



# Collection rates and receipts of council tax and non-domestic rates in England 2014-15

- In 2014-15 local authorities collected a total of £24.6 billion in **council tax**, irrespective of the year to which it related. This was an increase of £0.7 billion, or 3.0%, over 2013-14. By the end of March 2015 they had collected £24.1 billion of council tax that related to 2014-15 and achieved an average in-year collection rate of 97.0%, the same as in 2013-14. During 2014-15, local authorities collected £570 million in council tax arrears and wrote off £191 million of uncollectable council tax.
- In 2014-15 authorities collected a total of £22.9 billion in **non-domestic rates**, irrespective of the year to which it related, an increase of £0.3 billion, or 1.3% over the figure for 2013-14. By the end of March 2015 they had collected £23.1 billion in non-domestic rates that related to 2014-15 and achieved an average in-year collection rate of 98.1% in 2014-15, an increase of 0.2 percentage points over 2013-14. They also collected £646 million in non-domestic rates arrears and wrote off £213 million of uncollectable non-domestic rates in 2014-15.
- At 31 March 2015, the total amount of council tax still outstanding amounted to £2.7 billion. This is a cumulative figure and includes arrears that may stretch back to the introduction of council tax in 1993. This is an increase of £129 million over the figure for 2013-14
- At 31 March 2015, local authorities reported the total amount of non-domestic rates still outstanding amounted to £1.2 billion. This is a cumulative figure and includes arrears that may stretch many years. This is the first time that arrears data for non-domestic rates has been included in this statistical release and it must be regarded as Experimental Data.



1 July 2015

Introduction	2
Total receipts: of council tax and non- domestic rates : 2010-11 to 2014-15	4
Collection rates : 2010-11 to 2014-15	4
Arrears	11
Definitions	14
Technical notes	16
Enquiries	18

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# Introduction

This release provides information on the collection rates and the receipts of council tax and non-domestic rates by local authorities for the financial year 1 April 2014 to 31 March 2015. It also looks at changes in these figures compared with previous years. This information is derived from the final Quarterly Return of Council Taxes and Non-Domestic Rates (QRC4) returns submitted for all 326 billing authorities in England in April and May 2015.

The in-year collection rate is the amount received by 31 March of the year in question of that financial year's council tax (or non-domestic rates) 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 proportion 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.

## Uses made of the data

The data in this Statistical Release are essential for a number of different purposes. A central and immediate purpose is to provide the Secretary of State, Ministers, HM Treasury and the Office for National Statistics (ONS) with the most up to date information available on the amount of council tax and non-domestic rates collected by local authorities and their performance as shown by collection rates. The data are important sources for various evidence based policy and financial decisions and answering numerous parliamentary questions

The figures are used by the ONS in compiling the Public Sector Finances and National Accounts, which are used to set fiscal and monetary policy. The data are collected quarterly during the year and estimates for England as a whole are provided to ONS for use in the compilation of National Accounts and public sector finances. These data are published on a quarterly basis and can be found at the following link: <https://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance> .

In addition it is used by local authorities and their associations, other government departments, members of the business community and the general public. The live tables also provide a local authority breakdown look at figures relating to the specific billing year but also looking at the collection of finance regardless of the year to which it relates.

Because the statistical release includes data for individual authorities, it enables the public (including both council tax and non-domestic rate payers) to compare its authority with others in the same type or locally.

## 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 2014-15.

- 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 has increased the amount of council tax available to be collected by local authorities. The figures in this release for 2010-11 to 2012-13 exclude council tax benefit as this was paid directly to local authorities by the Department for Work and Pensions (DWP). In April 2013 council tax benefit was replaced by local Council Tax Support schemes which are designed and administered by local authorities. The figures for 2013-14 and 2014-15 therefore reflect these new schemes.
- 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 as an incentive to encourage economic growth in their area.
- 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.

Further details about these factors can be found in *Definitions* later in the release.

### Symbols and conventions

...	= 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.

# 1. Total receipts of council tax and non-domestic rates: 2010-11 to 2014-15

**Table 1** shows the amount of council tax collected in 2010-11 to 2014-15 irrespective of the year to which it relates. As can be seen, the total receipts includes receipts for not only the year in question but also the amount of arrears collected during the year as well as pre-payments collected for future years.

- In 2014-15 local authorities collected £24.6 billion in council tax, irrespective of the year to which it related. This was an increase of £0.7 billion, or 3.0%, over 2013-14.
- In the same period local authorities collected £22.9 billion in non-domestic rates, irrespective of the year to which it related, £0.3 billion, or 1.3%, more than 2013-14.

**Table 1 : Receipts of council tax and non-domestic rates collected irrespective of the year to which it relates : in England : 2010-11 to 2014-15**

	Receipts of council taxes				Receipts of non-domestic rates				£ millions
	In respect of the billing year	In respect of previous years <sup>(b)</sup>	In respect of subsequent billing year	Total receipts collected in financial year	In respect of the billing year	In respect of previous years <sup>(b)</sup>	In respect of subsequent billing year	Total receipts collected in financial year	
2010-11	21,574	391	341	<b>22,306</b>	19,382	-493	302	<b>19,192</b>	
2011-12	21,761	393	342	<b>22,496</b>	20,568	-131	309	<b>20,746</b>	
2012-13	22,053	392	314	<b>22,759</b>	21,590	-253	295	<b>21,632</b>	
2013-14	23,087	399	362	<b>23,848</b>	22,434	-195	341	<b>22,580</b>	
2014-15	23,709	457	392	<b>24,558</b>	22,797	-291	362	<b>22,868</b>	

(a) Net of council taxes received in respect of previous years  
(b) 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.

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

## 2. Collection rates: 2010-11 to 2014-15

The in-year collection rate is the amount received by 31 March of the year in question, of that financial year's council tax (or non-domestic rates) and is 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 proportion 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%.

## Council Tax

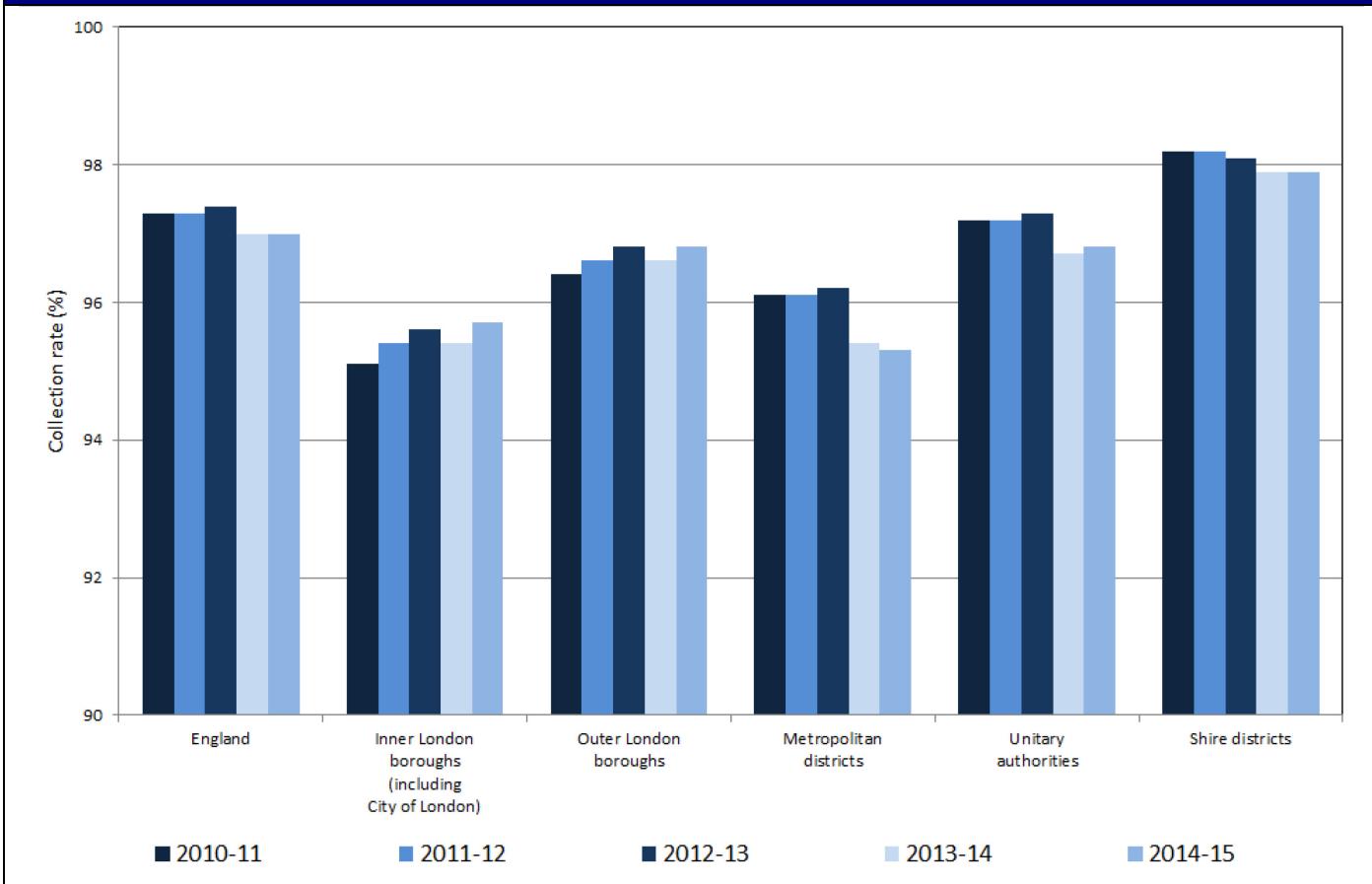
**Table 2** and **Chart A** show, for England and by type of authority, the average in-year collection rates for council tax for the period 2010-11 to 2014-15.

- By the end of March 2015 local authorities had collected £24.1 billion in council tax for 2014-15. In doing so the authorities achieved a national average in-year collection rate for council tax of 97.0% in 2014-15, the same as in 2013-14.
- The collection rate in most types of authority rose from 2013-14 to 2014-15. The biggest increase was in Inner London boroughs where the increase was 0.3 percentage points. The only class of authority to record a fall was metropolitan districts, which fell by 0.1 percentage points, whilst shire districts remained constant.

Table 2: Council tax - collection rates - England : 2010-11 to 2014-15

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>England</b>					
<b>Amount collected : £ million</b>	<b>21,914</b>	<b>22,083</b>	<b>22,378</b>	<b>23,386</b>	<b>24,052</b>
<b>Collection rate</b>	<b>97.3</b>	<b>97.3</b>	<b>97.4</b>	<b>97.0</b>	<b>97.0</b>
All London boroughs	96.0	96.3	96.4	96.2	96.5
<i>of which:</i>					
<i>Inner London boroughs (including City of London)</i>	95.1	95.4	95.6	95.4	95.7
<i>Outer London boroughs</i>	96.4	96.6	96.8	96.6	96.8
Metropolitan districts	96.1	96.1	96.2	95.4	95.3
Unitary authorities	97.2	97.2	97.3	96.7	96.8
Shire districts	98.2	98.2	98.1	97.9	97.9

**Chart A: Council tax collection rates: 2010-11 to 2014-15**



## Non-domestic rates

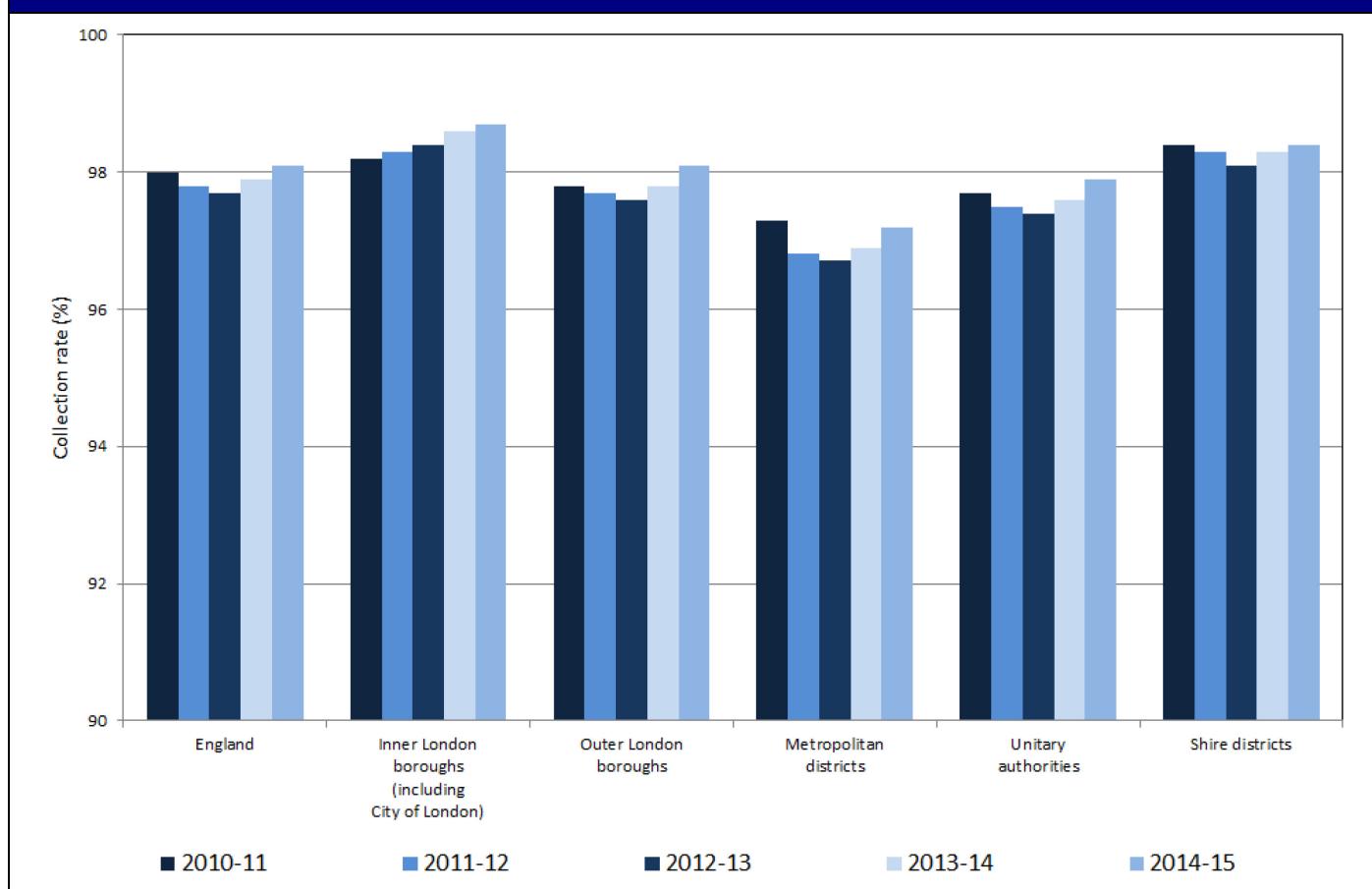
**Table 3** and **Chart B** show, for England and by type of authority, the average in-year collection rates for non-domestic rates for the period 2010-11 to 2014-15.

- By the end of March 2015, local authorities in England had collected £23.1 billion in non-domestic rates for 2014-15 which gave a national average in-year collection rate for non-domestic rates of 98.1% in 2014-15, an increase of 0.2 percentage points over the level achieved in 2013-14.
- All classes of authority increased their collection rates with outer London boroughs, metropolitan districts and unitary authorities increasing their collection rates by 0.3 percentage points.

Table 3 : Non-domestic rates - collection rates - England : 2010-11 to 2014-15

	2010-11	2011-12	2012-13	2013-14	2014-15
<b>England</b>					%
<b>Amount collected : £ million</b>	<b>19,615</b>	<b>20,824</b>	<b>21,873</b>	<b>22,661</b>	<b>23,066</b>
<b>Collection rate</b>	<b>98.0</b>	<b>97.8</b>	<b>97.7</b>	<b>97.9</b>	<b>98.1</b>
All London boroughs	98.1	98.2	98.2	98.4	98.5
of which:					
<i>Inner London boroughs (including City of London)</i>	98.2	98.3	98.4	98.6	98.7
<i>Outer London boroughs</i>	97.8	97.7	97.6	97.8	98.1
Metropolitan districts	97.3	96.8	96.7	96.9	97.2
Unitary authorities	97.7	97.5	97.4	97.6	97.9
Shire districts	98.4	98.3	98.1	98.3	98.4

Chart B: Non-domestic rates collection rates: 2010-11 to 2014-15



Details of the amount of the arrears of council tax that local authorities have collected in the period 2010-11 to 2014-15 can also be found in **Table 7**. 2014-15 was the first year that data on the collection of arrears of non-domestic rates was requested and so comparisons against previous years are not available in **Table 8**.

## Amounts to be collected and the amounts actually collected

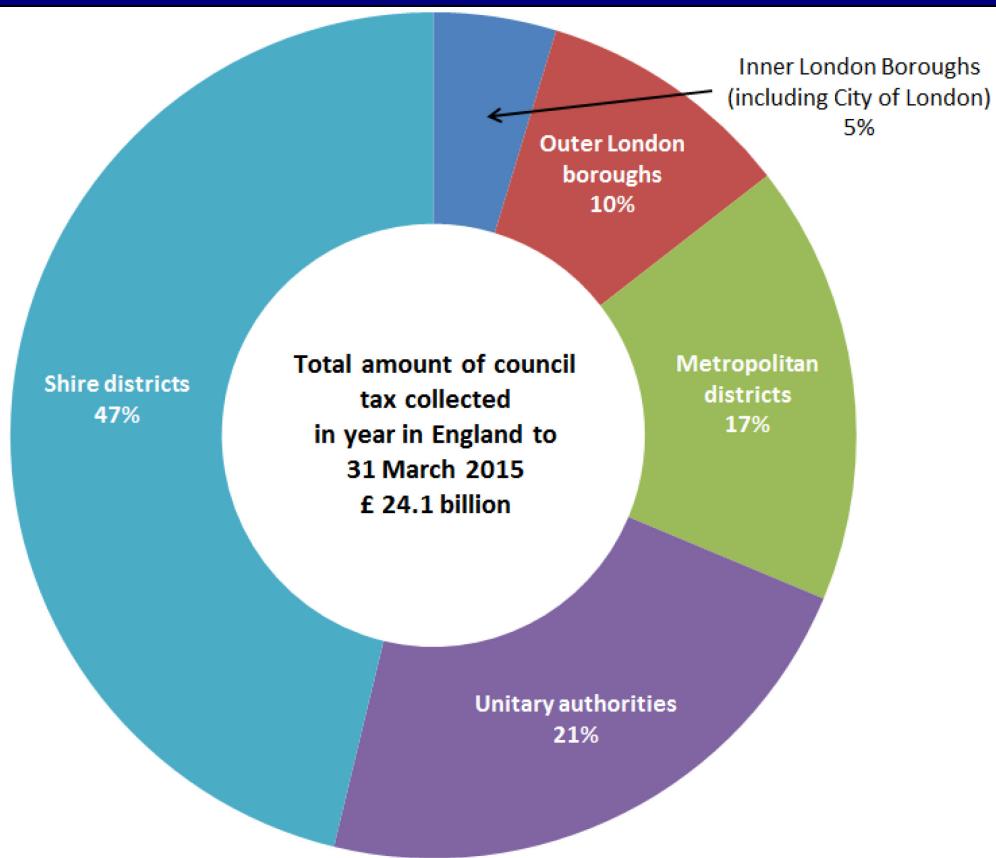
**Table 4** show the amount local authorities should have collected if everyone pays what they were supposed to, known as the net collectable debit (or NCD), and the amount they did, and did not, collect by 31 March 2015 for both council tax and non-domestic rates in 2014-15 by type of authority.

**Charts C & D** show the amount of council tax and non-domestic rates collected by each type of authority as a percentage of the total amount collected to 31 March 2015.

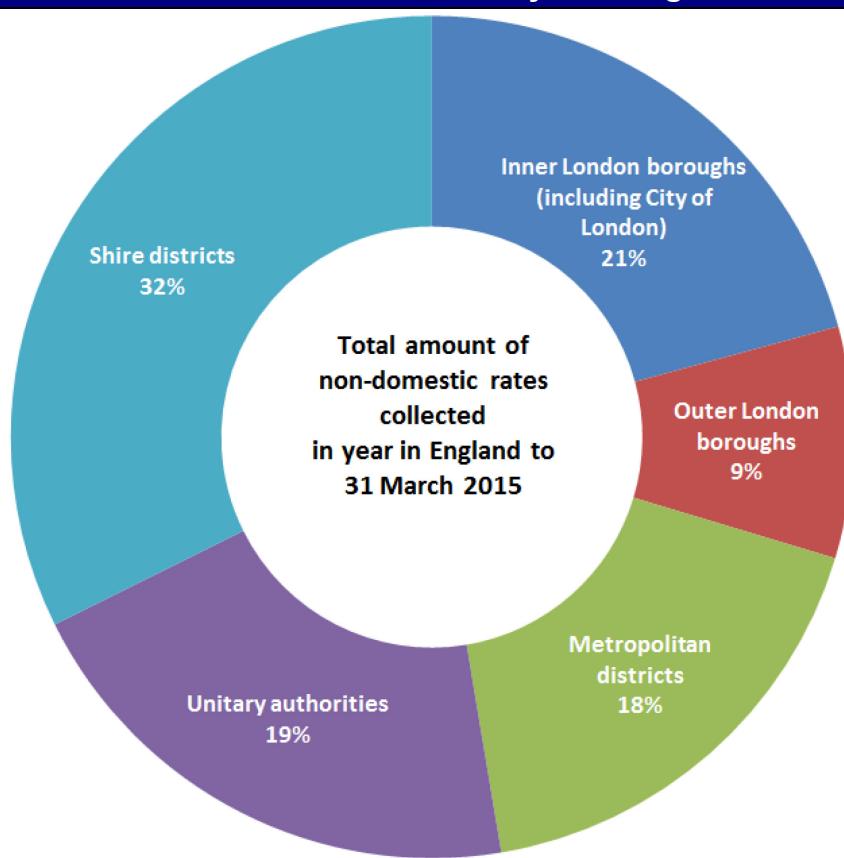
Table 4 : Council tax and non-domestic rates - amount collected - England : by class 2014-15

	£ millions									
	Council Tax					Non-domestic rates				
	Net Collectable Debit 2014-15	Amount Collected to 31 March 2015	%	Amount not collected by 31 March 2015	%	Net Collectable Debit 2014-15	Amount Collected to 31 March 2015	%	Amount not collected by 31 March 2015	%
All London boroughs	3,612	3,484	96.5	127	3.5	6,941	6,838	98.5	102	1.5
<i>of which:</i>										
<i>Inner London boroughs (including City of London)</i>	1,178	1,128	95.7	50	4.3	4,853	4,791	98.7	62	1.3
<i>Outer London boroughs</i>	2,434	2,357	96.8	77	3.2	2,088	2,048	98.1	40	1.9
Metropolitan districts	4,244	4,045	95.3	200	4.7	4,204	4,087	97.2	118	2.8
Unitary authorities	5,585	5,407	96.8	178	3.2	4,782	4,681	97.9	101	2.1
Shire districts	11,352	11,117	97.9	235	2.1	7,583	7,460	98.4	123	1.6
England	24,793	24,052	97.0	741	3.0	23,510	23,066	98.1	444	1.9

**Chart C : Council tax : amount collected in year : England 2014-15**



**Chart D : Non-domestic rates : amount collected in year : England 2014-15**



**Table 5** shows how both the net collectible debit and the amount actually collected up until 31 March each year have changed year-on-year since 2010-11 for both council tax and non-domestic rates.

- Local authorities in England collected £24.1 billion in council tax by the end of March 2015 out of a total of £24.8 billion collectable. This is £0.7 billion (2.8%) more than the £23.4 billion collected in 2013-14.
- Local authorities in England collected £23.1 billion in non-domestic rates by the end of March 2015 out of a total of £23.5 billion collectable. This is £0.4 billion (1.8%) more than the £22.7 billion collected in 2013-14.

In addition to the normal growth in council tax to be collected due to levels of council tax being increased, some of the change in the net collectible debit can be attributed to the special factors mentioned on page 2 of this release namely the change from the ending of council tax benefit which was previously paid by DWP directly to authorities and wasn't included in the council tax collection data. This was replaced by localised council tax support schemes which mean that the council tax payable on the properties previously covered by council tax benefit is now included in the net collectable debit.

The changes in the net collectible debit for non-domestic rates can be attributed to both growth in the tax base and also increases in the multiplier used to calculate the amount of non-domestic rates payable. In addition changes in the types and levels of relief available will also have had an effect on the amount of non-domestic rates payable.

Table 5: Council tax and non-domestic rates - amount collected in year in England : 2010-11 to 2014-15

	Council tax				Non-domestic rates				£ millions
	Net Collectible Debit	% change	Amount Collected in year	% change	Net Collectible Debit	% change	Amount Collected in year	% change	
2010-11	22,526		21,914		20,025		19,615		
2011-12	22,688	0.7%	22,083	0.8%	21,290	6.3%	20,824	6.2%	
2012-13	22,982	1.3%	22,378	1.3%	22,381	5.1%	21,873	5.0%	
2013-14	24,120	5.0%	23,386	4.5%	23,139	3.4%	22,661	3.6%	
2014-15	24,793	2.8%	24,052	2.8%	23,510	1.6%	23,066	1.8%	

**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 2013-14 & 2014-15. It also shows the comparable figure for the type of authority plus an all-England figure.

The table is available on the Department's website and can be found at:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/council-tax-statistics>

### 3. Arrears

#### Council tax

**Table 7** shows the level of arrears of council tax in the period 2010-11 to 2014-15 as well as the amounts of council tax that were written off in the same period.

- At the start of 2014-15 there was £2.6 billion of council tax arrears outstanding. During 2014-15, local authorities collected £570 million (22%) of this outstanding council tax, irrespective of the year to which it related (before any write off action).
- During 2014-15 local authorities did not collect £853 million of that year's council tax after any write off action had been accounted for.
- In 2014-15 local authorities wrote off £191 million of uncollectable council tax, irrespective of the year to which it related.
- At 31 March 2015, the total amount of council tax still outstanding amounted to £2.7 billion. This is a cumulative figure and includes arrears that may stretch back to the introduction of council tax in 1993, as well as court and administration costs. This is an increase of £129 million or 5% on the figure at the end of March 2014.
- Court and administration costs included in the total arrears figure rose by £39 million, or 17%, to £272 million, in 2014-15

Table 7: Council tax arrears and write-offs : 2010-11 to 2014-15

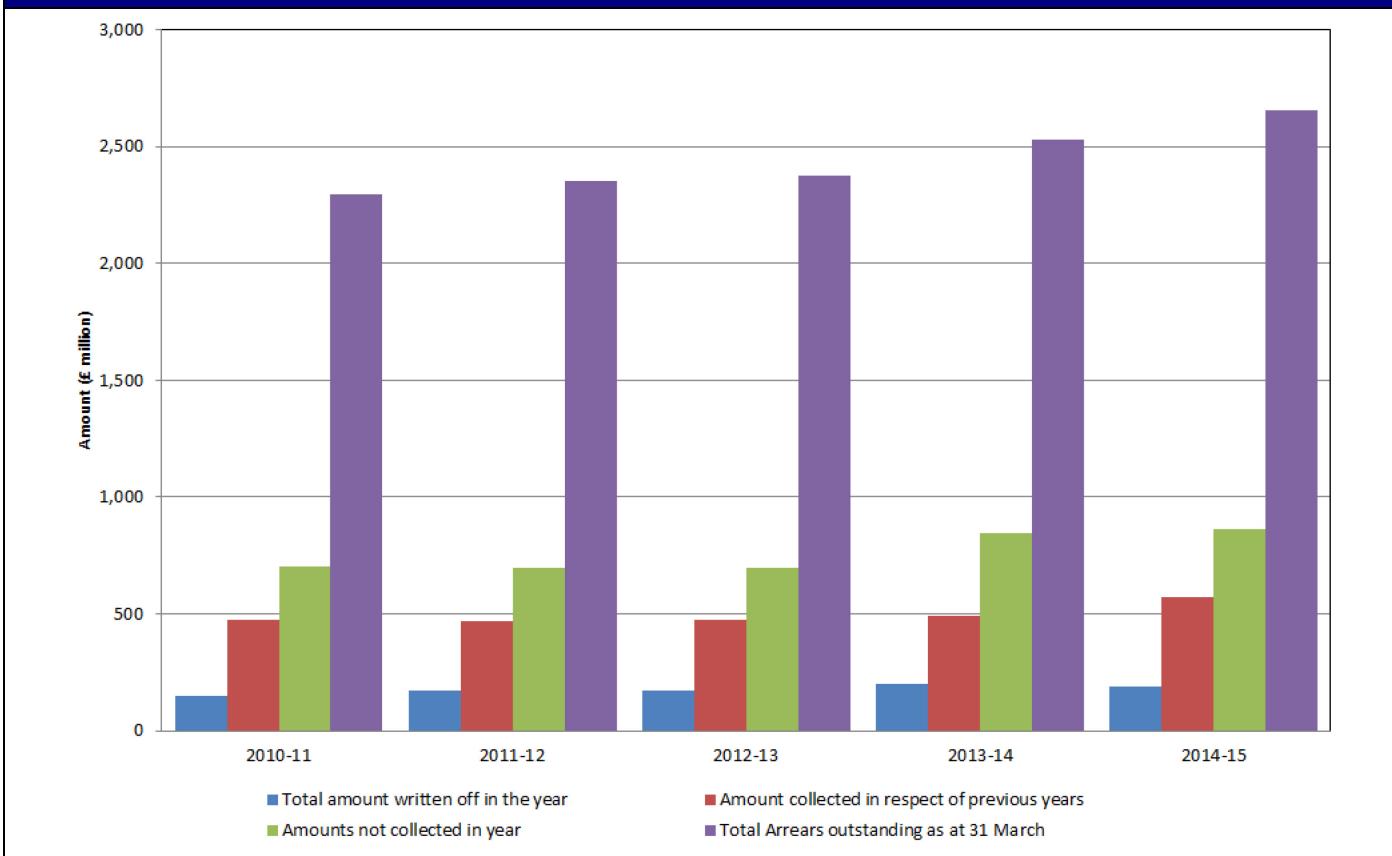
	2010-11	2011-12	2012-13	2013-14	£ million 2014-15
Arrears for earlier years brought forward on 1 April <sup>(a)</sup>	2,244	2,310	2,344	2,382	2,539
<i>add</i>					
Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years	-31	-9	-22	-6	16
<b>Arrears relating to earlier years before write-offs in current year</b>	<b>2,213</b>	<b>2,301</b>	<b>2,322</b>	<b>2,376</b>	<b>2,555</b>
<i>less</i>					
Amount collected in year relating to arrears for earlier years	472	471	474	489	570
Amounts written-off in year relating to earlier years	140	164	162	160	137
Amounts written-off in year relating to previous year only	...	...	...	35	43
<i>equals</i>					
<b>Arrears in respect of earlier years as at 31 March <sup>(b)</sup></b>	<b>1,601</b>	<b>1,666</b>	<b>1,685</b>	<b>1,692</b>	<b>1,805</b>
<i>of which</i>					
<i>Arrears in respect of 2012-13 and earlier years</i>	...	...	...	...	1,309
<i>Arrears in respect of 2013-14</i>	...	...	...	...	493
Amounts not collected in current year <sup>(c)</sup>	701	696	698	843	863
Amount written off in year relating to current year	7	7	7	7	10
<b>Total arrears in respect of current year outstanding as at 31 March</b>	<b>694</b>	<b>689</b>	<b>691   </b>	<b>836</b>	<b>853</b>
<b>Total Arrears outstanding as at 31 March <sup>(a)</sup></b>	<b>2,295</b>	<b>2,355</b>	<b>2,376   </b>	<b>2,528</b>	<b>2,657</b>
<b>Net change in arrears outstanding as at 31 March</b>	<b>53</b>	<b>60</b>	<b>21   </b>	<b>152</b>	<b>129</b>
Court and administration costs included in Total Arrears above	195	199	209	233	272
Total amount written off each year irrespective of the year to which it relates	148	171	170	202	191

(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.

(b) Some authorities were unable to provide a breakdown as to which year the arrears relate to so the total shown may not equal the two following lines

(c) Includes court and administration costs

**Chart E: Amount of council tax arrears and write-offs 2010-11 to 2014-15**



## Non-domestic rates

Table 8 shows the level of arrears of non-domestic rates at the end of 2014-15 as well as the amounts of non-domestic rates that were written off during 2014-15. This is the first time these data have been collected and are still subject to further validation. Consequently, they must be regarded as **Experimental Data**. As understanding and use of these new data is increased, the data may need to be updated, and therefore should be treated as provisional. These figures are as reported by the local authorities.

- At the start of 2014-15 there were £1.6 billion of non-domestic rates arrears outstanding. During 2014-15, local authorities collected £646 million (40%) of these arrears, irrespective of the year to which it related (before any write off action).
- During 2014-15 local authorities did not collect £480 million of that year's non-domestic rates after any write off action had been accounted for.
- In 2014-15 local authorities wrote off £213 million of uncollectable non-domestic rates, in respect of arrears.
- At 31 March 2015, the total amount of non-domestic rates still outstanding amounted to £1.2 billion. This is a cumulative figure and includes arrears that may stretch many years, as well as court and administration costs of £18 million.

Table 8: Non-domestic rates arrears and write-offs : 2014-15

**Experimental data**

£ million	2014-15
Arrears for earlier years brought forward on 1 April	1,277
<i>add</i>	
Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years	326
<b>Arrears relating to earlier years before write-offs in current year</b>	<b>1,603</b>
<i>less</i>	
Amount collected in year relating to arrears for earlier years	646
Amounts written-off in year relating to earlier years	113
Amounts written-off in year relating to previous year only	74
<i>equals</i>	
<b>Arrears in respect of earlier years as at 31 March<sup>(a)</sup></b>	<b>775</b>
<i>of which</i>	
<i>Arrears in respect of 2012-13 and earlier years</i>	514
<i>Arrears in respect of 2013-14</i>	257
Amounts not collected in current year <sup>(b)</sup>	480
Amount written off in year relating to current year	25
<b>Total arrears in respect of current year outstanding as at 31 March</b>	<b>454</b>
<b>Total Arrears outstanding as at 31 March</b>	<b>1,230</b>
Court and administration costs included in Total Arrears above	18
Total amount written off in 2014-15 irrespective of the year to which it relates	213
 Note : These figures are as reported by the local authorities. As understanding and use of these new data is increased, the data may need to be updated, and therefore should be treated as provisional.	
(a) Some authorities were unable to provide a breakdown as to which year the arrears relate to so the total shown may not equal the two following lines	
(b) Includes court and administration costs	

## 4. Definitions

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England*. This is accessible at:

<https://www.gov.uk/government/collections/local-government-finance-statistics-england>

The most relevant terms for this release are explained below.

**Arrears** – unpaid council tax or non-domestic rates that, in the opinion of the billing authority, can still be collected. They also include costs the local authorities have incurred in attempting to collect unpaid council tax or non-domestic rates.

**Billing authority** – are the 326 local authorities empowered to set and collect council tax, and

manage the Collection Fund, on behalf of itself and local authorities in its area. They are also empowered to collect non-domestic rates. In England, shire and metropolitan districts, the Council of the Isles of Scilly, unitary authorities, London Boroughs and the City of London are billing authorities.

**Business rates retention** - the business rates retention scheme was introduced in April 2013. The local government sector (local authorities and fire and rescue authorities) can now keep half of any business (non-domestic) rates revenue to invest in local services.

**Council tax** – a local charge (or charges) set by the billing authority in order to collect sufficient revenue to meet their budget and the precepts issued by the precepting authorities. It is calculated based on the council tax band assigned to the dwelling.

**Council tax benefit** –was an income related social security benefit designed to help people on low income pay their council tax. Council tax benefit was paid directly to the local authority by the Department for Work and Pensions (DWP) and not to the householder. This ceased in March 2013 and responsibility for support of council tax payers was passed to local authorities.

**Localisation of council tax support** – Introduced on 1 April 2013 to provide support to low-income council taxpayers and replaces council tax benefit (where claimants were liable for the full charge but it was paid by government). It is now a locally set discount (claimants are only liable for part of the charge, but have to pay it themselves).

**National non-domestic rates (NNDR)** – Also known as **business rates** and they are a means by which local businesses or organisations contribute to the cost of local authority services. Liable properties include public buildings, pipelines and advertising hoardings, as well as businesses. Some non-domestic properties, such as agricultural land and associated buildings, and churches, are exempt however. The national multiplier paid by businesses has been set by the Government.

**Net collectable debit (NCD)** - the income that authorities should collect in the year if everyone who is liable for either council tax or non-domestic rates pays what they should. This includes not only those who are liable to pay for the whole year but also those who are liable to pay for part of the year. It reflects the amount payable after discounts (council tax) and reliefs (non-domestic rates) are applied.

**Precepting authority** – This can be either a local precepting authority such as parish or town council, or a major precepting authority such as a county councils in two-tier areas, police authorities, fire and rescue authorities and the Greater London Authority.

**Technical Reforms to Council Tax** – From 1 April 2013 several reforms were made to council tax discounts in a move to give local authorities more control over the level of discounts set in their area. These reforms replaced council tax exemptions for short term empty properties, and properties undergoing major structural repair with a new discretionary discount which allowed local authorities to offer a discount of between 0 and 100% on all empty properties.

An Empty Property Premium was also introduced which allows local authorities to charge an additional council tax premium of up to 50% on properties which had been empty for more than 2 years.

**Write-offs** - the amounts of council tax or non-domestic rates local authorities no longer considered recoverable - this does not include any provision for bad debts. In this release the figures for council tax write-offs should include court costs or administration costs that have also been written off.

## 5. Technical Notes

### Survey design for collecting QRC4 data for 2014-15

The QRC4 data collection is the final in a series of forms used to obtain data about the amounts of council tax and non-domestic rates collected each quarter by local authorities. The QRC4 was issued in April 2015 to all 326 billing authorities in England to collect further data about the levels of council tax and non-domestic rates due to be collected, the amounts actually collected along with to which year it relates.

### Data quality

This Statistical Release contains National Statistics and as such has been produced to the high professional standards set out in the National Statistics Code of Practice. National Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.

The information in this release is based on data returned to the Department for Communities and Local Government by all 326 billing authorities in England on the final Quarterly Return of Council Taxes and Non-Domestic Rates (QRC4) returns submitted in April and May 2015. The data are collected using legislative powers that require all billing authorities to return completed forms. The forms should be completed in accordance with the guidance provided, however this guidance is open to interpretation by local authorities when they complete the forms.

The form has to be signed by the Chief Finance Officer of the authority; this effectively ensures a 100% response rate before the release is compiled.

Figures are subjected to rigorous pre-defined validation tests both within the form itself, while the form is being completed by the authority and also by the Department for Communities and Local Government as the data are received and stored.

Finally, the release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.

### Revisions policy

This policy has been developed in accordance with the UK Statistics Authority Code of Practice for Official statistics and the Department for Communities and Local Government Revisions Pol-

icy (found at <https://www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy>). There are two types of revisions that the policy covers:

## Non-Scheduled Revisions

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

## Scheduled Revisions

At time of publication there are no scheduled revisions for this series.

## Background notes

This Statistical Release can be found at the following web address:

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

Timings of future releases are regularly placed on the Department's website,

<https://www.gov.uk/government/publications/uses-of-local-authority-spending-and-finance-data>

For a fuller picture of recent trends in local government finance, readers are directed to the latest edition of *Local Government Finance Statistics England* which is available from the Department for Communities and Local Government website:

<https://www.gov.uk/government/publications/local-government-financial-statistics-england>

## User engagement

Users are encouraged to provide comments and feedback on how these statistics are used and how well they meet user needs. Comments on any issues relating to this statistical release are welcomed and should be sent to: [grc.statistics@communities.gsi.gov.uk](mailto:grc.statistics@communities.gsi.gov.uk)

The Department's engagement strategy to meet the needs of statistics users is published here:

<https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users>

## Devolved administration statistics

Both the Scottish Government and the Welsh Assembly Government also collect council tax data. Their information can be found at the following websites:

Scotland:

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

Wales:

English: <http://wales.gov.uk/statistics-and-research/?topic=Local+government&lang=en>

Welsh: <http://wales.gov.uk/statistics-and-research/?topic=Local+government&lang=cy>

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

[www.statistics.gov.uk/hub/browse-by-theme/index.html](http://www.statistics.gov.uk/hub/browse-by-theme/index.html)

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

[www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics](http://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics)

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