



# Department for Levelling Up, Housing & Communities

*Statistical release*

Local Government Finance

## Collection rates and receipts of council tax and non-domestic rates in England, 2021-22 (revised)

This annual release contains data on the receipts of council tax and non-domestic rates collected during 2021-22 and the arrears outstanding at the end of the financial year. Arrears information is based on data from 308 out of 309 authorities. This publication has been revised since its original release in June 2022 following the receipt of missing arrears data from four authorities and minor revision to the receipts data by three authorities.

### In this release:

- In 2021-22 local authorities collected a total of £34.6 billion in council tax, irrespective of the year to which it related. This was an increase of £2.4 billion, or 7.5%, over 2020-21, partly reflecting that last year, additional support was given to taxpayers because of the Covid-19 pandemic which reduced the amount due for collection in 2020-21. The increase in receipts for 2021-22 is also due to higher receipts received in respect of previous years.
- By the end of March 2022, authorities had collected £33.9 billion of council tax that related to 2021-22 and achieved an average in-year collection rate of 95.8%, an increase of 0.2 percentage points over 2020-21.
- In 2021-22 authorities collected a total of £21.2 billion in non-domestic rates, irrespective of the year to which it related. This was an increase of £6.9 billion over the figure for 2020-21 mainly reflecting the change to the rate of relief given in response to the Covid-19 pandemic to the retail, hospitality, and leisure sector in 2021-22. Additionally, authorities reported increases in arrears payments, due to the resumption of services following Covid-19, and higher receipts received in respect of the subsequent billing year, partly due to credits being made as a result of authorities adjusting liability payments following the application of the Covid Additional Relief Fund (CARF).

- By the end of March 2022, authorities had collected £20.8 billion in non-domestic rates that related to 2021-22 and achieved an average in-year collection rate of 95.5% in 2021-22, an increase of 2.5 percentage points over 2020-21. Local authorities have reported that recommencement of recovery action during 2021-22 has attributed to the increase.
- At 31 March 2022, the total amount of council tax still outstanding amounted to £5.0 billion. This is a cumulative figure and includes arrears that may stretch back a number of years. This is an increase of £540 million over the figure for 2020-21. The temporary reduction or delay in recovery action during 2020-21 and 2021-22 will have impacted these arrears.
- At 31 March 2022, local authorities reported the total amount of non-domestic rates still outstanding amounted to £2.6 billion. This is a cumulative figure and includes arrears that may stretch many years. This is an increase of £58 million on the 2020-21 figure. The amount of arrears has been affected by the Covid-19 pandemic temporarily reducing or delaying recovery action during 2020-21 and 2021-22.

**Release date:** 22 June 2022 (updated 3 October 2022)

**Date of next release:** June 2023

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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 2021 to 31 March 2022. 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 issued by the Department for Levelling Up, Housing and Communities (DLUHC) and submitted for 308 of the 309 billing authorities in England that existed in 2021-22. A return has not yet been provided for Gosport. DLUHC have imputed an amount of receipts which has been included in the aggregated data, but this is not published for the authority, and no imputation has been made for Gosport in the arrears and write-offs data.

This revised publication includes data on arrears and write-offs from King's Lynn and West Norfolk, South Norfolk, Three Rivers, and Watford, which were not available in the original publication. Additionally, minor revisions to some receipts data were submitted by Reigate & Banstead, Three Rivers, and Watford since the original publication. Collectively, the amount of arrears outstanding at the end of 2020-21 for council tax and non-domestic rates for this authority was 0.19% and 0.08% of the national total respectively.

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.

## 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 2021-22.

### Factors in 2020-21 and 2021-22

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:**

In 2020, 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 decreased the amount of council tax available to be collected by local authorities in 2020-21.

### ***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 was compensated by Government via a S31 grant. The total cost of the extended retail discount in 2020-21 was £11.1 billion (which includes the cost of relief provided initially to businesses who have since paid business rates back to HM Treasury) and the cost of the nursery discount was £98 million, and this contributed to significantly lower receipts being received during 2020-21.

In March 2021, the Government announced a continuation of these reliefs for the first three months of the 2021-22 financial year with no cash cap, with the relief reducing to 66% for the remaining nine months with a cash cap on the retail, hospitality, and leisure relief of £105,000 per business or £2 million per business for those required to close based on the law and guidance on 5 January 2021. Local authorities have estimated the total cost of these reliefs to be £5.8 billion, which will have reduced the receipts that have been received during 2021-22.

In March 2021, the Government announced the Covid Additional Relief Fund (CARF) of £1.5 billion. The fund was made available to support businesses affected by the pandemic but not eligible for support already associated with business rates. Guidance regarding the operation and delivery of this fund and allocations to local authorities was published in December 2021. In some cases, payments were received from businesses before their liability was reduced and this has resulted in credits for 2021-22 being carried forward into 2022-23 but these will be taken and shown as a credit against 2021-22 liabilities on bills. In these instances, authorities were advised during the QRC4 data collection to show these as receipts relating to a subsequent year. This has resulted in higher than usual pre-payment figures.

### ***Council tax and business rates:***

Additionally, many local authorities temporarily paused or reduced recovery or enforcement action in 2020-21 and were unable to get time in court due to court closures. Authorities reported this has affected both in-year collection rates and their collection of arrears in 2020-21. For 2021-22, the resumption of court services and recovery action has been slow to resume and has continued to impact collection rates.

## 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. This financial year has seen some reduction in working age claimants as authorities report there is progress in recovering from the Covid-19 pandemic. Further details on the number of claimants can be found in the Local Council Tax Support live tables.
- Council Tax Referendum Principles: these can change each year and will affect the net collectable debit. Further details can be found in the 2021-22 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: 2017-18 to 2021-22

**Table 1** shows the amount of council tax and non-domestic rates collected in 2017-18 to 2021-22 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 meaning that the figures for 2020-21 were slightly lower than

would have been expected.

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. In 2021-22, this relief was continued for the first three months, and then a discount of 66% with some cash caps for the remaining nine months of the year. The additional cost of these relief was £11.1 billion in 2020-21 and is estimated to be £5.8 billion in 2021-22. These reliefs have contributed to significantly lower receipts received during 2020-21 and 2021-22.

- In 2021-22 local authorities collected a total of £34.6 billion in council tax, irrespective of the year to which it related. This was an increase of £2.4 billion, or 7.5%, over 2020-21. Last year, additional support was given to taxpayers because of the Covid-19 pandemic which reduced the amount due for collection.
- In 2021-22 authorities collected a total of £21.2 billion in non-domestic rates, irrespective of the year to which it related. This was an increase of £6.9 billion over the figure for 2020-21 reflecting the change to the rate of relief given in response to the Covid-19 pandemic to the retail, hospitality, and leisure sector in 2021-22. Additionally, authorities reported increases in arrears payments, due to the resumption of services following Covid-19, and higher receipts received in respect of the subsequent billing year, partly due to credits being made as a result of authorities adjusting liability payments following the application of the Covid Additional Relief Fund (CARF).

**Table 1: Receipts of council tax and non-domestic rates collected irrespective of the year to**

## which it relates in England, 2017-18 to 2021-22

	Receipts of council tax				Receipts of non-domestic rates				£ million
	In respect of the billing year	In respect of previous years <sup>(a)</sup>	In respect of subsequent billing year <sup>(b)</sup>	Total receipts collected in financial year	In respect of the billing year	In respect of previous years <sup>(a)(c)</sup>	In respect of subsequent billing year <sup>(b)</sup>	Total receipts collected in financial year	
2017-18	27,078	483	444	<b>28,006</b>	24,501	-582	554	<b>24,473</b>	
2018-19	28,876	493	457	<b>29,826</b>	25,289	-473	507	<b>25,323</b>	
2019-20	30,635	489	454	<b>31,578</b>	25,473	-318	411	<b>25,566</b>	
2020-21	31,252	372	552	<b>32,176</b>	14,561 <sup>(d)</sup>	-678	417	<b>14,300</b> <sup>(d)</sup>	
2021-22 <sup>(e)(R)</sup>	33,355	698	530	<b>34,584</b>	20,475 <sup>(d)</sup>	-25	759 <sup>(f)</sup>	<b>21,209</b> <sup>(d)</sup>	

(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. In 2021-22, less refunds were made than usual, and this was mainly offset by payments received.

(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. In 2021-22, the Government announced a continuation of this relief for the first three months of the financial year, with the relief reducing to 66% for the remaining nine months.

(e) Local authorities have reported that there has been an increase in arrears recovery activity for both council taxes and non-domestic rates following the Covid-19 pandemic.

(f) The introduction of the Covid Additional Relief Fund (CARF) required authorities to adjust their payment figures for this financial year and to show these payments as in respect of the subsequent billing year.

(R) This indicates that a revision has been made to the figures in this row since the previous publication.

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: 2017-18 to 2021-22

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 2021-22 have continued to be affected by the Covid-19 pandemic that caused a temporary reduction or pause of recovery and enforcement action, either by the authority or because courts were closed, and the resumption of these services begun later in 2021.

**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 2021-22. **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 2017-18 to 2021-22.

- By the end of March 2022 local authorities had collected £33.9 billion in council tax for 2021-22. In doing so the authorities achieved a national average in-year collection rate for council tax of 95.9% in 2021-22, an increase of 0.2 percentage points over 2020-21.
- Outer London Boroughs, Unitary authorities, and Shire districts saw some recovery in their collection rates compared with last year. The greatest decrease in collection rate was in Inner London boroughs with a decrease of 0.8 percentage points. This is 4.5 percentage points lower than in 2019-20.

### Table 2: Council tax collection rates in England, 2017-18 to 2021-22

	2017-18	2018-19	2019-20	2020-21	2021-22 <sup>(c)(R)</sup>
<b>England</b>					
<b>Amount collected: £ million <sup>(a)</sup></b>	<b>27,502</b>	<b>29,293</b>	<b>31,062</b>	<b>31,678</b>	<b>33,875</b>
<b>Collection rate: %</b>	<b>97.1</b>	<b>97.0</b>	<b>96.8</b>	<b>95.7</b>	<b>95.8</b>
All London boroughs	96.7	96.7	96.5	94.1	94.1
<i>of which:</i>					
Inner London boroughs (including City of London)	95.9	96.0	95.6	91.9	91.1
Outer London boroughs	97.1	97.0	97.0	95.3	95.6
Metropolitan districts	95.4	95.3	95.0	93.8	93.8
Unitary authorities <sup>(b)</sup>	96.9	96.8	96.6	95.8	96.0
Shire districts <sup>(b)</sup>	98.0	97.9	97.7	96.9	97.2

(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 2021-22 might not exactly match the total of the prepayments figure in 2020-21 and the billing year collection figure in 2021-22 in Table 1.

(b) Local government reorganisation between 2019-20, 2020-21 and 2021-22 means that there are now 11 fewer shire districts than in 2019-20 and three new unitary authorities.

(c) Local authorities have reported that collection rates continue to be impacted by the Covid-19 pandemic following suspension of recovery action in 2020-21. The resumption of these services did not occur until late 2021 for many authorities.

(R) This indicates that a revision has been made to the amount collected and England's collection rate since the previous publication.

## 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 2017-18 to 2021-22.

- By the end of March 2022, local authorities in England had collected £20.8 billion in non-domestic rates for 2021-22, which gave a national average in-year collection rate for non-domestic rates of 95.5%, an increase of 2.5 percentage points compared to the level achieved in 2020-21. Last year, authorities reported that collection rates were affected by the temporary reduction or pause of recovery action during 2020-21. This year, similar reports from authorities mention the on-going impact of the reduced recovery action and the re-opening of courts to action outstanding business rates.

- The collection rate in all types of authority increase from 2020-21 to 2021-22 as recovery resumed. However, this has not returned to pre-pandemic levels.

**Table 3: Non-domestic rates collection rates in England, 2017-18 to 2021-22**

	2017-18	2018-19	2019-20	2020-21	2021-22 <sup>(c)(R)</sup>
<b>England</b>					
<b>Amount collected: £ million <sup>(a)</sup></b>	<b>24,873</b>	<b>25,748</b>	<b>25,900</b>	<b>14,884</b>	<b>20,776</b>
<b>Collection rate: %</b>	<b>98.4</b>	<b>98.3</b>	<b>98.0</b>	<b>93.0</b>	<b>95.5</b>
All London boroughs	98.8	98.6	98.3	91.7	93.8
<i>of which:</i>					
Inner London boroughs (including City of London)	98.8	98.6	98.3	91.9	93.2
Outer London boroughs	98.7	98.6	98.2	91.0	95.2
Metropolitan districts	97.6	97.6	97.4	91.6	95.4
Unitary authorities <sup>(b)</sup>	98.2	98.2	97.9	93.7	96.3
Shire districts <sup>(b)</sup>	98.5	98.4	98.3	95.0	97.0

(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, 2020-21 and 2021-22 means that there are now 11 fewer shire districts than in 2019-20 and three new unitary authorities.

(c) Local authorities have reported that collection rates continue to be impacted by the Covid-19 pandemic following suspension of recovery action in 2020-21. The resumption of these services did not occur until late 2021 for many authorities.

(R) This indicates that a revision to the amount collected, and the England collection rate has been made since the previous publication.

## 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 2022 for both council tax and non-domestic rates in 2021-22 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 2017-18 for both council tax and non-domestic rates.

- Local authorities in England collected £33.9 billion in council tax by the end of March 2022 out of a total of £35.3 billion collectable. This is £2.2 billion more than the £31.7 billion collected in 2020-21.
- Local authorities in England collected £20.8 billion in non-domestic rates by the end of March 2022 out of a total of £21.8 billion collectable. This is £5.9 billion more than the £14.9 billion collected in 2020-21, reflecting the change in reliefs provided in response to the Covid-19 pandemic.

**Table 4: Council tax and non-domestic rates collected in England by class, 2021-22**

	Council Tax <sup>(R)</sup>					Non-Domestic Rates <sup>(a)(R)</sup>					£ million
	Net Collectable Debit 2021-22	Amount Collected to 31 March 2022	%	Amount not collected by 31 March 2022		Net Collectable Debit 2021-22	Amount Collected to 31 March 2022	%	Amount not collected by 31 March 2022		
					%					%	
All London boroughs	5,065	4,765	<b>94.1</b>	300	<b>5.9</b>	7,136	6,690	<b>93.8</b>	446	<b>6.2</b>	
<i>of which:</i>											
Inner London boroughs <sup>(b)</sup>	1,712	1,560	<b>91.1</b>	152	<b>8.9</b>	5,263	4,907	<b>93.2</b>	356	<b>6.8</b>	
Outer London boroughs	3,353	3,205	<b>95.6</b>	148	<b>4.4</b>	1,873	1,783	<b>95.2</b>	90	<b>4.8</b>	
Metropolitan districts	6,148	5,769	<b>93.8</b>	379	<b>6.2</b>	3,576	3,410	<b>95.4</b>	166	<b>4.6</b>	
Unitary authorities	9,365	8,988	<b>96.0</b>	377	<b>4.0</b>	4,694	4,519	<b>96.3</b>	174	<b>3.7</b>	
Shire districts	14,764	14,352	<b>97.2</b>	411	<b>2.8</b>	6,346	6,156	<b>97.0</b>	190	<b>3.0</b>	
<b>England</b>	<b>35,342</b>	<b>33,875</b>	<b>95.8</b>	1,467	<b>4.2</b>	<b>21,752</b>	<b>20,776</b>	<b>95.5</b>	976	<b>4.5</b>	

(a) Net collectable debit for business rates in 2021-22 will be affected by the expanded retail discount and nursery discount of 100% relief for the first three months of the financial year and 66% relief for the remaining nine months.

(b) Includes City of London

(R) This indicates that a revision has been made to the shire district and England figures since the previous publication.

**Table 5: Council tax and non-domestic rates collected in year in England, 2017-18 to 2021-22**

	Council Tax				Non-Domestic Rates				£ million
	Net Collectable Debit	% change	Amount Collected in year	% change	Net Collectable Debit	% change	Amount Collected in year	% change	
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 <sup>(a)</sup>	33,102	3.2%	31,678	2.0%	16,001	-39.4%	14,884	-42.5%	
2021-22 <sup>(a)(R)</sup>	35,342	6.8%	33,875	6.9%	21,752	35.9%	20,776	39.6%	

(a) Net collectable debit for business rates in 2020-21 will be affected by the expanded retail discount and nursery discount of 100% relief. In 2021-22, the relief was 100% for the first three months of the financial year and 66% for the remaining nine months.

(R) This indicates that a revision has been made to the 2021-22 figures since the previous publication.

**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 2020-21 and 2021-22. 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, 2021 to 2022 at:

<https://www.gov.uk/government/collections/council-tax-statistics#collection-rates-for-council-tax-and-non-domestic-rates>

### 3. Arrears

The 2021-22 data in this section are now based on returns from 308 out of 309 billing authorities. Data has been revised from the original publication to include data for King's Lynn and West Norfolk, Three Rivers, and Watford. One authority (Gosport) was unable to submit a return in time for this release. This authority accounted for 0.195% of council tax arrears and 0.08% of NNDR arrears in the England total in 2020-21. No imputation has been made for this authority for arrears and write-offs, but the release will be revised to include data from all 309 billing authorities when they are available.

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. Resumption of these services has restarted throughout 2021-22 but some authorities have reported limited or late progress in the year, particularly with regards to non-domestic rates.

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 2017-18 to 2021-22 as well as the amounts of council tax that were written off in the same period.

- At the start of 2021-22 there was £4.4 billion of council tax arrears outstanding. During 2021-22, local authorities collected £868 million (19.8%) of this outstanding council tax, irrespective of the year to which it related (before any write off action).
- During 2021-22 local authorities did not collect £1.6 billion of the council tax owed in relation to 2020-21 (after any write off action had been accounted for).
- In 2021-22 local authorities wrote off £170 million of uncollectable council tax, irrespective of the year to which it related.
- At 31 March 2022, the total amount of council tax still outstanding amounted to £5.0 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 £540 million or 12.2% on the figure at the end of March 2021. This is higher than in previous years due to the Covid-19 pandemic temporarily reducing or delaying recovery action during 2020-21 which also affected 2021-22.

**Table 7: Council tax arrears and write-offs in England, 2017-18 to 2021-22<sup>(a)</sup>**

	2017-18	2018-19	2019-20	2020-21	£ million 2021-22 (R)
Arrears for earlier years brought forward on 1 April <sup>(b)</sup>	2,853	3,030	3,235	3,583	4,420
<i>add</i>					
Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years	-13	1	-3	-38	-27
<b>Arrears relating to earlier years before write-offs in current year</b>	<b>2,839</b>	<b>3,031</b>	<b>3,232</b>	<b>3,544</b>	<b>4,394</b>
<i>less</i>					
Amount collected in year relating to arrears for earlier years <sup>(c)</sup>	602	625	639	511	868
Amounts written-off in year relating to previous year only	30	30	30	19	24
Amounts written-off in year relating to earlier years	129	153	124	105	129
<i>equals</i>					
<b>Arrears in respect of earlier years as at 31 March</b>	<b>2,079</b>	<b>2,223</b>	<b>2,439</b>	<b>2,909</b>	<b>3,373</b>
<i>of which</i>					
Arrears in respect of previous year only <sup>(d)</sup>	551	562	636	819	896
Arrears in respect of earlier years <sup>(d)</sup>	1,522	1,661	1,799	2,090	2,477
Amounts not collected in current year <sup>(c)</sup>	956	1,025	1,154	1,518	1603
Amount written off in year relating to current year	11	12	17	9	18
<b>Total arrears in respect of current year outstanding as at 31 March</b>	<b>944</b>	<b>1,012</b>	<b>1,138</b>	<b>1,510</b>	<b>1,586</b>
<b>Total Arrears outstanding as at 31 March <sup>(b)(c)</sup></b>	<b>3,023</b>	<b>3,236</b>	<b>3,577</b>	<b>4,418</b>	<b>4,958</b>
<b>Net change in arrears outstanding as at 31 March</b>	<b>187</b>	<b>213</b>	<b>341</b>	<b>841</b>	<b>540</b>
Court and administration costs included in Total Arrears above <sup>(e)</sup>	306	336	337	312	362
Total amount written off each year irrespective of the year to which it relates	170	195	171	133	170

(a) Data for 2018-19 were based on returns submitted by 324 out of 326 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.

Data for 2019-20 are based on returns submitted by 316 out of 317 authorities. Data was not submitted by South Ribble.

Data for 2020-21 are based on returns submitted by all 314 authorities.

Data for 2021-22 are based on returns submitted by 308 out of 309 authorities. Data are currently missing for Gosport.

(b) 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.

(c) Includes court and administration costs.

(d) 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.

(e) 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) This indicates that revisions have been made to the 2021-22 data since the previous publication.

## Non-domestic rates

**Table 8** shows the level of arrears of non-domestic rates at the end of each year from 2017-18, as well as the amounts of non-domestic rates that were written off during those years.

- At the start of 2021-22 there were £2.7 billion of non-domestic rates arrears outstanding. During 2021-22, local authorities collected £1.1 billion (42.4%) of these arrears, irrespective of the year to which it related (before any write off action).
- During 2021-22 local authorities did not collect £1.1 billion of non-domestic rates due in relation to 2021-22 (after any write off action had been accounted for).
- In 2021-22 local authorities wrote off £116 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. This is possible to change next year with resumption of these services during or late in 2021-22.
- At 31 March 2022, local authorities reported the total amount of non-domestic rates still outstanding amounted to £2.6 billion. This is a cumulative figure and includes arrears that may stretch many years. This is an increase of £58 million on the 2020-21 figure. The amount of arrears has been affected by the Covid-19 pandemic temporarily reducing or delaying recovery action during 2020-21 and 2021-22.

**Table 8: Non-domestic rates arrears and write-offs in England, 2017-18 to 2021-22<sup>(a)</sup>**

	£ million				
	2017-18	2018-19	2019-20	2020-21	2021-22
Arrears for earlier years brought forward on 1 April <sup>(b)</sup>	1,284	1,302	1,268	1,400	2,491
<i>Add</i>					
Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years	416	302	327	488	207
<b>Arrears relating to earlier years before write-offs in current year</b>	<b>1,700</b>	<b>1,604</b>	<b>1,595</b>	<b>1,888</b>	<b>2,698</b>
<i>Less</i>					
Amount collected in year relating to arrears for earlier years <sup>(c)</sup>	676	645	558	500	1,145
Amounts written-off in year relating to previous year only	52	48	58	27	22
Amounts written-off in year relating to earlier years	122	133	122	50	85
<i>equals</i>					
<b>Arrears in respect of earlier years as at 31 March</b>	<b>850</b>	<b>777</b>	<b>857</b>	<b>1,311</b>	<b>1,445</b>
<i>of which</i>					
<i>Arrears in respect of previous year only</i> <sup>(d)</sup>	259	231	293	543	496
<i>Arrears in respect of earlier years</i> <sup>(d)</sup>	587	546	563	768	949
Amounts not collected in current year <sup>(c)</sup>	485	514	592	1,196	1,117
Amount written off in year relating to current year	20	31	37	12	9
<b>Total arrears in respect of current year outstanding as at 31 March</b>	<b>465</b>	<b>483</b>	<b>555</b>	<b>1,184</b>	<b>1,108</b>
<b>Total Arrears outstanding as at 31 March</b> <sup>(c)</sup>	<b>1,315</b>	<b>1,260</b>	<b>1,412</b>	<b>2,495</b>	<b>2,554</b>
<b>Net change in arrears outstanding as at 31 March</b>	<b>35</b>	<b>-55</b>	<b>152</b>	<b>1,083</b>	<b>58</b>
Court and administration costs included in Total Arrears above <sup>(e)</sup>	16	18	21	17	23
Total amount written off in current year irrespective of the year to which it relates	195	213	217	89	116

(a) Data for 2018-19 were based on returns submitted by 324 out of 326 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.

Data for 2019-20 are based on returns submitted by 316 out of 317 authorities. Data was not submitted by South Ribble.

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(c) Includes court and administration costs.

- (d) 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.
- (e) 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) This indicates that revisions to the 2021-22 data have been made since the previous publication.

## 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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October 2022