



Ministry of Housing,
Communities &
Local Government

Collection rates and receipts of council tax and non-domestic rates in England 2017-18 - revised



Local Government Finance
Statistical Release

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- In 2017-18 local authorities collected a total of £28.0 billion in **council tax**, irrespective of the year to which it related. This was an increase of £1.4 billion, or 5.2%, over 2016-17. By the end of March 2018, they had collected £27.5 billion of council tax that related to 2017-18 and achieved an average in-year collection rate of 97.1%, a decrease of 0.1 percentage points over 2016-17. During 2017-18, local authorities collected £602 million in council tax arrears and wrote off £170 million of uncollectable council tax.
- In 2017-18 authorities collected a total of £24.5 billion in **non-domestic rates**, irrespective of the year to which it related. This was an increase of £0.6 billion, or 2.3% over the figure for 2016-17. By the end of March 2018, they had collected £24.9 billion in non-domestic rates that related to 2017-18 and achieved an average in-year collection rate of 98.4% in 2017-18, an increase of 0.2 percentage points over 2016-17. They also collected £676 million in non-domestic rates arrears and wrote off £195 million of uncollectable non-domestic rates in 2017-18.
- At 31 March 2018, the total amount of council tax still outstanding amounted to £3.0 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 £187 million over the figure for 2016-17.
- At 31 March 2018, 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 an increase of £35 million over the figure for 2016-17.

Introduction	2
Receipts of council tax and non-domestic rates	3
Collection rates	3
Arrears	7
Definitions	10
Technical notes	12
Enquiries	15

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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 2017 to 31 March 2018. It also looks at changes in these figures compared with previous years. This information is derived from the Quarterly Return of Council Taxes and Non-Domestic Rates (QRC4) returns submitted by all 326 billing authorities in England.

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 2017-18.

- **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.
- **Council Tax Referendum Principles:** these can change each year and will affect the net collectable debit. In 2017-18, authorities with responsibility for adult social care were allowed to set a council tax increase of up to 5% 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.

1. Total receipts of council tax and non-domestic rates: 2013-14 to 2017-18

Table 1 shows the amount of council tax and non-domestic rates collected in 2013-14 to 2017-18 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 2017-18 local authorities collected £28.0 billion in council tax, irrespective of the year to which it related. This was an increase of £1.4 billion, or 5.2%, over 2016-17.
- In the same period local authorities collected £24.5 billion in non-domestic rates, irrespective of the year to which it related, £0.6 billion, or 2.3%, more than 2016-17.

Table 1 : Receipts of council tax and non-domestic rates collected irrespective of the year to which it relates : in England : 2013-14 to 2017-18									
Receipts of council taxes					Receipts of non-domestic rates				£ million
	In respect of the billing year	In respect of previous years ^(a)	In respect of subsequent billing year ^(b)	Total receipts collected in financial year	In respect of the billing year	In respect of previous years ^{(a)(c)}	In respect of subsequent billing year ^(b)	Total receipts collected in financial year	
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	
2017-18	27,078	483 ^(R)	444	28,006	24,501	-582 ^(R)	554 ^(R)	24,473 ^(R)	

(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.
 (R) Revised

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

2. Collection rates: 2013-14 to 2017-18

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%.

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 2017-18.

Council Tax

Table 2 shows, for England and by type of authority, the average in-year collection rates for council tax for the period 2013-14 to 2017-18.

- By the end of March 2018 local authorities had collected £27.5 billion in council tax for 2017-18. In doing so the authorities achieved a national average in-year collection rate for council tax of 97.1% in 2017-18, an decrease of 0.1 percentage points over 2016-17.

Table 2: Council tax - collection rates - England : 2013-14 to 2017-18					
	2013-14	2014-15	2015-16	2016-17	2017-18
					%
England					
Amount collected : £ million ^(a)	23,386	24,052	24,782	26,039	27,502 ^(R)
Collection rate	97.0	97.0	97.1	97.2	97.1
All London boroughs	96.2	96.5	96.5	96.7	96.7
<i>of which:</i>					
<i>Inner London boroughs (including City of London)</i>	95.4	95.7	95.8	96.0	95.9
<i>Outer London boroughs</i>	96.6	96.8	96.8	97.0	97.1
Metropolitan districts	95.4	95.3	95.4	95.4	95.4
Unitary authorities	96.7	96.8	96.9	97.0	96.9
Shire districts	97.9	97.9	98.0	98.1	98.0
(a) The amount collected in respect of 2017-18 up to 31 March 2018. Includes prepayments made in 2016-17					
(R) Revised					

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 2013-14 to 2017-18.

- By the end of March 2018, local authorities in England had collected £24.9 billion in non-domestic rates for 2017-18, which gave a national average in-year collection rate for non-domestic rates of 98.4% in 2017-18, an increase of 0.2 percentage points over the level achieved in 2016-17.
- The collection rate in most types of authority rose from 2016-17 to 2017-18; the only exception being unitary authorities which remained the same as in 2016-17.

Table 3 : Non-domestic rates - collection rates - England : 2013-14 to 2017-18					
	2013-14	2014-15	2015-16	2016-17	2017-18
England					%
Amount collected : £ million ^(a)	22,661	23,066	23,621	24,205	24,873
Collection rate	97.9	98.1	98.2	98.2	98.4
All London boroughs	98.4	98.5	98.6	98.6	98.8
<i>of which:</i>					
<i>Inner London boroughs</i> <i>(including City of London)</i>	98.6	98.7	98.7	98.7	98.8
<i>Outer London boroughs</i>	97.8	98.1	98.4	98.6	98.7
Metropolitan districts	96.9	97.2	97.2	97.3	97.6
Unitary authorities	97.6	97.9	98.0	98.2	98.2
Shire districts	98.3	98.4	98.5	98.4	98.5
<small>(a) The amount collected in respect of 2017-18 up to 31 March 2018. Includes prepayments made in 2016-17</small>					

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, known as the net collectable debit (or NCD). It also shows the amount they did, and did not, collect by 31 March 2018 for both council tax and non-domestic rates in 2017-18 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 2013-14 for both council tax and non-domestic rates.

- Local authorities in England collected £27.5 billion in council tax by the end of March 2018 out of a total of £28.3 billion collectable. This is £1.5 billion (5.6%) more than the £26.0 billion collected in 2016-17.
- Local authorities in England collected £24.9 billion in non-domestic rates by the end of March 2018 out of a total of £25.3 billion collectable. This is £0.7 billion (2.8%) more than the £24.2 billion collected in 2016-17.

Table 4 : Council tax and non-domestic rates - amount collected - England : by class 2017-18

£ million

	Council Tax					Non-domestic rates				
	Net Collectable Debit 2017-18	Amount Collected to 31 March 2018	%	Amount not collected by 31 March 2018	%	Net Collectable Debit 2017-18	Amount Collected to 31 March 2018	%	Amount not collected by 31 March 2018	%
All London boroughs	4,031	3,898	96.7	134	3.3	8,096	7,999	98.8	97	1.2
of which:										
Inner London boroughs (including City of London)	1,334	1,280	95.9	55	4.1	5,877	5,809	98.8	68	1.2
Outer London boroughs	2,697	2,618	97.1	79	2.9	2,219	2,189	98.7	30	1.3
Metropolitan districts	4,913	4,687	95.4	226	4.6	4,294	4,190	97.6	104	2.4
Unitary authorities	6,431	6,234 ^(R)	96.9	198	3.1	4,951	4,860	98.2	91	1.8
Shire districts	12,944	12,683	98.0	261	2.0	7,946	7,824	98.5	122	1.5
England	28,319	27,502^(R)	97.1	818	2.9	25,287	24,873	98.4	414	1.6

(R) Revised

Table 5: Council tax and non-domestic rates - amount collected in year in England : 2013-14 to 2017-18

£ million

	Council tax				Non-domestic rates			
	Net Collectable Debit	% change	Amount Collected in year	% change	Net Collectable Debit	% change	Amount Collected in year	% change
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%
2017-18	28,319	5.7%	27,502 ^(R)	5.6%	25,287	2.6%	24,873	2.8%

(R) Revised

Changes in council tax to be collected due 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.

The changes in the net collectable 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, 2017 to 2018 at:

<https://www.gov.uk/government/organisations/ministry-of-housing-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 2013-14 to 2017-18 as well as the amounts of council tax that were written off in the same period.

- At the start of 2017-18 there was £2.8 billion of council tax arrears outstanding. During 2017-18, local authorities collected £602 million (21%) of this outstanding council tax, irrespective of the year to which it related (before any write off action).
- During 2017-18 local authorities did not collect £944 million of that year's council tax after any write off action had been accounted for.
- In 2017-18 local authorities wrote off £170 million of uncollectable council tax, irrespective of the year to which it related.
- At 31 March 2018, the total amount of council tax still outstanding amounted to £3.0 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 £187 million or 6.6% on the figure at the end of March 2017.
- Court and administration costs included in the total arrears figure rose by £14 million, or 4.8%, to £306 million, in 2017-18.

Table 7: Council tax arrears and write-offs : 2013-14 to 2017-18

	2013-14	2014-15	2015-16	2016-17	£ million 2017-18
Arrears for earlier years brought forward on 1 April ^(a)	2,382	2,539	2,666	2,745	2,853
<i>add</i>					
Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years	-6	16	24	12	-13
Arrears relating to earlier years before write-offs in current year	2,376	2,555	2,690	2,757	2,839
<i>less</i>					
Amount collected in year relating to arrears for earlier years ^(c)	489	570	614	627	602 ^(R)
Amounts written-off in year relating to previous year only	35	43	35	33	30
Amounts written-off in year relating to earlier years	160	137	148	128	129
<i>equals</i>					
Arrears in respect of earlier years as at 31 March ^(b)	1,692	1,805	1,892	1,969	2,079 ^(R)
<i>of which</i>					
<i>Arrears in respect of previous year only</i>	...	493	536	514	551
<i>Arrears in respect of earlier years</i>	...	1,309	1,356	1,455	1,522 ^(R)
Amounts not collected in current year ^(c)	843	863	852	878	956
Amount written off in year relating to current year	7	10	10	11	11
Total arrears in respect of current year outstanding as at 31 March	836	853	842	867	944
Total Arrears outstanding as at 31 March ^{(a)(c)}	2,528	2,657	2,734	2,836	3,023 ^(R)
Net change in arrears outstanding as at 31 March	152	129	77	102	187
Court and administration costs included in Total Arrears above	233	272	282	292	306
Total amount written off each year irrespective of the year to which it relates	202	191	193	172	170

(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

(R) Revised

Non-domestic rates

Table 8 shows the level of arrears of non-domestic rates at the end of each year from 2014-15, as well as the amounts of non-domestic rates that were written off during those years. This is the fourth year these data have been collected and the second year they were subject to validation. Data for 2014-15 and 2015-16 should be treated with caution.

- At the start of 2017-18 there were £1.7 billion of non-domestic rates arrears outstanding. During 2017-18, local authorities collected £676 million (40%) of these arrears, irrespective of the year to which it related (before any write off action).

- During 2017-18 local authorities did not collect £465 million of that year's non-domestic rates after any write off action had been accounted for.
- In 2017-18 local authorities wrote off £195 million of uncollectable non-domestic rates, in respect of arrears.
- At 31 March 2018, 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 2017-18

	£ million			
	2014-15 ^(c)	2015-16 ^(c)	2016-17	2017-18
Arrears for earlier years brought forward on 1 April	1,277	1,250	1,299	1,284
<i>add</i>				
Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years	326	334	313	416
Arrears relating to earlier years before write-offs in current year	1,603	1,585	1,612	1,700
<i>less</i>				
Amount collected in year relating to arrears for earlier years ^(b)	646	602	585	676
Amounts written-off in year relating to previous year only	74	59	58	52
Amounts written-off in year relating to earlier years	113	133	162	122
<i>equals</i>				
Arrears in respect of earlier years as at 31 March ^(a)	775	790	807	850
<i>of which</i>				
<i>Arrears in respect of previous year only</i>	257	235	241	259
<i>Arrears in respect of earlier years</i>	514	555	566	587
Amounts not collected in current year ^(b)	480	483	490	485
Amount written off in year relating to current year	25	22	18	20
Total arrears in respect of current year outstanding as at 31 March	454	461	473	465
Total Arrears outstanding as at 31 March ^(b)	1,230	1,251	1,280	1,315
Net change in arrears outstanding as at 31 March	-	-	28	35
Court and administration costs included in Total Arrears above	18	16	16	16
Total amount written off in current year irrespective of the year to which it relates	213	214	238	195

(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 MHCLG statistical releases are available at:

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

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 at least 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.

Localisation of council tax support – introduced on 1 April 2013 to provide support to low-income council taxpayers and replaced council tax benefit (where claimants were liable for the full charge but it was paid by government). It is 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 2018 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 Ministry of Housing, Communities and Local Government by 326 billing authorities in England on the final Quarterly Return of Council Taxes and Non-Domestic Rates (QRC4) returns submitted in April and May 2018. 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 certified 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 MHCLG 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 MHCLG 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 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 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>

6. Enquiries

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

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

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

www.gov.uk/government/organisations/ministry-of-housing-communities-and-local-government/about/statistics

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