

Until 2012-13, the Accounts Commission published the comparative in-year Council Tax collection rates for each Local Authority. The local government community, through the Society of Local Authority Chief Executives and Senior Managers (SOLACE) and the Improvement Service, now produce this performance information through the Local Government Benchmarking Framework.

Chart 2: In-year Council Tax percentage received, by year to which the bill refers: Scotland, and minimum and maximum for Local Authorities

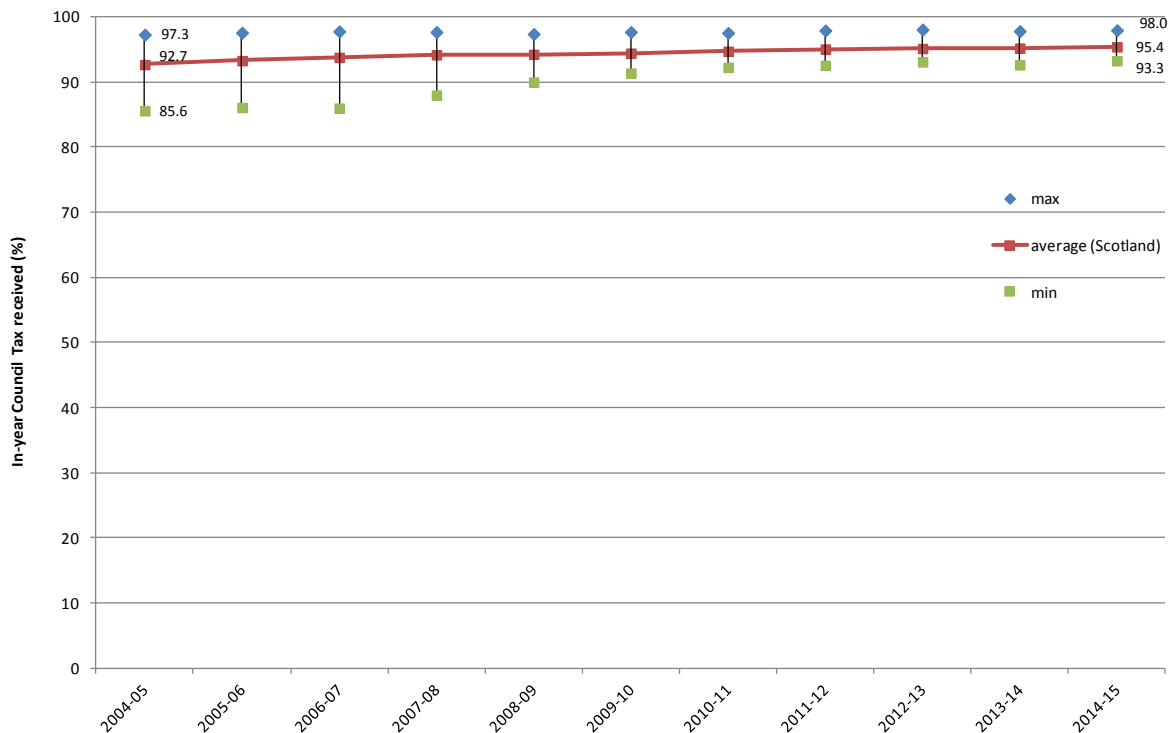


Table 3: Percentage of Council Tax received as at 31 March 2015, by year to which the bill refers: Scotland and Local Authorities ⁽¹⁾

	Year to which bill refers										
	2004-05	2005-06 ⁽²⁾	2006-07 ⁽²⁾	2007-08 ⁽²⁾	2008-09 ⁽²⁾	2009-10 ⁽²⁾	2010-11 ⁽²⁾	2011-12 ⁽²⁾	2012-13 ⁽²⁾	2013-14 ⁽²⁾	2014-15 ⁽²⁾
Scotland	97.1	97.0	96.9	96.9	96.7	96.7	96.8	96.7	96.5	96.2	95.4
Aberdeen City	97.0	97.2	97.2	97.2	97.1	96.9	96.9	96.9	96.7	96.4	95.2
Aberdeenshire	98.6	98.6	98.7	98.6	98.4	98.1	98.1	98.2	98.0	97.6	96.4
Angus ⁽³⁾	98.3	98.3	98.4	98.3	98.1	98.0	98.3	98.8	98.6	97.8	97.6
Argyll & Bute	97.9	97.8	98.1	98.0	98.0	97.9	97.8	97.7	97.7	97.6	95.2
Clackmannanshire ⁽³⁾	96.2	96.7	97.0	97.0	96.4	96.7	97.5	96.8	96.5	96.2	95.1
Dumfries & Galloway	98.1	97.9	97.9	97.8	97.7	97.8	97.6	97.6	97.4	97.0	96.0
Dundee City ⁽³⁾	94.8	95.8	95.4	95.8	95.7	95.6	96.6	96.4	95.9	94.8	93.3
East Ayrshire ⁽³⁾	98.2	98.2	97.9	97.4	97.5	97.7	97.6	97.1	97.1	95.9	94.0
East Dunbartonshire	98.2	98.0	98.1	98.2	97.9	98.0	98.1	98.0	98.0	97.4	96.6
East Lothian	98.2	98.2	98.1	98.0	97.8	97.8	97.7	97.7	97.6	97.2	96.5
East Renfrewshire ⁽³⁾	98.6	98.5	98.3	98.2	98.1	98.3	98.3	99.0	98.8	98.8	98.0
Edinburgh, City of	96.4	96.4	96.2	96.4	96.1	96.0	96.2	96.0	95.8	95.9	95.2
Eilean Siar	98.3	98.5	98.4	98.4	98.2	98.0	97.9	97.9	97.7	97.0	95.6
Falkirk ⁽³⁾	98.3	98.4	98.4	98.3	98.0	97.8	97.8	97.6	97.1	96.5	95.6
Fife ⁽³⁾	98.3	98.1	97.9	97.5	97.1	97.2	97.1	97.1	97.1	96.8	95.4
Glasgow City ⁽³⁾	92.1	91.4	91.1	91.7	91.9	93.5	93.7	93.7	93.5	93.5	94.6
Highland	98.2	98.3	98.4	98.3	98.0	97.8	97.9	97.7	97.7	97.1	95.2
Inverclyde	96.2	96.3	96.6	96.2	96.3	96.1	96.1	96.0	95.7	95.2	94.8
Midlothian	97.3	97.0	96.9	96.7	96.2	95.7	95.4	95.9	96.0	95.4	93.8
Moray ⁽³⁾	98.7	98.7	98.8	98.7	98.6	98.7	98.6	98.4	97.6	96.6	94.4
North Ayrshire ⁽³⁾	96.5	96.7	96.9	96.7	96.4	96.4	96.0	95.8	95.5	96.4	94.6
North Lanarkshire ⁽³⁾	97.5	97.3	97.1	96.7	96.2	96.1	96.1	95.8	95.4	94.8	93.9
Orkney Islands ⁽³⁾	99.5	99.4	99.5	99.3	99.2	99.2	99.2	99.1	98.9	98.6	97.8
Perth & Kinross	98.4	98.3	98.3	97.6	97.5	97.6	97.5	97.5	97.9	98.0	97.0
Renfrewshire ⁽³⁾	97.5	97.5	97.2	96.9	96.6	97.0	96.8	96.8	97.0	96.5	96.0
Scottish Borders	98.6	98.5	98.4	98.2	97.9	97.8	97.5	97.6	97.5	97.4	96.5
Shetland Islands	99.6	99.5	99.5	99.5	99.5	99.4	99.4	99.2	98.8	98.5	97.2
South Ayrshire	97.9	97.8	97.9	97.8	97.6	97.4	97.4	97.3	96.9	96.4	94.8
South Lanarkshire ⁽³⁾	97.4	97.3	97.2	97.1	96.8	96.6	96.3	97.2	97.0	96.7	95.8
Stirling	98.8	98.9	98.9	98.8	98.7	98.7	98.6	98.5	98.4	98.1	97.4
West Dunbartonshire ⁽³⁾	95.5	95.1	95.1	94.4	94.7	93.4	93.2	92.4	92.3	90.9	95.0
West Lothian ⁽³⁾	97.3	97.2	97.1	96.9	96.5	96.3	96.1	95.8	95.0	94.3	94.8

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

(1) All figures are NET of discounts (e.g. single persons discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction 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 onwards - Percentages received include additional amounts in respect of reduced Second Home/Long Term Empty property discounts.

(3) These councils have reported their collection rates on a "line by line" accounting basis. Statistical collections prior to 2011-12 did not ask councils for information on accounting basis used.

Table 3

Table 3 shows the percentage of Council Tax for specific billing years, received by 31 March 2015. For 2014-15 this is the same as the in-year collection rate but, for other years, this includes late payments collected in years after the billing year.

For the earlier years, it is unlikely that much more Council Tax will be collected hence, for these years, the percentages received are converging towards final collection rates.

Previous research has indicated that deprivation is linked to non-payment of Council Tax and this is likely to be a factor in variations between local authorities of these near-final collection rates for earlier years.

Table 4: In-year Council Tax percentage received and total Council Tax percentage received as at 31 March 2015, by year to which the bill refers: Scotland ⁽¹⁾

	Year to which bill refers										
	2004-05	2005-06 ⁽²⁾	2006-07 ⁽²⁾	2007-08 ⁽²⁾	2008-09 ⁽²⁾	2009-10 ⁽²⁾	2010-11 ⁽²⁾	2011-12 ⁽²⁾	2012-13 ⁽²⁾	2013-14 ⁽²⁾	2014-15 ⁽²⁾
Percentage collected in billing year	92.7	93.3	93.8	94.2	94.3	94.4	94.7	95.1	95.2	95.2	95.4
Percentage collected after billing year	4.4	3.7	3.1	2.7	2.4	2.3	2.0	1.6	1.4	1.0	0.0
Percentage received as at 31 March 2015	97.1	97.0	96.9	96.9	96.7	96.7	96.8	96.7	96.5	96.2	95.4

Sources: in-year 2002-03 to 2012-13 - Statutory Performance Indicators published by Audit Scotland; otherwise information supplied by Councils to Scottish Government on the CTRR statistical return

(1) The figures exclude Council Tax Benefit/Reduction 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 onwards - Figures include additional amounts in respect of reduced Second Home/Long Term Empty property discount.

Table 5: Percentage of Council Tax received as at 31 March each year, by year to which the bill refers: Scotland ⁽¹⁾

		Year to which bill refers										
		2004-05	2005-06 ⁽²⁾	2006-07 ⁽²⁾	2007-08 ⁽²⁾	2008-09 ⁽²⁾	2009-10 ⁽²⁾	2010-11 ⁽²⁾	2011-12 ⁽²⁾	2012-13 ⁽²⁾	2013-14 ⁽²⁾	2014-15 ⁽²⁾
Percentage received as at year end (31 March)	2014-15	97.1	97.0	96.9	96.9	96.7	96.7	96.8	96.7	96.5	96.2	95.4
	2013-14	97.0	96.9	96.8	96.7	96.5	96.6	96.5	96.4	96.1	95.2	
	2012-13	96.9	96.8	96.7	96.6	96.3	96.4	96.3	96.0	95.2		
	2011-12	96.8	96.7	96.5	96.4	96.1	96.0	95.9	95.1			
	2010-11	96.6	96.5	96.4	96.2	95.8	95.6	94.7				
	2009-10	96.5	96.4	96.1	95.9	95.4	94.4					
	2008-09	96.3	96.1	95.9	95.6	94.3						
	2007-08	96.0	95.7	95.4	94.2							
	2006-07	95.6	95.2	93.8								
	2005-06	94.9	93.3									
	2004-05	92.7										

Sources: Information supplied by Councils to the Scottish Government on the CTRR statistical return, Statutory Performance Indicators published by Audit Scotland

(1) All figures are NET of discounts (e.g. single persons discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction 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 onwards - Percentages received include additional amounts in respect of reduced Second Home/Long Term Empty property discounts.

Table 4

Table 4 gives a further representation of how in-year collection has improved over the last decade, from 92.7% for Scotland as a whole in 2004-05 to 95.4% in 2014-15. Conversely, the percentages of Council Tax being collected *after* each billing year have fallen sharply, from 4.4% for the 2004-05 billing year to 1.0% for the 2013-14 billing year. This pattern is a direct consequence of two factors – there is less Council Tax still left to collect, and less time has elapsed to collect it in (e.g. the 1.0% collected after 2013-14 is over a period of one year only).

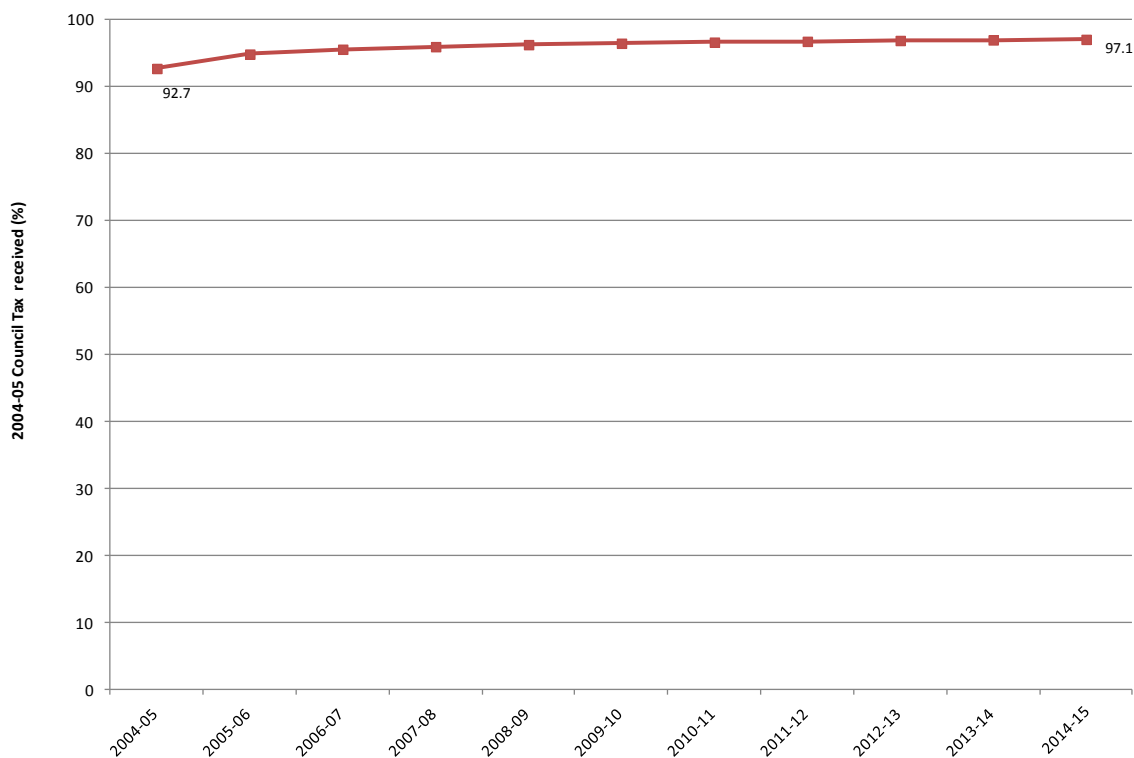
Table 5

Table 5 shows an alternative presentation of in-year and subsequent collection rates. The lower diagonal shows the in-year collection rate for Scotland as a whole and the table should be read by selecting a column and reading upwards. For example, for billing year 2004-05 (the left-most column of figures) the in-year collection rate was 92.7%. By the end of the next year (2005-06), the collection rate had risen to 94.9%. It had risen to 95.6% by the end of 2006-07, then more slowly to 97.1% by 2014-15. This pattern is shown in Chart 3.

Taking these collection rates together, the overall pattern for Scotland is:

- In-year collection is now over 95%.
- A further 1% or so is collected in the following year.
- 'Final' collection can reasonably be expected to exceed 97%.

Chart 3: 2004-05 Council Tax percentage received as at 31 March each year: Scotland



Background Notes

Data Sources

The Scottish Government's Council Tax 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 - their continued co-operation is gratefully acknowledged. CTRR is the source of all the data, with the exception of the in-year collection rates for 2003-04 to 2012-13 in Tables 2, 4 and 5.

The CTRR data is collected after the end of the financial year, but **before audit, and is therefore provisional**. These financial returns are approved by local authority directors of finance and follow accountancy standards where applicable.

The in-year collection rates for 2004-05 to 2012-13 in Tables 2, 4 and 5 are the published Statutory Performance Indicators produced by Audit Scotland.

The 2014-15 in-year collection rates should be treated as **provisional figures**, with final audited figures to be published by the Scottish Government later in the year.

As part of the quality assurance procedure, the Scottish Government carries out validation checks on the incoming data to identify possible errors. Potential problems are identified in a number of ways, including comparing the data received to: other known sources; data from previous years; and data from other local authorities. Where appropriate, views are also sought from policy colleagues –for example where a change in the data may be attributable to a policy change. To ensure the data are of a high quality, the Scottish Government then works with the relevant local authorities to resolve any data issues identified.

Further information on Sources, Uses and Quality of Local Government Finance National Statistics can be found on the Local Government Finance Statistics pages of the Scottish Government website:

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

Data Definitions

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).

The figures exclude Council Tax Benefit/Reduction, are before any amounts written off for bad or doubtful debt, and reflect any correction to liabilities made after billing.

2011-12 was the first year for which councils have been asked in the statistical return to identify if their return was compiled on a line by line accounting basis (which provides the collection rate for Council Tax specifically i.e. excludes water and sewerage charges). The line by line reporting method *cannot* produce a change in *overall* collection rates (including water and sewerage), but *can* lead to slightly higher collection rates for the Council Tax element only.

Figures from 1993-94 to 1995-96 include the amounts billed and collected for Water Charges.

Revisions and Corrections

Any revisions and correction to this publication and previous editions of it are carried out in line with the Scottish Government's corrections and revisions policy:

<http://www.scotland.gov.uk/Topics/Statistics/About/compliance>

Further information

More information on Local Government Finance statistics at:

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

A National Statistics publication for Scotland

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics.

Designation can be interpreted to mean that the statistics: meet identified user needs; are produced, managed and disseminated to high standards; and are explained well.

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How to access background or source data

The data collected for this <statistical bulletin / social research publication>:

- are available in more detail through Scottish Neighbourhood Statistics
- are available via an alternative route <specify or delete this text>
- may be made available on request, subject to consideration of legal and ethical factors. Please contact dave.sorensen@scotland.gsi.gov.uk for further information.
- cannot be made available by Scottish Government for further analysis as Scottish Government is not the data controller.

Complaints and suggestions

If you are not satisfied with our service or have any comments or suggestions, please write to the Chief Statistician, 3WR, St Andrews House, Edinburgh, EH1 3DG, Telephone: (0131) 244 0302, e-mail statistics.enquiries@scotland.gsi.gov.uk.

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