



Ministry of Housing,  
Communities &  
Local Government

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14 April 2026

Chief Financial Officer/Treasurer  
Billing Authorities in England

Dear Sir/Madam,

**LOCAL GOVERNMENT ACT 1972 S.168: RECEIPTS OF COUNCIL TAXES, NON-DOMESTIC RATES AND LOCALISED COUNCIL TAX SUPPORT.**

1. Under section 168 of the Local Government Act 1972, you are required to supply the Secretary of State with the information described on the Receipts of Council Taxes, Non-Domestic Rates and Localised Council Tax Support Return for 2025-26 (QRC4), which has today been made available on DELTA, and that forms part of this notice. The deadline for this return is **Friday 8 May 2026**.
2. The QRC4 asks for information about the
  - receipts of council taxes and non-domestic rates for the whole financial year, **2025-26**,
  - arrears and write-offs of council tax and non-domestic rates in **2025-26**
  - quarterly receipts data in the period **1 January 2026 to 31 March 2026**
  - the number of claimants of localised council tax support as at a snapshot taken on the **31 March 2026**.

The information required is used in the local authority components of the National Accounts compiled by the Office of National Statistics.

**Validation**

3. The QRC4 is subject to a validation process and the form has in-built validations at the end of each section, which automatically highlight figures that vary significantly from the data provided on the QRC4 2024-25 or QRC3 2025-26. Such variations will require further explanation and space is provided for local authorities to record this. These explanations provide valuable information on the data and ensure we publish high quality data. We may seek further detail if we are not satisfied with the response, or where further checks are made following the submission of the form. Please refer to the 'QRC4 Validation Notes' document for further details and examples of good explanations.

## **Bulk upload**

4. Forms can be completed either by direct entry into the DELTA form or by a bulk upload facility. This involves completing an Excel template which can then be used to upload the information onto DELTA. However, if the bulk upload facility is used, it should be noted that validations are not included in the template, so the form should be reviewed in DELTA before being submitted. Calculated cells should also be reviewed in DELTA as they are not uploaded from the template. Please refer to the 'QRC4 Bulk Upload Guidance' and 'QRC4 Data Preparation Template' for further details.

## **Returning the form**

5. The QRC4 form should be submitted and certified on **DELTA** by **Friday 8 May 2026**. If your authority is unable to meet this deadline, please contact the team using the email address below.
6. An officer (data provider) in your authority should have received an automated notification that the collection is open on DELTA, and an email will have also been sent to them containing the attachments included in our email to you. Please ensure that this has been received. We advise that this guidance is read before completing the form.

## **Certification**

7. Once the form has been completed, the data provider should click 'submit for certification' at the bottom of the form. This will then notify the CFO/Section 151 Officer to certify the form. Where possible, the data provider and certifier should be two different people. Please contact the team at the email address below if you have issues with certifying the form. You may need to update your DELTA password if you have not accessed DELTA recently.

## **Queries**

8. Should you have any queries please email us at [qrc.statistics@communities.gov.uk](mailto:qrc.statistics@communities.gov.uk)

Yours faithfully,

*Jo Coleman*

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Statistician - Local Government Finance data collections  
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