



Department for
Communities and
Local Government

Collection rates and receipts of council tax and non-domestic rates in England 2016-17

- In 2016-17 local authorities collected a total of £26.6 billion in **council tax**, irrespective of the year to which it related. This was an increase of £1.3 billion, or 5.1%, over 2015-16. By the end of March 2017, they had collected £26.0 billion of council tax that related to 2016-17 and achieved an average in-year collection rate of 97.2%, an increase of 0.1 percentage points over 2015-16. During 2016-17, local authorities collected £627million in council tax arrears and wrote off £172 million of uncollectable council tax.
- In 2016-17 authorities collected a total of £23.9 billion in **non-domestic rates**, irrespective of the year to which it related, an increase of £0.7 billion, or 3.2% over the figure for 2015-16. By the end of March 2017, they had collected £24.2 billion in non-domestic rates that related to 2016-17 and achieved an average in-year collection rate of 98.2% in 2016-17, broadly the same as 2015-16. They also collected £585 million in non-domestic rates arrears and wrote off £238 million of uncollectable non-domestic rates in 2016-17.
- At 31 March 2017, the total amount of council tax still outstanding amounted to £2.8 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 £102 million over the figure for 2015-16.
- At 31 March 2017, local authorities reported the total amount of non-domestic rates still outstanding amounted to £1.3 billion. This is a cumulative figure and includes arrears that may stretch many years. This is the third year that arrears data for non-domestic rates has been collected and they should be regarded as Experimental Data.



Local Government Finance
Statistical Release

28 June 2017

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Responsible Statistician:
Jo Coleman

Statistical enquiries:
0303 444 1306
gqc.statistics@communities.gsi.gov.uk

Media Enquiries:
0303 444 1201
press@communities.gsi.gov.uk

Date of next publication:
June 2018

Introduction

This Statistical Release presents National Statistics on the collection rates and the receipts of council tax and non-domestic rates by local authorities for the financial year 1 April 2016 to 31 March 2017. 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 by all 326 billing authorities in England in April and May 2017.

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 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 2016-17.

- **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. This replaced council tax benefit. The 2012-13 figures in this release exclude council tax benefit as this was paid directly to local authorities by the Department for Work and Pensions (DWP). The figures for 2013-14 onwards therefore reflect the new scheme.
- **Council Tax Referendum Principles:** These can change each year and will affect the net collectable debit. In 2016-17, authorities with responsibility for adult social care were allowed to set a council tax increase of up to 4% without holding a referendum. Further details can be found in the 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 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.

1. Total receipts of council tax and non-domestic rates: 2012-13 to 2016-17

Table 1 shows the amount of council tax and non-domestic rates collected in 2012-13 to 2016-17 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 2016-17 local authorities collected £26.6 billion in council tax, irrespective of the year to which it related. This was an increase of £1.3 billion, or 5.1%, over 2015-16.
- In the same period local authorities collected £23.9 billion in non-domestic rates, irrespective of the year to which it related, £0.7 billion, or 3.2%, more than 2015-16.

Table 1 : Receipts of council tax and non-domestic rates collected irrespective of the year to which it relates : in England : 2012-13 to 2016-17

| | Receipts of council taxes | | | | Receipts of non-domestic rates | | | | £ millions |
|---------|--------------------------------|---|--|--|--------------------------------|--|--|--|------------|
| | 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 | |
| 2012-13 | 22,053 | 392 | 314 | 22,759 | 21,590 | -253 | 295 | 21,632 | |
| 2013-14 | 23,087 | 399 | 362 | 23,848 | 22,434 | -195 | 341 | 22,580 | |
| 2014-15 | 23,709 | 457 | 392 | 24,558 | 22,797 | -291 | 362 | 22,868 | |
| 2015-16 | 24,409 | 509 | 400 | 25,318 | 23,319 | -486 | 344 | 23,177 | |
| 2016-17 | 25,654 | 507 | 452 | 26,613 | 23,929 | -445 | 430 | 23,914 | |

(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.

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: 2012-13 to 2016-17

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 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%.

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 2016-17.

Council Tax

Table 2 shows, for England and by type of authority, the average in-year collection rates for council tax for the period 2012-13 to 2016-17.

- By the end of March 2017 local authorities had collected £26.0 billion in council tax for 2016-17. In doing so the authorities achieved a national average in-year collection rate for council tax of 97.2% in 2016-17, an increase of 0.1 percentage points over 2015-16.
- The collection rate in most types of authority rose from 2015-16 to 2016-17; the only exception being Metropolitan Districts which stayed the same as in 2015-16.

| Table 2: Council tax - collection rates - England : 2012-13 to 2016-17 | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| | % | | | | |
| England | | | | | |
| Amount collected : £ million ^(a) | 22,378 | 23,386 | 24,052 | 24,782 | 26,039 |
| Collection rate | 97.4 | 97.0 | 97.0 | 97.1 | 97.2 |
| All London boroughs | 96.4 | 96.2 | 96.5 | 96.5 | 96.7 |
| <i>of which:</i> | | | | | |
| <i>Inner London boroughs (including City of London)</i> | 95.6 | 95.4 | 95.7 | 95.8 | 96.0 |
| <i>Outer London boroughs</i> | 96.8 | 96.6 | 96.8 | 96.8 | 97.0 |
| Metropolitan districts | 96.2 | 95.4 | 95.3 | 95.4 | 95.4 |
| Unitary authorities | 97.3 | 96.7 | 96.8 | 96.9 | 97.0 |
| Shire districts | 98.1 | 97.9 | 97.9 | 98.0 | 98.1 |
| (a) The amount collected in respect of 2016-17 up to 31 March 2017. Includes prepayments made in 2015-16 | | | | | |

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 2012-13 to 2016-17.

- By the end of March 2017, local authorities in England had collected £24.2 billion in non-domestic rates for 2016-17 which gave a national average in-year collection rate for non-domestic rates of 98.2% in 2016-17, the same as for 2015-16.
- Outer London Boroughs, Unitary Authorities and Metropolitan Districts slightly increased their collection rate though Shire Districts showed a slight decrease in their collection rate.

| Table 3 : Non-domestic rates - collection rates - England : 2012-13 to 2016-17 | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
| | % | | | | |
| England | | | | | |
| Amount collected : £ million ^(a) | 21,873 | 22,661 | 23,066 | 23,621 | 24,205 |
| Collection rate | 97.7 | 97.9 | 98.1 | 98.2 | 98.2 |
| All London boroughs | 98.2 | 98.4 | 98.5 | 98.6 | 98.6 |
| <i>of which:</i> | | | | | |
| <i>Inner London boroughs (including City of London)</i> | 98.4 | 98.6 | 98.7 | 98.7 | 98.7 |
| <i>Outer London boroughs</i> | 97.6 | 97.8 | 98.1 | 98.4 | 98.6 |
| Metropolitan districts | 96.7 | 96.9 | 97.2 | 97.2 | 97.3 |
| Unitary authorities | 97.4 | 97.6 | 97.9 | 98.0 | 98.2 |
| Shire districts | 98.1 | 98.3 | 98.4 | 98.5 | 98.4 |
| <small>(a) The amount collected in respect of 2016-17 up to 31 March 2017. Includes prepayments made in 2015-16</small> | | | | | |

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 2017 for both council tax and non-domestic rates in 2016-17 by type of authority.

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 2012-13 for both council tax and non-domestic rates.

- Local authorities in England collected £26.0 billion in council tax by the end of March 2017 out of a total of £26.8 billion collectable. This is £1.3 billion (5.1%) more than the £24.8 billion collected in 2015-16.
- Local authorities in England collected £24.2 billion in non-domestic rates by the end of March 2017 out of a total of £24.6 billion collectable. This is £0.6 billion (2.5%) more than the £23.6 billion collected in 2015-16.

Table 4 : Council tax and non-domestic rates - amount collected - England : by class 2016-17

| | £ millions | | | | | | | | | |
|---|-------------------------------|-----------------------------------|--------------|---------------------------------------|------------|-------------------------------|-----------------------------------|--------------|---------------------------------------|------------|
| | Council Tax | | | | | Non-domestic rates | | | | |
| | Net Collectable Debit 2016-17 | Amount Collected to 31 March 2017 | % March 2017 | Amount not collected by 31 March 2017 | % | Net Collectable Debit 2016-17 | Amount Collected to 31 March 2017 | % March 2017 | Amount not collected by 31 March 2017 | % |
| | | | | | | | | | | |
| All London boroughs | 3,826 | 3,700 | 96.7 | 127 | 3.3 | 7,270 | 7,172 | 98.6 | 99 | 1.4 |
| <i>of which:</i> | | | | | | | | | | |
| <i>Inner London boroughs (including City of London)</i> | 1,254 | 1,204 | 96.0 | 50 | 4.0 | 5,115 | 5,047 | 98.7 | 68 | 1.3 |
| <i>Outer London boroughs</i> | 2,572 | 2,496 | 97.0 | 76 | 3.0 | 2,155 | 2,124 | 98.6 | 31 | 1.4 |
| Metropolitan districts | 4,623 | 4,413 | 95.4 | 211 | 4.6 | 4,404 | 4,283 | 97.3 | 121 | 2.7 |
| Unitary authorities | 6,062 | 5,879 | 97.0 | 183 | 3.0 | 4,980 | 4,889 | 98.2 | 91 | 1.8 |
| Shire districts | 12,285 | 12,047 | 98.1 | 238 | 1.9 | 7,988 | 7,861 | 98.4 | 127 | 1.6 |
| England | 26,797 | 26,039 | 97.2 | 758 | 2.8 | 24,643 | 24,205 | 98.2 | 438 | 1.8 |

Table 5: Council tax and non-domestic rates - amount collected in year in England : 2012-13 to 2016-17

| | Council tax | | | | Non-domestic rates | | | |
|---------|-----------------------|----------|--------------------------|----------|-----------------------|----------|--------------------------|----------|
| | Net Collectible Debit | % change | Amount Collected in year | % change | Net Collectible Debit | % change | Amount Collected in year | % change |
| 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% |
| 2015-16 | 25,522 | 2.9% | 24,782 | 3.0% | 24,057 | 2.3% | 23,621 | 2.4% |
| 2016-17 | 26,797 | 5.0% | 26,039 | 5.1% | 24,643 | 2.4% | 24,205 | 2.5% |

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.

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 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 2015-16 and 2016-17. 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 via the link for Collection Rates for Council Tax and non-domestic rates in England , 2016 to 2017 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 2012-13 to 2016-17 as well as the amounts of council tax that were written off in the same period.

- At the start of 2016-17 there was £2.8 billion of council tax arrears outstanding. During 2016-17, local authorities collected £627 million (23%) of this outstanding council tax, irrespective of the year to which it related (before any write off action).
- During 2016-17 local authorities did not collect £867 million of the year's council tax after any write off action had been accounted for.
- In 2016-17 local authorities wrote off £172 million of uncollectable council tax, irrespective of the year to which it related.
- At 31 March 2017, the total amount of council tax still outstanding amounted to £2.8 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 £102 million or 3.7% on the figure at the end of March 2016.
- Court and administration costs included in the total arrears figure rose by £10 million, or 3.5%, to £292 million, in 2016-17.

Table 7: Council tax arrears and write-offs : 2012-13 to 2016-17

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | £ million 2016-17 |
|---|-----------------|--------------|--------------|--------------|----------------------|
| Arrears for earlier years brought forward on 1 April ^(a) | 2,344 | 2,382 | 2,539 | 2,666 | 2,745 |
| <i>add</i> | | | | | |
| Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years | -22 | -6 | 16 | 24 | 12 |
| Arrears relating to earlier years before write-offs in current year | 2,322 | 2,376 | 2,555 | 2,690 | 2,757 |
| <i>less</i> | | | | | |
| Amount collected in year relating to arrears for earlier years ^(c) | 474 | 489 | 570 | 614 | 627 |
| Amounts written-off in year relating to previous year only | ... | 35 | 43 | 35 | 33 |
| Amounts written-off in year relating to earlier years | 162 | 160 | 137 | 148 | 128 |
| <i>equals</i> | | | | | |
| Arrears in respect of earlier years as at 31 March ^(b) | 1,685 | 1,692 | 1,805 | 1,892 | 1,969 |
| <i>of which</i> | | | | | |
| <i>Arrears in respect of previous year only</i> | ... | ... | 493 | 536 | 514 |
| <i>Arrears in respect of earlier years</i> | ... | ... | 1,309 | 1,356 | 1,455 |
| Amounts not collected in current year ^(c) | 698 | 843 | 863 | 852 | 878 |
| Amount written off in year relating to current year | 7 | 7 | 10 | 10 | 11 |
| Total arrears in respect of current year outstanding as at 31 March | 691 | 836 | 853 | 842 | 867 |
| Total Arrears outstanding as at 31 March ^{(a)(c)} | 2,376 | 2,528 | 2,657 | 2,734 | 2,836 |
| Net change in arrears outstanding as at 31 March | 21 | 152 | 129 | 77 | 102 |
| Court and administration costs included in Total Arrears above | 209 | 233 | 272 | 282 | 292 |
| Total amount written off each year irrespective of the year to which it relates | 170 | 202 | 191 | 193 | 172 |

(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

Non-domestic rates

Table 8 shows the level of arrears of non-domestic rates at the end of 2014-15, 2015-16 and 2016-17 as well as the amounts of non-domestic rates that were written off during those years. This is the third time these data have been collected and the first year they were subject to further validation. Consequently, they must be still regarded as **Experimental Data**. As understanding and the 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 2016-17 there were £1.6 billion of non-domestic rates arrears outstanding. During 2016-17, local authorities collected £585 million (36%) of these arrears, irrespective of the year to which it related (before any write off action).

- During 2016-17 local authorities did not collect £473 million of the year's non-domestic rates after any write off action had been accounted for.
- In 2016-17 local authorities wrote off £238 million of uncollectable non-domestic rates, in respect of arrears.
- At 31 March 2017, the total amount of non-domestic rates still outstanding amounted to £1.3 billion. This is a cumulative figure and includes arrears that may stretch many years, as well as court and administration costs of £16 million.

Table 8: Non-domestic rates arrears and write-offs : 2014-15 to 2016-17

| Experimental data | | | |
|---|-------------------------------|-------------------------------|----------------|
| | £ million | | |
| | 2014-15 ^(c) | 2015-16 ^(c) | 2016-17 |
| Arrears for earlier years brought forward on 1 April | 1,277 | 1,250 | 1,299 |
| <i>add</i> | | | |
| Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years | 326 | 334 | 313 |
| Arrears relating to earlier years before write-offs in current year | 1,603 | 1,585 | 1,612 |
| <i>less</i> | | | |
| Amount collected in year relating to arrears for earlier years ^(b) | 646 | 602 | 585 |
| Amounts written-off in year relating to previous year only | 74 | 59 | 58 |
| Amounts written-off in year relating to earlier years | 113 | 133 | 162 |
| <i>equals</i> | | | |
| Arrears in respect of earlier years as at 31 March ^(a) | 775 | 790 | 807 |
| <i>of which</i> | | | |
| <i>Arrears in respect of previous year only</i> | 257 | 235 | 241 |
| <i>Arrears in respect of earlier years</i> | 514 | 555 | 566 |
| Amounts not collected in current year ^(b) | 480 | 483 | 490 |
| Amount written off in year relating to current year | 25 | 22 | 18 |
| Total arrears in respect of current year outstanding as at 31 March | 454 | 461 | 473 |
| Total Arrears outstanding as at 31 March ^(b) | 1,230 | 1,251 | 1,280 |
| Court and administration costs included in Total Arrears above | 18 | 16 | 16 |
| Total amount written off in current year irrespective of the year to which it relates | 213 | 214 | 238 |

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

(c) 2014-15 & 2015-16 figures were not subject to validation so should be treated with caution.

Accompanying 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 DCLG statistical releases are available at:

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

Open Data

Some of these statistics will be available in fully open and linkable data formats at Open Data Communities:

<http://opendatacommunities.org/>

Definitions

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England 2014-15*. 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 – these 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. In 2016-17 the local government sector (local authorities and fire and rescue authorities) could 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 (NDR) – 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.

Technical notes

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.

Data collection

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 2017 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 2017. 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, so 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 Policy (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.

Uses 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 the ONS. 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 of figures relating to the specific billing year and 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.

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

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>

Enquiries

Media enquiries:

office hours: 0303 444 1157

0303 444 1159

out of hours: 0303 444 1201

Email: press@communities.gsi.gov.uk

Public enquiries and Responsible Statistician:

Jo Coleman

0303 444 1306

Email: grc.statistics@communities.gsi.gov.uk

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

<https://www.gov.uk/government/statistics/announcements>

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

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Department for Communities and Local Government

Fry Building

2 Marsham Street

London

SW1P 4DF

Telephone: 030 3444 0000

June 2017

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ISBN: 978-1-4098-5068-7