



Department for Levelling Up,
Housing & Communities



Statistical release

Local Government Finance

Collection rates and receipts of council tax and non-domestic rates in England, 2020-21 (Revised)

This annual release contains data on the receipts of council tax and non-domestic rates collected during 2020-21 and the arrears outstanding at the end of the financial year.

In this release:

- In 2020-21 local authorities collected a total of £32.2 billion in council tax, irrespective of the year to which it related. This was an increase of £0.6 billion, or 1.9%, over 2019-20. This is lower than in previous years due to a combination of more support given to taxpayers through discounts and use of local council tax support schemes because of the Covid-19 pandemic, which has reduced the amount due to be collected, and a lower rate of collection.
- By the end of March 2021, they had collected £31.7 billion of council tax that related to 2020-21 and achieved an average in-year collection rate of 95.7%, a decrease of 1.1 percentage points over 2019-20.
- In 2020-21 authorities collected a total of £14.3 billion in non-domestic rates, irrespective of the year to which it related. This was a decrease of £11.3 billion over the figure for 2019-20, which is largely due to the additional business rate relief provided in response to the Covid-19 pandemic. This has been estimated by local authorities to cost around £11 billion.
- By the end of March 2021, authorities had collected £14.9 billion in non-domestic rates that related to 2020-21 and achieved an average in-year collection rate of 93.0% in 2020-21, a decrease of 5.0 percentage points over 2019-20. Authorities report that this is because of the temporary reduction or pause of recovery action during 2020-21.
- At 31 March 2021, the total amount of council tax still outstanding amounted to £4.4 billion. This is a cumulative figure and includes arrears that may stretch back a number of years.

This is an increase of £847 million over the figure for 2019-20. This is higher than in previous years due to the Covid-19 pandemic temporarily reducing or delaying recovery action during 2020-21.

- At 31 March 2021, local authorities reported the total amount of non-domestic rates still outstanding amounted to £2.5 billion. This is a cumulative figure and includes arrears that may stretch many years. This is an increase of £1.1 billion over the figure for 2019-20. This is higher than in previous years due to the Covid-19 pandemic temporarily reducing or delaying recovery action during 2020-21.

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Introduction

This Statistical Release presents National Statistics on the collection rates and receipts of council tax and non-domestic rates, and arrears outstanding for these taxes, by local authorities for the financial year 1 April 2020 to 31 March 2021. It also looks at changes in these figures compared with previous years. This information is derived from the Quarterly Return of Council Taxes and Non-Domestic Rates (QRC4) returns submitted by billing authorities in England that existed in 2020-21. The original release published in June was based on 313 returns with provisional data from the missing authority being included in the aggregated receipts data only. This revised release is based on all 314 returns.

The **in-year collection rate** is the amount of council tax (or non-domestic rates) due for the financial year that was received by 31 March of the year in question, shown as a percentage of the net collectable debit in respect of that year's council tax (or non-domestic rates). In other words, it is how much the local authority collected by 31 March of the council tax (or non-domestic rates) as a percentage of the amount they would have collected if everyone liable had paid what they were supposed to. It includes prepayments made in previous years in respect of this year, but it does not include prepayments made this year in respect of next year nor does it include the payment of any arrears. Authorities will have adjusted their net collectable debit in light of the Covid-19 pandemic.

Special factors

As in previous years, there are a number of special factors which may have affected both the amount of council tax and non-domestic rates that authorities should have been able to collect and the amount they have actually collected in 2020-21.

Factors in 2020-21

In response to the Covid-19 pandemic, the following government grants and funding were introduced and have impacted the figures, particularly to the net collectable debit.

Council tax:

The government announced that it would provide local authorities in England with £500 million of new grant funding to support economically vulnerable people and households in their local area with the expectation that the majority of the hardship fund will be used to provide council tax relief, alongside existing local council tax support schemes. The use of these discretionary discounts will decrease the amount of council tax available to be collected by local authorities.

Business rates:

In response to the pandemic, the Government announced additional business rates reliefs for 2020-21 by extending the retail discount from 50% to 100% and expanding the eligibility for the relief to the hospitality and leisure sector, and removing eligibility thresholds and introducing a new nursery discount, which provided 100% relief to eligible Early Years providers. The additional cost of the reliefs were compensated by Government via a S31 grant. Local authorities have estimated that the total cost of the extended retail discount to be around £11 billion (which includes the cost of relief provided initially to businesses who have since paid business rates back to HM Treasury) and the nursery discount will be around £96 million, and this has contributed to significantly lower receipts being received during 2020-21.

Additionally, many local authorities temporarily paused or reduced recovery or enforcement action this year and were unable to get time in court due to court closures. Authorities have reported that this has affected both in-year collection rates and their collection of arrears.

Factors applicable for all years

- **Council Tax:** the introduction in April 2013 of the localisation of council tax support and various technical reforms to council tax discounts gave local authorities more control over the level of council tax discounts they award which may increase the amount of council tax available to be collected by local authorities. This replaced council tax benefit. It should be noted that many authorities reported large increases in the number of working age claimants during the first half of 2020-21, following the start of the Covid-19 outbreak.
- **Council Tax Referendum Principles:** these can change each year and will affect the net collectable debit. Further details can be found in the 2020-21 Council Tax levels statistical release.
- **Non-Domestic Rates:** the introduction of the business rates retention scheme in April 2013 allows the local government sector (billing authorities and major precepting authorities) to retain a proportion of the revenue that is generated in their area from non-domestic rates.
- Since April 2013 for council tax and April 2014 for non-domestic rates, payers have been permitted to spread the payment of their rates over 12 months as opposed to 10 months as in the past. This means authorities are unlikely to commence any recovery action to collect the arrears until the following year.

1. Total receipts of council tax and non-domestic rates: 2016-17 to 2020-21

Table 1 shows the amount of council tax and non-domestic rates collected in 2016-17 to 2020-21 irrespective of the year to which it relates. As can be seen, total receipts include receipts for not only the year in question but also the amount of arrears collected during the year as well as prepayments collected for future years.

Generally, changes in council tax receipts can be due to levels of council tax being increased each year, and the levels of discounts awarded under different schemes. Both are decisions that are taken by local authorities. In 2020-21, and as part of its response to Covid-19, the government announced that it would provide local authorities in England with £500 million of new grant funding to support economically vulnerable people and households in their local area with the expectation that the majority of the hardship fund will be used to provide council tax relief, alongside existing local council tax support schemes.

Usually, changes for non-domestic rates can be attributed to both changes in the tax base and in the multiplier used to calculate the amount of non-domestic rates payable. In addition, changes in the types and levels of relief available may also affect the amount of non-domestic rates payable. In 2020-21, and as part of its response to the Covid-19 pandemic, the Government announced additional business rates reliefs for 2020-21 by extending the retail discount from 50% to 100% and expanding the eligibility for the relief and introducing a 100% discount for eligible nurseries. The additional cost of the reliefs have been compensated by Government via a S31 grant. Local authorities have estimated that the total cost of these reliefs to be around £11 billion (which includes relief provided initially to businesses who have since paid business rates back to HM Treasury) and this has contributed to significantly lower receipts being received during 2020-21.

- In 2020-21 local authorities collected £32.2 billion in council tax, irrespective of the year to which it related. This was an increase of £0.6 billion, or 1.9%, over 2019-20. This is lower than in previous years due to a combination of more support given to taxpayers through discounts and use of local council tax support schemes because of the Covid-19 pandemic, which has reduced the amount due to be collected, and a lower rate of collection.
- In the same period local authorities collected £14.3 billion in non-domestic rates, irrespective of the year to which it related, which is £11.3 billion less than 2019-20 and reflective of the additional 100% reliefs provided to businesses in response to the Covid-19 pandemic.

Table 1: Receipts of council tax and non-domestic rates collected irrespective of the year to which it relates in England, 2016-17 to 2020-21

	Receipts of council tax				Receipts of non-domestic rates				£ million
	In respect of the billing year	In respect of previous years ^(a)	In respect of subsequent billing year ^(b)	Total receipts collected in financial year	In respect of the billing year	In respect of previous years ^{(a)(c)}	In respect of subsequent billing year ^(b)	Total receipts collected in financial year	
2016-17	25,654	507	452	26,613	23,929	-445	430	23,914	
2017-18	27,078	483	444	28,006	24,501	-582	554	24,473	
2018-19	28,876	493	457	29,826	25,289	-473	507	25,323	
2019-20	30,635	489	454	31,578	25,473	-318	411	25,566	
2020-21	31,252	372	552	32,176	14,561 ^(d)	-678	417	14,300 ^(d)	

(a) Does not include court or administration costs.

(b) In respect of subsequent billing year = Prepayments for year ahead

(c) A negative figure indicates that local authorities repaid more than they collected in respect of previous years. This is usually down to revaluations and appeals which often stretch back over a number of years.

(d) These figures are affected by the 100% relief provided to eligible retail, hospitality and leisure businesses and eligible nurseries in 2020-21 in response to the Covid-19 pandemic.

Details of the receipts of both council tax and non-domestic rates at local authority level can be found on the DLUHC website at <https://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance>

2. Collection rates: 2016-17 to 2020-21

The in-year collection rate is the amount of council tax (or non-domestic rates) due for the financial year that was received by 31 March of the year in question shown as a percentage of the net collectable debit in respect of that year's council tax (or non-domestic rates). In other words, it is the amount of council tax (or non-domestic rates) collected by 31 March shown as a percentage of the total amount that local authorities would have collected if everyone liable had paid what they were supposed to. It includes prepayments made in respect of the current year but does not include the payment of any arrears in respect of previous years, nor any prepayments made in respect of following years.

The collection of both council tax and non-domestic rates continues once the financial year to which it relates has ended. This means the final collection rate achieved is somewhere between the figures shown in this release and 100%.

Many authorities have reported that their collection rates in 2020-21 will have been affected by the Covid-19 pandemic through the temporary reduction or pause of recovery and enforcement action, either by the authority or because courts were closed.

Tables 2 and 3 show in-year collection rates over the past five years, while Table 4 shows how the collection rate is derived for 2020-21. Table 5 shows the net collectable debit over the past 5 years.

Council tax

Table 2 shows, for England and by type of authority, the average in-year collection rates for council tax for the period 2016-17 to 2020-21.

- By the end of March 2021 local authorities had collected £31.7 billion in council tax for 2020-21. In doing so the authorities achieved a national average in-year collection rate for council tax of 95.7% in 2020-21, a decrease of 1.1 percentage points over 2019-20. This may be affected by the temporary reduction or pause of recovery action during 2020-21.
- The collection rate in all types of authority decreased from 2019-20 to 2020-21. The greatest decrease in collection rate was in Inner London boroughs with a decrease of 3.7 percentage points. The smallest decrease was in Unitary authorities with a decrease of 0.8 percentage points.

Table 2: Council tax collection rates in England, 2016-17 to 2020-21

	2016-17	2017-18	2018-19	2019-20	2020-21 %
England					
Amount collected: £ million ^(a)	26,039	27,502	29,293	31,062	31,678
Collection rate	97.2	97.1	97.0	96.8	95.7
All London boroughs	96.7	96.7	96.7	96.5	94.1
<i>of which:</i>					
<i>Inner London boroughs (including City of London)</i>	96.0	95.9	96.0	95.6	91.9
<i>Outer London boroughs</i>	97.0	97.1	97.0	97.0	95.3
Metropolitan districts	95.4	95.4	95.3	95.0	93.8
Unitary authorities ^(b)	97.0	96.9	96.8	96.6	95.8
Shire districts ^(b)	98.1	98.0	97.9	97.7	96.9

(a) The amount collected in respect of the year up to 31 March of that year. This includes prepayments made in the previous year, but these prepayments can be adjusted in the next year. This means, for example, the figure for 2020-21 might not exactly match the total of the prepayments figure in 2019-20 and the billing year collection figure in 2020-21 in Table 1.

(b) Local government reorganisation between 2019-20 and 2020-21 means that there are now 4 less shire districts than in 2019-20 and one new unitary authority.

Non-domestic rates

Table 3 shows, for England and by type of authority, the average in-year collection rates for non-domestic rates for the period 2016-17 to 2020-21.

- By the end of March 2021, local authorities in England had collected £14.9 billion in non-domestic rates for 2020-21, which gave a national average in-year collection rate for non-domestic rates of 93.0% in 2020-21, a decrease of 5.0 percentage points compared to the level achieved in 2019-20. Authorities report that this is likely to have been affected by the temporary reduction or pause of recovery action during 2020-21.
- The collection rate in all types of authority decreased from 2019-20 to 2020-21. The greatest decrease in collection rate was in Outer London boroughs with a decrease of 7.2 percentage points. The smallest decrease was in Shire Districts with a decrease of 3.3 percentage points.

Table 3: Non-domestic rates collection rates in England, 2016-17 to 2020-21

	2016-17	2017-18	2018-19	2019-20	2020-21 %
England					
Amount collected: £ million ^(a)	24,205	24,873	25,748	25,900	14,884
Collection rate	98.2	98.4	98.3	98.0	93.0
All London boroughs	98.6	98.8	98.6	98.3	91.7
<i>of which:</i>					
<i>Inner London boroughs (including City of London)</i>	98.7	98.8	98.6	98.3	91.9
<i>Outer London boroughs</i>	98.6	98.7	98.6	98.2	91.0
Metropolitan districts	97.3	97.6	97.6	97.4	91.6
Unitary authorities ^(b)	98.2	98.2	98.2	97.9	93.7
Shire districts ^(b)	98.4	98.5	98.4	98.3	95.0

(a) The amount collected in respect of the year up to 31 March of that year. This includes prepayments made in the previous year, but these prepayments can be adjusted in the next year. This means, for example, the figure for 2020-21 might not exactly match the total of the prepayments figure in 2019-20 and the billing year collection figure in 2020-21 in Table 1.

(b) Local government reorganisation between 2019-20 and 2020-21 means that there are now 4 less shire districts than in 2019-20 and one new unitary authority.

Amounts to be collected and the amounts actually collected

Table 4 shows the amount local authorities should have collected if everyone paid what they were supposed to. This is known as the net collectable debit (or NCD). It also shows the amount they did, and did not, collect by 31 March 2021 for both council tax and non-domestic rates in 2020-21 by type of authority.

Table 5 shows how both the net collectable debit and the amount actually collected up until 31 March each year have changed year-on-year since 2016-17 for both council tax and non-domestic rates.

- Local authorities in England collected £31.7 billion in council tax by the end of March 2021 out of a total of £33.1 billion collectable. This is £617 million (2.0%) more than the £31.1 billion collected in 2019-20.

- Local authorities in England collected £14.9 billion in non-domestic rates by the end of March 2021 out of a total of £16.0 billion collectable. This is £11.0 billion less than the £25.9 billion collected in 2019-20, reflecting the additional reliefs provided in response to the Covid-19 pandemic.

Table 4: Council tax and non-domestic rates collected in England by class, 2020-21

	Council Tax ^(a)					Non-Domestic Rates ^(b)					£ million
	Net Collectable Debit 2020-21	Amount Collected to 31 March 2021	%	Amount not collected by 31 March 2021	%	Net Collectable Debit 2020-21	Amount Collected to 31 March 2021	%	Amount not collected by 31 March 2021	%	
All London boroughs	4,687	4,412	94.1	275	5.9	5,742	5,265	91.7	477	8.3	
<i>of which:</i>											
Inner London boroughs (including City of London)	1,581	1,452	91.9	129	8.1	4,411	4,055	91.9	357	8.1	
Outer London boroughs	3,106	2,959	95.3	146	4.7	1,331	1,211	91.0	120	9.0	
Metropolitan districts	5,732	5,378	93.8	354	6.2	2,506	2,295	91.6	211	8.4	
Unitary authorities	8,299	7,952	95.8	347	4.2	3,094	2,898	93.7	196	6.3	
Shire districts	14,385	13,937	96.9	448	3.1	4,659	4,426	95.0	233	5.0	
England	33,102	31,678	95.7	1,424	4.3	16,001	14,884	93.0	1,117	7.0	

(a) Net collectable debit for council tax in 2020-21 will be affected by the reduction in liability as a result of increased take up of local council tax support schemes and other discretionary discounts supported by the Hardship Grant.

(b) Net collectable debit for business rates in 2020-21 will be affected by the expanded retail discount and nursery discount of 100% relief.

Table 5: Council tax and non-domestic rates collected in year in England, 2016-17 to 2020-21

	Council Tax				Non-Domestic Rates				£ million
	Net Collectable Debit	% change	Amount Collected in year	% change	Net Collectable Debit	% change	Amount Collected in year	% change	
2016-17	26,797	5.0%	26,039	5.1%	24,643	2.4%	24,205	2.5%	
2017-18	28,319	5.7%	27,502	5.6%	25,287	2.6%	24,873	2.8%	
2018-19	30,186	6.6%	29,293	6.5%	26,188	3.6%	25,748	3.5%	
2019-20	32,076	6.3%	31,062	6.0%	26,417	0.9%	25,900	0.6%	
2020-21 ^{(a)(b)}	33,102	3.2%	31,678	2.0%	16,001	-39.4%	14,884	-42.5%	

(a) Net collectable debit for council tax in 2020-21 will be affected by the reduction in liability as a result of increased take up of local council tax support schemes and other discretionary discounts supported by the Hardship Grant.

(b) Net collectable debit for business rates in 2020-21 will be affected by the expanded retail discount and nursery discount of 100% relief.

Table 6 is available online and shows the amount to be collected, the amount collected up to 31 March, and the in-year collection rates for both council tax and non-domestic rates for each authority for 2019-20 and 2020-21. It also shows the comparable figure for the type of authority and an all-England figure.

The table is available on the Department's website and can be found via the link for Collection Rates for Council tax and non-domestic rates in England, 2020 to 2021 at:

<https://www.gov.uk/government/collections/council-tax-statistics>

3. Arrears

Due to the Covid-19 pandemic, many authorities temporarily suspended or paused recovery work during 2020-21. Recovery work was also curtailed due to courts being closed, meaning less action could be taken.

Data on court and administrative costs may be under reported and should be treated with caution as we are aware that some local authorities may only be reporting the costs applied in the latest year, and not the cumulative costs that are included in outstanding debts from previous years.

Council tax

Table 7 shows the level of arrears of council tax in the period 2016-17 to 2020-21 as well as the amounts of council tax that were written off in the same period.

- At the start of 2020-21 there was £3.5 billion of council tax arrears outstanding. During 2020-21, local authorities collected £512 million (14.4%) of this outstanding council tax, irrespective of the year to which it related (before any write off action).
- During 2020-21 local authorities did not collect £1.5 billion of the council tax owed in relation to 2020-21 (after any write off action had been accounted for).
- In 2020-21 local authorities wrote off £134 million of uncollectable council tax, irrespective of the year to which it related. This is lower than in other years, with some authorities reporting that write off decisions have been delayed due to the temporary pause or reduction of recovery action.
- At 31 March 2021, the total amount of council tax still outstanding amounted to £4.4 billion. This is a cumulative figure and includes arrears that may stretch back across many years, as well as court and administration costs. This is an increase of £847 million or 23.7% on the figure at the end of March 2020. This is higher than in previous years due to the Covid-19 pandemic temporarily reducing or delaying recovery action during 2020-21.

Table 7: Council tax arrears and write-offs in England, 2016-17 to 2020-21

	£ million				
	2016-17	2017-18	2018-19 ^(c)	2019-20 ^(d)	2020-21
Arrears for earlier years brought forward on 1 April ^(a)	2,745	2,853	3,030	3,235	3,587 ^(R)
<i>add</i>					
Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years	12	-13	1	-3	-38 ^(R)
Arrears relating to earlier years before write-offs in current year	2,757	2,839	3,031	3,232	3,549 ^(R)
<i>less</i>					
Amount collected in year relating to arrears for earlier years ^(b)	627	602	625	639	512 ^(R)
Amounts written-off in year relating to previous year only	33	30	30	30	19 ^(R)
Amounts written-off in year relating to earlier years	128	129	153	124	106 ^(R)
<i>equals</i>					
Arrears in respect of earlier years as at 31 March	1,969	2,079	2,223	2,439	2,912 ^(R)
<i>of which</i>					
Arrears in respect of previous year only ^(e)	514	551	562	636	820 ^(R)
Arrears in respect of earlier years ^(e)	1,455	1,522	1,661	1,799	2,092 ^(R)
Amounts not collected in current year ^(b)	878	956	1,025	1,154	1,521 ^(R)
Amount written off in year relating to current year	11	11	12	17	9 ^(R)
Total arrears in respect of current year outstanding as at 31 March	867	944	1,012	1,138	1,512 ^(R)
Total Arrears outstanding as at 31 March ^{(a)(b)}	2,836	3,023	3,236	3,577	4,424 ^(R)
Net change in arrears outstanding as at 31 March	102	187	213	341	847 ^(R)
Court and administration costs included in Total Arrears above ^(f)	292	306	336	337	312 ^(R)
Total amount written off each year irrespective of the year to which it relates	172	170	195	171	134 ^(R)

Footnotes (e) to (f) continue onto following page

(a) The figures for 31 March & 1 April of the same year are not identical as the figures for 31 March are best estimates provided by local authorities in May/June following the year in question and the 1 April figures are provided 14 months afterwards, when they are open to revision.

(b) Includes court and administration costs.

(c) Data for 2018-19 were based on returns submitted by 324 authorities, and data on write-offs are based on returns submitted by 323 authorities. Data were not submitted by Three Rivers and Watford. North Warwickshire could not provide data on write-offs.

(d) Data for 2019-20 are based on returns submitted by 316 authorities. Data were not submitted by South Ribble in 2019-20.

(e) Arrears split between previous and earlier years may not add up to the total arrears as some authorities were unable to provide a breakdown between years.

(f) These figures may be under-estimated as some local authorities have only reported court and administration costs added in the financial year and not accumulated costs.

(R) Revised following revisions from 2 local authorities.

Non-domestic rates

Table 8 shows the level of arrears of non-domestic rates at the end of each year from 2016-17, as well as the amounts of non-domestic rates that were written off during those years.

- At the start of 2020-21 there were £1.9 billion of non-domestic rates arrears outstanding. During 2020-21, local authorities collected £501 million (26.5%) of these arrears, irrespective of the year to which it related (before any write off action).
- During 2020-21 local authorities did not collect £1.2 billion of non-domestic rates due in relation to 2020-21 (after any write off action had been accounted for).
- In 2020-21 local authorities wrote off £89 million of uncollectable non-domestic rates, in respect of arrears, irrespective of the year to which it related. This is lower than in other years, with some authorities reporting that write off decisions have been delayed due to the temporary pause or reduction of recovery action.
- At 31 March 2021, the total amount of non-domestic rates still outstanding amounted to £2.5 billion. This is a cumulative figure and includes arrears that may stretch many years, as well as court and administration costs. This is an increase of £1.1 billion (76.9%) over the figure for 2019-20. This is higher than in previous years due to the Covid-19 pandemic temporarily reducing or delaying recovery action during 2020-21.

Table 8: Non-domestic rates arrears and write-offs in England, 2016-17 to 2020-21

	£ million				
	2016-17	2017-18	2018-19 ^(c)	2019-20 ^(d)	2020-21
Arrears for earlier years brought forward on 1 April ^(a)	1,299	1,284	1,302	1,268	1,401 ^(R)
<i>add</i>					
Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years	313	416	302	327	488 ^(R)
Arrears relating to earlier years before write-offs in current year	1,612	1,700	1,604	1,595	1,889 ^(R)
<i>less</i>					
Amount collected in year relating to arrears for earlier years ^(b)	585	676	645	558	501 ^(R)
Amounts written-off in year relating to previous year only	58	52	48	58	27 ^(R)
Amounts written-off in year relating to earlier years	162	122	133	122	50 ^(R)
<i>equals</i>					
Arrears in respect of earlier years as at 31 March	807	850	777	857	1,312 ^(R)
<i>of which</i>					
Arrears in respect of previous year only ^(e)	241	259	231	293	544 ^(R)
Arrears in respect of earlier years ^(e)	566	587	546	563	768 ^(R)
Amounts not collected in current year ^(b)	490	485	514	592	1,198 ^(R)
Amount written off in year relating to current year	18	20	31	37	12
Total arrears in respect of current year outstanding as at 31 March	473	465	483	555	1,185 ^(R)
Total Arrears outstanding as at 31 March ^(b)	1,280	1,315	1,260	1,412	2,497 ^(R)
Net change in arrears outstanding as at 31 March	28	35	-55	152	1,085 ^(R)
Court and administration costs included in Total Arrears above ^(f)	16	16	18	21	17 ^(R)
Total amount written off in current year irrespective of the year to which it relates	238	195	213	217	89 ^(R)

(a) The figures for 31 March & 1 April of the same year are not identical as the figures for 31 March are best estimates provided by local authorities in May/June following the year in question and the 1 April figures are provided 14 months afterwards when they are open to revision.

(b) Includes court and administration costs.

(c) Data for 2018-19 were based on returns submitted by 324 authorities, and data on write-offs are based on returns submitted by 323 authorities. Data were not submitted by Three Rivers and Watford. North Warwickshire could not provide data on write-offs.

(d) Data for 2019-20 are based on returns submitted by 316 authorities. Data were not submitted by South Ribble in 2019-20.

(e) Arrears split between previous and earlier years may not add up to the total arrears as some authorities were unable to provide a breakdown between years.

(f) These figures may be under-estimated as some local authorities have only reported court and administration costs added in the financial year and not accumulated costs.

(R) Revised following revisions from 2 local authorities.

Accompanying tables and open data

Symbols used

... = not available
0 = zero or negligible
- = not relevant
|| = discontinuity

Rounding Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent parts.

Tables

Accompanying tables are available to download alongside this release. These are:

Live tables showing quarterly receipts of both council tax and non-domestic rates and numbers of local council tax support claimants at local authority level.

These tables can be accessed at:

<https://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance>

Related DLUHC statistical releases are available at:

<https://www.gov.uk/government/collections/council-tax-statistics>

Technical Notes

Please see the accompanying technical notes document for further details. This can be found at

<https://www.gov.uk/government/collections/council-tax-statistics>

Information on Official Statistics is available via the UK Statistics Authority website:

<https://www.statisticsauthority.gov.uk/>

Information about statistics at DLUHC is available via the Department's website:

<https://www.gov.uk/government/organisations/department-for-levelling-up-housing-and-communities/about/statistics>



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