



Ministry of Housing,  
Communities &  
Local Government

# Collection rates and receipts of council tax and non-domestic rates in England 2019-20 (updated)

- In 2019-20 local authorities collected a total of £31.6 billion in **council tax**, irrespective of the year to which it related. This was an increase of £1.8 billion, or 5.9%, over 2018-19.
- By the end of March 2020, they had collected £31.1 billion of council tax that related to 2019-20 and achieved an average in-year collection rate of 96.8%, a decrease of 0.2 percentage points over 2018-19.
- In 2019-20 authorities collected a total of £25.6 billion in **non-domestic rates**, irrespective of the year to which it related. This was an increase of £244 million, or 1.0% over the figure for 2018-19.
- By the end of March 2020, authorities had collected £25.9 billion in non-domestic rates that related to 2019-20 and achieved an average in-year collection rate of 98.0% in 2019-20, a decrease of 0.3 percentage points over 2018-19.
- At 31 March 2020, the total amount of council tax still outstanding amounted to £3.6 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 £345 million over the figure for 2018-19.
- At 31 March 2020, local authorities reported the total amount of non-domestic rates still outstanding amounted to £1.4 billion. This is a cumulative figure and includes arrears that may stretch many years. This is an increase of £153 million over the figure for 2018-19.



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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 2019 to 31 March 2020. 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 for all 317 billing authorities in England that existed in 2019-20. This updated release contains data on arrears and write-offs received from 316 authorities. This data was not available at a national level in the 1 July 2020 release.

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 2019-20.

- **Council Tax:** the introduction in April 2013 of the localisation of council tax support and various technical reforms to council tax discounts gave local authorities more control over the level of council tax discounts they award which may increase the amount of council tax available to be collected by local authorities. This replaced council tax benefit.
- **Council Tax Referendum Principles:** these can change each year and will affect the net collectable debit. Further details can be found in the 2019-20 Council Tax levels statistical release.
- **Non-Domestic Rates:** the introduction of the business rates retention scheme in April 2013 allows the local government sector (billing authorities and major precepting authorities) to retain a proportion of the revenue that is generated in their area from non-domestic rates.
- Since April 2013 for council tax and April 2014 for non-domestic rates, payers have been permitted to spread the payment of their rates over 12 months as opposed to 10 months as in the past. This means authorities are unlikely to commence any recovery action to collect the arrears until the following year.

- As payments are spread across the year and less tax tends to be collected in the final quarter (January to March) of the tax year, the 2019-20 figures are not significantly affected by the COVID-19 pandemic. However, some authorities have reported that they scaled back collection activity, including collecting and writing off arrears, in late February and March due to pressures arising from the pandemic. Authorities also indicated less businesses prepaid their non-domestic rates bill at the end of the year.

## 1. Total receipts of council tax and non-domestic rates: 2015-16 to 2019-20

**Table 1** shows the amount of council tax and non-domestic rates collected in 2015-16 to 2019-20 irrespective of the year to which it relates. As can be seen, total receipts include receipts for not only the year in question but also the amount of arrears collected during the year as well as prepayments collected for future years.

- In 2019-20 local authorities collected £31.6 billion in council tax, irrespective of the year to which it related. This was an increase of £1.8 billion, or 5.9%, over 2018-19.
- In the same period local authorities collected £25.6 billion in non-domestic rates, irrespective of the year to which it related, £244 million, or 1.0%, more than 2018-19.

**Table 1 : Receipts of council tax and non-domestic rates collected irrespective of the year to which it relates : in England : 2015-16 to 2019-20**

	Receipts of council taxes				Receipts of non-domestic rates				£ million
	In respect of the billing year	In respect of previous years <sup>(a)</sup>	In respect of subsequent billing year <sup>(b)</sup>	Total receipts collected in financial year	In respect of the billing year	In respect of previous years <sup>(a)(c)</sup>	In respect of subsequent billing year <sup>(b)</sup>	Total receipts collected in financial year	
2015-16	24,409	509	400	<b>25,318</b>	23,319	-486	344	<b>23,177</b>	
2016-17	25,654	507	452	<b>26,613</b>	23,929	-445	430	<b>23,914</b>	
2017-18	27,078	483	444	<b>28,006</b>	24,501	-582	554	<b>24,473</b>	
2018-19	28,876	493	457	<b>29,826</b>	25,289	-473	507	<b>25,323</b>	
2019-20	30,635	489 <sup>R</sup>	454	<b>31,578</b> <sup>R</sup>	25,473	-318	411	<b>25,566</b>	

(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.

<sup>R</sup> indicates figures have been revised since the initial release

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: 2015-16 to 2019-20

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 2018-19.

### Council Tax

**Table 2** shows, for England and by type of authority, the average in-year collection rates for council tax for the period 2015-16 to 2019-20.

- By the end of March 2020 local authorities had collected £31.1 billion in council tax for 2019-20. In doing so the authorities achieved a national average in-year collection rate for council tax of 96.8% in 2019-20, a decrease of 0.2 percentage points over 2018-19.
- The collection rate in most types of authority decreased slightly from 2018-19 to 2019-20; the only exception being Outer London authorities which remained the same as in 2018-19.

**Table 2: Council tax - collection rates - England : 2015-16 to 2019-20**

	2015-16	2016-17	2017-18	2018-19	2019-20
					%
<b>England</b>					
<b>Amount collected : £ million <sup>(a)</sup></b>	<b>24,782</b>	<b>26,039</b>	<b>27,502</b>	<b>29,293</b>	<b>31,062</b>
<b>Collection rate</b>	<b>97.1</b>	<b>97.2</b>	<b>97.1</b>	<b>97.0</b>	<b>96.8</b>
All London boroughs	96.5	96.7	96.7	96.7	96.5
<i>of which:</i>					
<i>Inner London boroughs (including City of London)</i>	<i>95.8</i>	<i>96.0</i>	<i>95.9</i>	<i>96.0</i>	<i>95.6</i>
<i>Outer London boroughs</i>	<i>96.8</i>	<i>97.0</i>	<i>97.1</i>	<i>97.0</i>	<i>97.0</i>
Metropolitan districts	95.4	95.4	95.4	95.3	95.0
Unitary authorities <sup>(b)</sup>	96.9	97.0	96.9	96.8	96.6
Shire districts <sup>(b)</sup>	98.0	98.1	98.0	97.9	97.7

(a) The amount collected in respect of the year up to 31 March of that year. This includes prepayments made in the previous year, but these prepayments can be adjusted in the next year. This means, for example, the figure for 2019-20 might not exactly match the total of the prepayments figure in 2018-19 and the billing year collection figure in 2019-20 in Table 1.

(b) Local government reorganisation between 2018-19 and 2019-20 means that there are now less shire districts than in 2018-19, and some shire districts and unitary authorities are composed differently.

## 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 2015-16 to 2019-20.

- By the end of March 2020, local authorities in England had collected £25.9 billion in non-domestic rates for 2019-20, which gave a national average in-year collection rate for non-domestic rates of 98.0% in 2019-20, a decrease of 0.3 percentage points compared to the level achieved in 2018-19.
- The collection rate in all types of authority decreased slightly from 2018-19 to 2019-20.

<b>Table 3 : Non-domestic rates - collection rates - England : 2015-16 to 2019-20</b>					
	2015-16	2016-17	2017-18	2018-19	2019-20
	%				
<b>England</b>					
<b>Amount collected : £ million <sup>(a)</sup></b>	<b>23,621</b>	<b>24,205</b>	<b>24,873</b>	<b>25,748</b>	<b>25,900</b>
<b>Collection rate</b>	<b>98.2</b>	<b>98.2</b>	<b>98.4</b>	<b>98.3</b>	<b>98.0</b>
All London boroughs	98.6	98.6	98.8	98.6	98.3
<i>of which:</i>					
<i>Inner London boroughs</i> <i>(including City of London)</i>	98.7	98.7	98.8	98.6	98.3
<i>Outer London boroughs</i>	98.4	98.6	98.7	98.6	98.2
Metropolitan districts	97.2	97.3	97.6	97.6	97.4
Unitary authorities <sup>(b)</sup>	98.0	98.2	98.2	98.2	97.9
Shire districts <sup>(b)</sup>	98.5	98.4	98.5	98.4	98.3

(a) The amount collected in respect of the year up to 31 March of that year. This includes prepayments made in the previous year, but these prepayments can be adjusted in the next year. This means, for example, the figure for 2019-20 might not exactly match the total of the prepayments figure in 2018-19 and the billing year collection figure in 2019-20 in Table 1.

(b) Local government reorganisation between 2018-19 and 2019-20 means that there are now less shire districts than in 2018-19, and some shire districts and unitary authorities are composed differently.

## Amounts to be collected and the amounts actually collected

**Table 4** shows the amount local authorities should have collected if everyone paid what they were supposed to. This is known as the net collectable debit (or NCD). It also shows the amount they did, and did not, collect by 31 March 2020 for both council tax and non-domestic rates in 2019-20 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 2015-16 for both council tax and non-domestic rates.

- Local authorities in England collected £31.1 billion in council tax by the end of March 2020 out of a total of £32.1 billion collectable. This is £1.8 billion (6.0%) more than the £29.3 billion collected in 2018-19.
- Local authorities in England collected £25.9 billion in non-domestic rates by the end of March 2020 out of a total of £26.4 billion collectable. This is £152 million (0.6%) more than the £25.7 billion collected in 2018-19.

**Table 4 : Council tax and non-domestic rates - amount collected - England : by class 2019-20**

	£ million									
	Council Tax					Non-domestic rates				
	Net Collectable Debit 2019-20	Amount Collected to 31 March 2020	Amount not collected by 31 March 2020 %	Amount not collected by 31 March 2020 %		Net Collectable Debit 2019-20	Amount Collected to 31 March 2020	Amount not collected by 31 March 2020 %	Amount not collected by 31 March 2020 %	
All London boroughs	4,549	4,390	96.5	159	3.5	8,770	8,616	98.2	153	1.8
<i>of which:</i>										
<i>Inner London boroughs (including City of London)</i>	1,526	1,459	95.6	67	4.4	6,476	6,364	98.3	112	1.7
<i>Outer London boroughs</i>	3,023	2,931	97.0	92	3.0	2,294	2,252	98.2	41	1.8
Metropolitan districts	5,595	5,318	95.0	277	5.0	4,359	4,245	97.4	114	2.6
Unitary authorities <sup>(a)</sup>	7,630	7,374	96.6	256	3.4	5,199	5,089	97.9	110	2.1
Shire districts	14,303	13,980	97.7	322	2.3	8,089	7,950	98.3	140	1.7
<b>England</b>	<b>32,076</b>	<b>31,062</b>	<b>96.8</b>	<b>1,015</b>	<b>3.2</b>	<b>26,417</b>	<b>25,900</b>	<b>98.0</b>	<b>517</b>	<b>2.0</b>

**Table 5: Council tax and non-domestic rates - amount collected in year in England : 2015-16 to 2019-20**

	Council tax				Non-domestic rates			
	Net Collectable Debit	% change	Amount Collected in year	% change	Net Collectable Debit	% change	Amount Collected in year	% change
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	5.6%	25,287	2.6%	24,873	2.8%
2018-19	30,186	6.6%	29,293	6.5%	26,188	3.6%	25,748	3.5%
2019-20	32,076	6.3%	31,062	6.0%	26,417	0.9%	25,900	0.6%

Changes in council tax to be collected 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 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 may also have affected the amount of non-domestic rates payable.

The small increase in net collectable debit in non-domestic rates is in line with what local authorities forecast at the start of the year. There was an 18.9% increase in the amount of non-domestic rate relief that billing authorities forecasted they would grant between 2018-19 and 2019-20.

**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 2018-19 and 2019-20. It also shows the comparable figure for the type of authority and an all-England figure.

The table is available on the Department's website and can be found via the link for Collection Rates for Council tax and non-domestic rates in England, 2019 to 2020 at:

<https://www.gov.uk/government/organisations/ministry-of-housing-communities-and-local-government/series/council-tax-statistics>

## 3. Arrears

The data in this section are based on returns from 316 billing authorities. Data are not available for South Ribble. This release will be revised to include data from all 317 billing authorities when they are available.

### Council tax

**Table 7** shows the level of arrears of council tax in the period 2015-16 to 2019-20 as well as the amounts of council tax that were written off in the same period.

- At the start of 2019-20 there was £3.2 billion of council tax arrears outstanding. During 2019-20, local authorities collected £639 million (19.7%) of this outstanding council tax, irrespective of the year to which it related (before any write off action).
- During 2019-20 local authorities did not collect £1.1 billion of that year's council tax after any write off action had been accounted for.
- In 2019-20 local authorities wrote off £171 million of uncollectable council tax, irrespective of the year to which it related.
- At 31 March 2020, the total amount of council tax still outstanding amounted to £3.6 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 £341 million or 10.5% on the figure at the end of March 2019.
- Court and administration costs included in the total arrears figure rose by £1 million, or 0.4%, to £337 million, in 2019-20.



**Table 7: Council tax arrears and write-offs : 2015-16 to 2019-20**

	2015-16	2016-17	2017-18	2018-19 <sup>(c)</sup>	£ million 2019-20 <sup>(d)</sup>
Arrears for earlier years brought forward on 1 April <sup>(a)</sup> <i>add</i>	2,666	2,745	2,853	3,030	3,235
Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years	24	12	-13	1	-3
<b>Arrears relating to earlier years before write-offs in current year</b>	<b>2,690</b>	<b>2,757</b>	<b>2,839</b>	<b>3,031</b>	<b>3,232</b>
<i>less</i>					
Amount collected in year relating to arrears for earlier years <sup>(b)</sup>	614	627	602	625	639
Amounts written-off in year relating to previous year only	35	33	30	30	30
Amounts written-off in year relating to earlier years <i>equals</i>	148	128	129	153	124
<b>Arrears in respect of earlier years as at 31 March of which</b>	<b>1,892</b>	<b>1,969</b>	<b>2,079</b>	<b>2,223</b>	<b>2,439</b>
<i>Arrears in respect of previous year only</i>	536	514	551	562	636 <sup>(e)</sup>
<i>Arrears in respect of earlier years</i>	1,356	1,455	1,522	1,661	1,799 <sup>(e)</sup>
Amounts not collected in current year <sup>(b)</sup>	852	878	956	1,025	1,154
Amount written off in year relating to current year	10	11	11	12	17
<b>Total arrears in respect of current year outstanding as at 31 March</b>	<b>842</b>	<b>867</b>	<b>944</b>	<b>1,012</b>	<b>1,138</b>
<b>Total Arrears outstanding as at 31 March <sup>(a)(b)</sup></b>	<b>2,734</b>	<b>2,836</b>	<b>3,023</b>	<b>3,236</b>	<b>3,577</b>
<b>Net change in arrears outstanding as at 31 March</b>	<b>77</b>	<b>102</b>	<b>187</b>	<b>213</b>	<b>341</b>
Court and administration costs included in Total Arrears above	282	292	306	336	337
Total amount written off each year irrespective of the year to which it relates	193	172	170	195	171

(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) Includes court and administration costs

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

(d) Data for 2019/20 are based on returns submitted by 316 authorities. Data have not been submitted by South Ribble.

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

## Non-domestic rates

**Table 8** shows the level of arrears of non-domestic rates at the end of each year from 2015-16, as well as the amounts of non-domestic rates that were written off during those years. Data on arrears of non-domestic rates only began to be collected in 2015-16, and so due to limited validation, data for 2015-16 should be treated with caution.

- At the start of 2019-20 there were £1.6 billion of non-domestic rates arrears outstanding. During 2019-20, local authorities collected £558 million (35.0%) of these arrears, irrespective of the year to which it related (before any write off action).

- During 2019-20 local authorities did not collect £555 million of that year's non-domestic rates after any write off action had been accounted for.
- In 2019-20 local authorities wrote off £217 million of uncollectable non-domestic rates, in respect of arrears.
- At 31 March 2020, the total amount of non-domestic rates still outstanding amounted to £1.4 billion. This is a cumulative figure and includes arrears that may stretch many years, as well as court and administration costs of £21 million. This is an increase of £152 million (12.1%) over the figure for 2018-19.

**Table 8: Non-domestic rates arrears and write-offs : 2015-16 to 2019-20**

	£ million				
	2015-16	2016-17	2017-18	2018-19 <sup>(c)</sup>	2019-20 <sup>(d)</sup>
Arrears for earlier years brought forward on 1 April <sup>(a)</sup>	1,250	1,299	1,284	1,302	1,268
<i>add</i>					
Net adjustments made in year to arrears included in the Net Collectable Debit for earlier years	334	313	416	302	327
<b>Arrears relating to earlier years before write-offs in current year</b>	<b>1,585</b>	<b>1,612</b>	<b>1,700</b>	<b>1,604</b>	<b>1,595</b>
<i>less</i>					
Amount collected in year relating to arrears for earlier years <sup>(b)</sup>	602	585	676	645	558
Amounts written-off in year relating to previous year only	59	58	52	48	58
Amounts written-off in year relating to earlier years	133	162	122	133	122
<i>equals</i>					
<b>Arrears in respect of earlier years as at 31 March</b>	<b>790</b>	<b>807</b>	<b>850</b>	<b>777</b>	<b>857</b>
<i>of which</i>					
Arrears in respect of previous year only	235	241	259	231	293 <sup>(e)</sup>
Arrears in respect of earlier years	555	566	587	546	563 <sup>(e)</sup>
Amounts not collected in current year <sup>(b)</sup>	483	490	485	514	592
Amount written off in year relating to current year	22	18	20	31	37
<b>Total arrears in respect of current year outstanding as at 31 March</b>	<b>461</b>	<b>473</b>	<b>465</b>	<b>483</b>	<b>555</b>
<b>Total Arrears outstanding as at 31 March <sup>(b)</sup></b>	<b>1,251</b>	<b>1,280</b>	<b>1,315</b>	<b>1,260</b>	<b>1,412</b>
<b>Net change in arrears outstanding as at 31 March</b>	<b>-</b>	<b>28</b>	<b>35</b>	<b>-55</b>	<b>152</b>
Court and administration costs included in Total Arrears above	16	16	16	18	21
Total amount written off in current year irrespective of the year to which it relates	214	238	195	213	217

(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

(b) Includes court and administration costs

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

(d) Data are based on returns submitted by 316 authorities. Data have not been submitted by South Ribble.

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

# 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 2016*. 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** – in 2019-20, they were the 317 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. Other types of authority are either precepting authorities or levying bodies.

**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. In 2019-20, some authorities took part in a pilot where they could retain 100% of their rates revenue for that year.

**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 (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. 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 council 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 100% 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 issued throughout the year to obtain data about the amounts of council tax and non-domestic rates collected each quarter by local authorities. The QRC4 form additionally collects data about the council tax and non-domestic rates due to be collected and the amounts actually collected (both in respect of the current year and other years), from which an in-year collection rate can be calculated. It also collects data relating to arrears and write-offs.

The QRC4 was issued in April 2020 to all billing authorities in England to report on the 317 billing authorities that were in existence in 2019-20.

## 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 on behalf of all 317 billing authorities in England on the final Quarterly Return of Council Taxes and Non-Domestic Rates (QRC4) returns. These were submitted between April and July 2020. 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.

Figures are subjected to rigorous pre-defined validation tests both within the form itself, while the form is being completed by the authority, and then 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.

### **Impact of Covid-19 on the collection process**

Due to pressures on local authorities arising from the Coronavirus pandemic, authorities were provided more time to submit the form. They were allowed to prioritise the submission of the parts of the form relating to receipts data and localised council tax support claimants over the part relating to arrears and write-offs. Also, certification by the Chief Finance Officer was suspended.

At the time of the 1 July publication, 27 authorities were unable to submit arrears and write-offs data. As it was not possible to impute for the missing data, it was not appropriate to publish

national level tables. This updated release contains data from all but 1 authority.

## National Statistics

National Statistics status means that our statistics meet the highest standards of trustworthiness, quality and public value as set out in the Code of Practice for Statistics. It is the Ministry of Housing, Communities and Local Government's statisticians' responsibility to maintain compliance with these standards. The continued designation of these statistics as National Statistics was confirmed in May 2010 following an assessment by the UK Statistics Authority against the previous code. The assessment report can be found here [https://www.statisticsauthority.gov.uk/wp-content/uploads/2015/12/images-assessment-report-46-statistics-on-collection-rates-for-council-tax-and-nondomestic-rates-in-england\\_tcm97-32311.pdf](https://www.statisticsauthority.gov.uk/wp-content/uploads/2015/12/images-assessment-report-46-statistics-on-collection-rates-for-council-tax-and-nondomestic-rates-in-england_tcm97-32311.pdf)

Since the latest review by the UK Statistics Authority, we have continued to comply with the Code of Practice for Statistics, and have made the following improvements:

- Included details about the responsible statistician and the known uses of the data
- Annual review of the validations
- Ensuring that the data collected are fit for purpose.

## 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**

This release is a scheduled update to the originally published release where national tables on arrears and write-offs was not available. The table containing the local authority level data has also been updated where missing data has been received. Four authorities have also made minor amendments to their receipts data. When the outstanding data from South Ribble has been received, a revision to this release will be made.

## 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 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.gov.uk](mailto:grc.statistics@communities.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: <https://llyw.cymru/ystadegau-ac-ymchwil?topic=Local%20government&lang=en&ga=2.105214470.425459137.1561456247-2072796245.1561456247>

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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](http://www.gov.uk/government/organisations/ministry-of-housing-communities-and-local-government/about/statistics)

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