

SDR 74/2016

15 June 2016

Council Tax collection rates in Wales: 2015-16

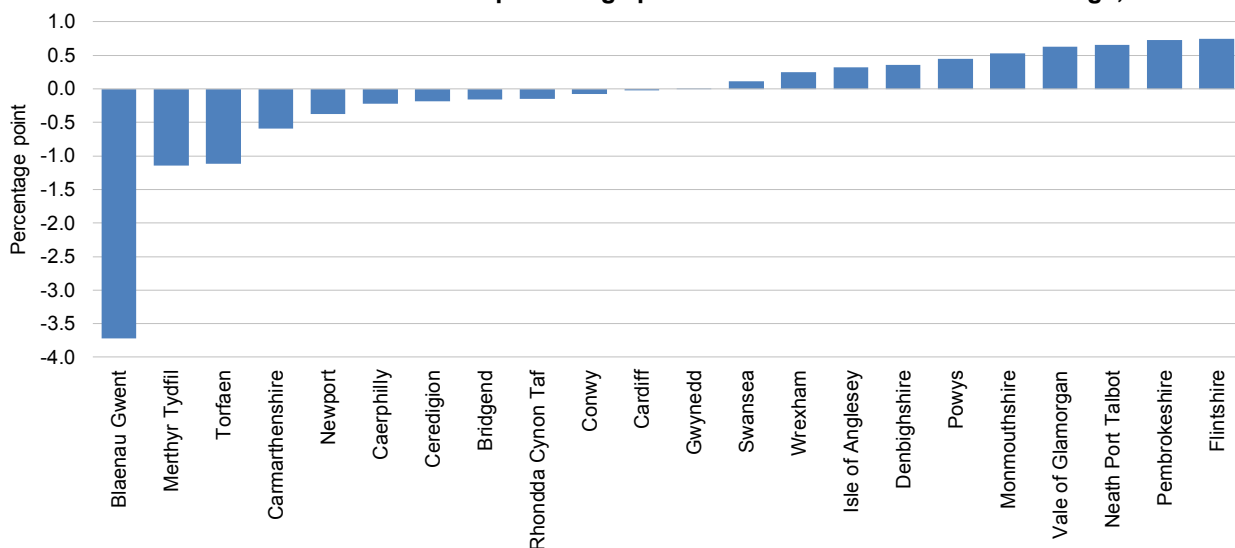
Introduction

Council tax is the main source of locally raised income for local authorities. It is the source of funding used to meet the shortfall between the amount an authority wishes to spend and the amount it receives from other sources. This statistical release analyses the amount of council tax that Welsh local authorities collected in the 2015-16 financial year.

Key points

- In 2015-16, billing authorities collected 97.2% of council tax billed, an increase of 0.1 of a percentage point (table 1). This is the highest collection rate since the introduction of council tax.
- 14 authorities recorded a year on year increase in their collection rate in 2015-16 (table 1).
- Flintshire and Pembrokeshire recorded the highest in-year collection rate at 98.0% whilst Blaenau Gwent recorded the lowest at 93.5% (table 1).
- The amount actually collected in respect of 2015-16 bills, excluding council tax reduction scheme, was £1,319 million out of £1,357 million collectable (table 2).
- During 2015-16, billing authorities collected £30 million of arrears in respect of previous years and wrote off £7 million as bad debts (table 2 and chart 4).
- The total amount outstanding at 31 March 2016 was £86 million, of which £37 million was in-year arrears (table 2 and chart 2)

Chart 1: Council tax collection rates: percentage point difference from the Wales average, 2015-16



Additional information is available from StatsWales: <http://statswales.gov.wales/>

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Table 1 shows a year on year comparison of in-year collection rates across all authorities. Isle of Anglesey has the highest year on year collection rate increase at 0.8 percentage point whereas Blaenau Gwent's rate decreased by 1.5 percentage points mainly due to welfare benefit changes affecting their ability to collect in-year council tax.

Table 1: Council tax collection rates

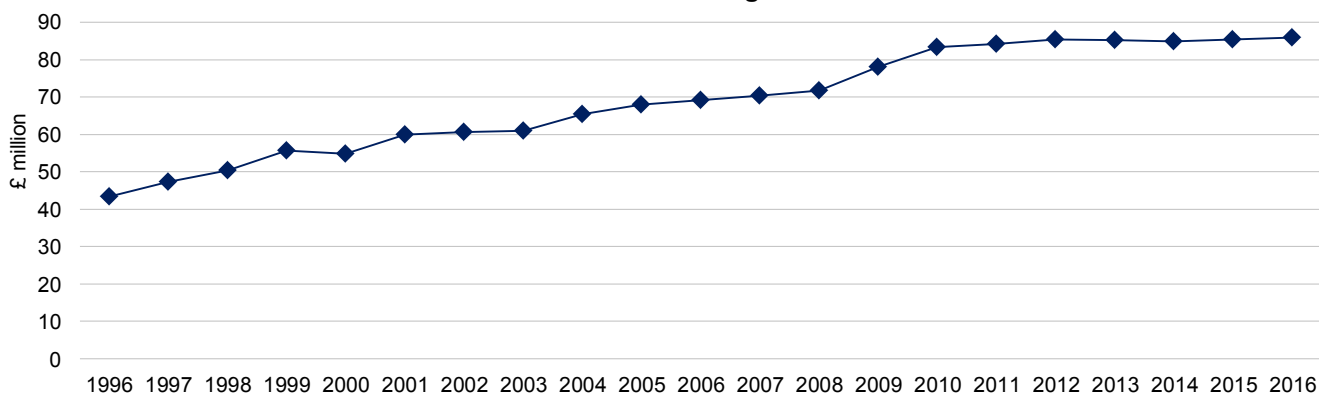
Per cent

Billing authority:	Amount collected in-year as a percentage of the total collectable debit (a)			Memorandum:	
	2014-15	2015-16	Percentage point change	Assumed collection rate 2015-16 (b)	Percentage point difference to actual rate
Isle of Anglesey	96.8	97.6	0.8	98.5	-0.9
Gwynedd	97.2	97.2	0.1	99.0	-1.8
Conwy	97.0	97.2	0.2	98.5	-1.3
Denbighshire	97.6	97.6	-0.0	98.5	-0.9
Flintshire	97.8	98.0	0.2	99.0	-1.0
Wrexham	97.2	97.5	0.3	98.4	-0.9
Powys	97.6	97.7	0.1	98.5	-0.8
Ceredigion	97.1	97.0	-0.1	96.5	0.5
Pembrokeshire	98.0	98.0	-0.1	97.5	0.5
Carmarthenshire	97.1	96.6	-0.4	97.5	-0.9
Swansea	97.2	97.3	0.1	97.5	-0.2
Neath Port Talbot	97.5	97.9	0.4	96.0	1.9
Bridgend	97.3	97.1	-0.2	97.0	0.1
Vale of Glamorgan	97.9	97.9	-0.0	97.0	0.9
Cardiff	97.0	97.2	0.2	98.3	-1.1
Rhondda Cynon Taf	97.1	97.1	0.0	97.0	0.1
Merthyr Tydfil	95.9	96.1	0.2	96.0	0.1
Caerphilly	96.7	97.0	0.3	97.0	0.0
Blaenau Gwent	95.0	93.5	-1.5	94.0	-0.5
Torfaen	96.3	96.1	-0.2	99.0	-2.9
Monmouthshire	97.5	97.8	0.3	98.0	-0.2
Newport	96.4	96.9	0.4	98.3	-1.4
Wales average	97.2	97.2	0.1	97.7	-0.5
Minimum	95.0	93.5		94.0	
Maximum	98.0	98.0		99.0	

(a) This table compares the amount collected within the year with the total collectable debit raised for the year. The net collectable debit is the council tax for the relevant year that authorities would collect if everyone liable had paid. The collection of any arrears of council tax are excluded. The figures are net of all deductions such as council tax reduction scheme.

(b) When setting council tax levels, local authorities set an 'assumed collection rate'. This is on an accruals basis and includes the collection of amounts after the year-end. The memorandum columns compare the in-year collection rate with the 'assumed collection rate'.

Chart 2: Arrears of council tax brought forward at 31 March



(a) For 2016, the amount outstanding is used.

(a)

Table 2 shows a comparison of the amounts outstanding by authority. Overall, total arrears increased by £0.8 million or 0.9%.

Table 2: Amounts outstanding in respect of bills and arrears (a)

£ thousand

	Arrears					In-year council tax 2015-16						
	Total arrears brought forward at 01/04/15 1	Prior year debits/credits raised in 2015-16 (b) 2	Amount collected during 2015-16 3	Arrears written off as bad debts during current year 4	Arrears outstanding at 31/03/16 5=(1+2-3-4)	Total debits 6	Amounts collected during year 7	Collection rate (%) 8=(7/6)	Amounts written off as bad debts during year 9	Arrears outstanding at 31/03/16 10=(6-7-9)	Total Arrears outstanding at 31/03/16 11=(10+5)	Change in arrears over previous year 12=(11-1)
Billing authority:												
Isle of Anglesey	2,915 (c)	-191	629	422	1,673	34,049	33,215	97.6	6	828	2,501	-414
Gwynedd	3,245 (c)	-408	697	160	1,980	63,522	61,765	97.2	33	1,724	3,704	459
Conwy	3,312 (c)	-183	1,160	61	1,908	55,926	54,333	97.2	0	1,593	3,501	189
Denbighshire	2,259 (c)	120	1,008	143	1,228	46,267	45,149	97.6	16	1,102	2,330	71
Flintshire	2,931	-199	1,013	261	1,458	71,839	70,380	98.0	25	1,434	2,892	-39
Wrexham	4,155	-39	971	657	2,488	58,125	56,660	97.5	0	1,465	3,953	-202
Powys	3,450	-21	1,326	155	1,948	70,791	69,142	97.7	27	1,622	3,570	120
Ceredigion	2,714	197	1,119	125	1,667	36,284	35,209	97.0	9	1,066	2,733	19
Pembrokeshire	1,756	56	513	231	1,068	49,030	48,026	98.0	0	1,004	2,072	316
Carmarthenshire	5,892	-576	1,518	373	3,425	82,728	79,943	96.6	11	2,774	6,199	307
Swansea	7,945	513	2,924	631	4,903	100,900	98,215	97.3	40	2,645	7,548	-397
Neath Port Talbot	4,670	423	1,189	336	3,568	60,654	59,369	97.9	33	1,252	4,820	150
Bridgend	4,741 (c)	247	1,758	282	2,948	64,652	62,756	97.1	39	1,857	4,805	64
Vale of Glamorgan	1,461	342	1,225	137	441	66,329	64,906	97.9	55	1,368	1,809	348
Cardiff	9,322	-472	3,043	1,120	4,687	147,085	142,967	97.2	116	4,002	8,689	-633
Rhondda Cynon Taf	5,076 (c)	-80	1,872	293	2,831	93,326	90,599	97.1	48	2,679	5,510	434
Merthyr Tydfil	3,622 (c)	-164	753	187	2,518	22,826	21,931	96.1	10	885	3,403	-219
Caerphilly	3,397	-144	1,619	208	1,426	59,891	58,099	97.0	38	1,754	3,180	-217
Blaenau Gwent	3,129	-8	1,081	173	1,867	25,994	24,305	93.5	0	1,689	3,556	427
Torfaen	2,446	-98	1,005	131	1,212	36,469	35,049	96.1	2	1,418	2,630	184
Monmouthshire	3,380	534	1,816	269	1,829	55,350	54,109	97.8	9	1,232	3,061	-319
Newport	3,304	-47	1,337	181	1,739	54,735	53,014	96.9	16	1,705	3,444	140
Total Wales	85,122 (c)	-198	29,576	6,536	48,812	1,356,772	1,319,141	97.2	533	37,098	85,910	788

(a) The amounts are net of all deductions on council tax bills, such as council tax reduction scheme.

(b) Includes bills raised (positive) and reductions for overbilling (negative) for previous years.

(c) Differences compared to the previous year are due to incorrectly stated arrears carried forward.

Chart 3 shows that Merthyr Tydfil has the highest amount outstanding per chargeable dwelling at £131 whereas Vale of Glamorgan has the lowest at £33. The Wales average is £64.

Chart 3: Amounts outstanding per chargeable dwelling at 31 March 2016

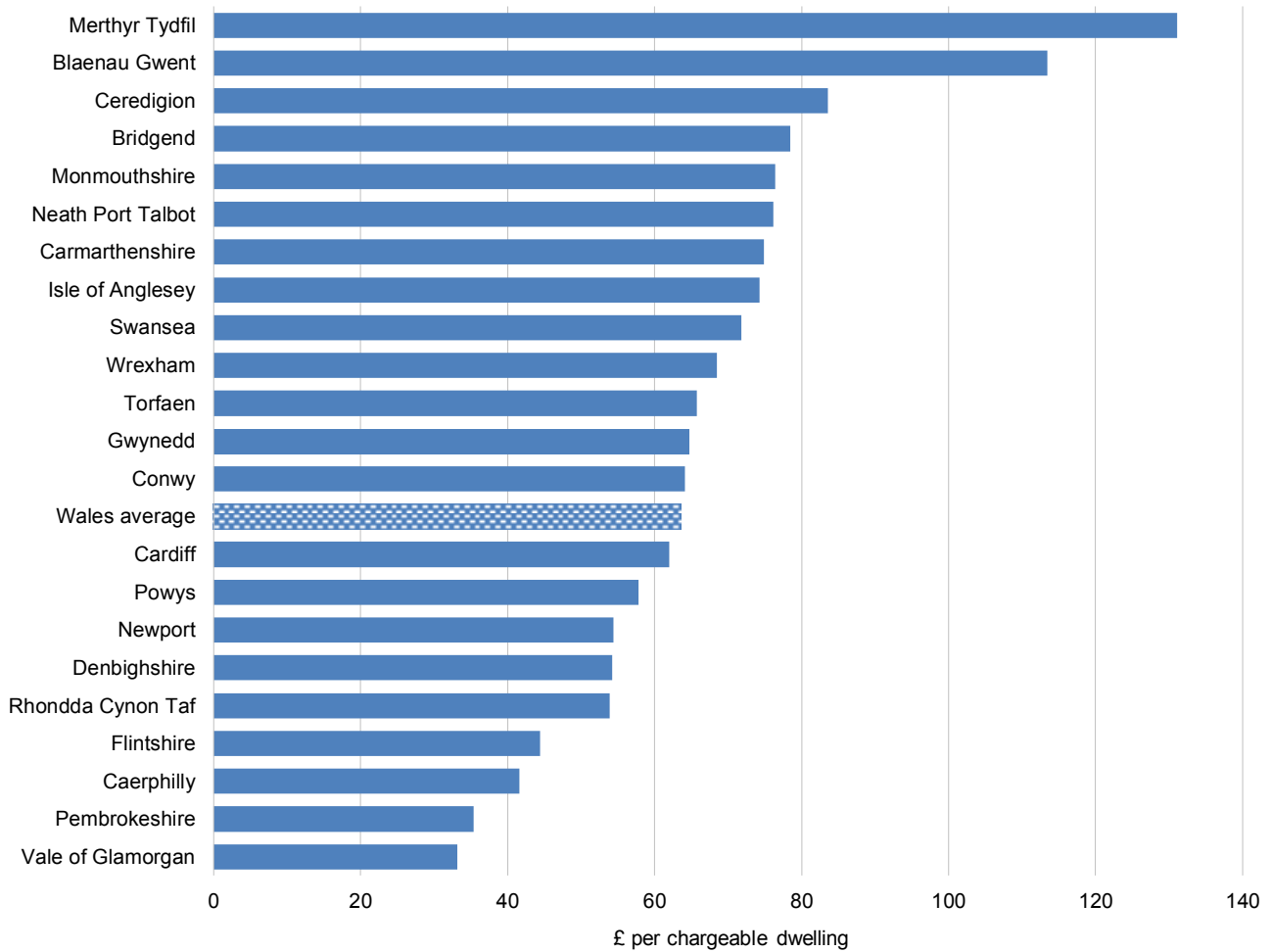
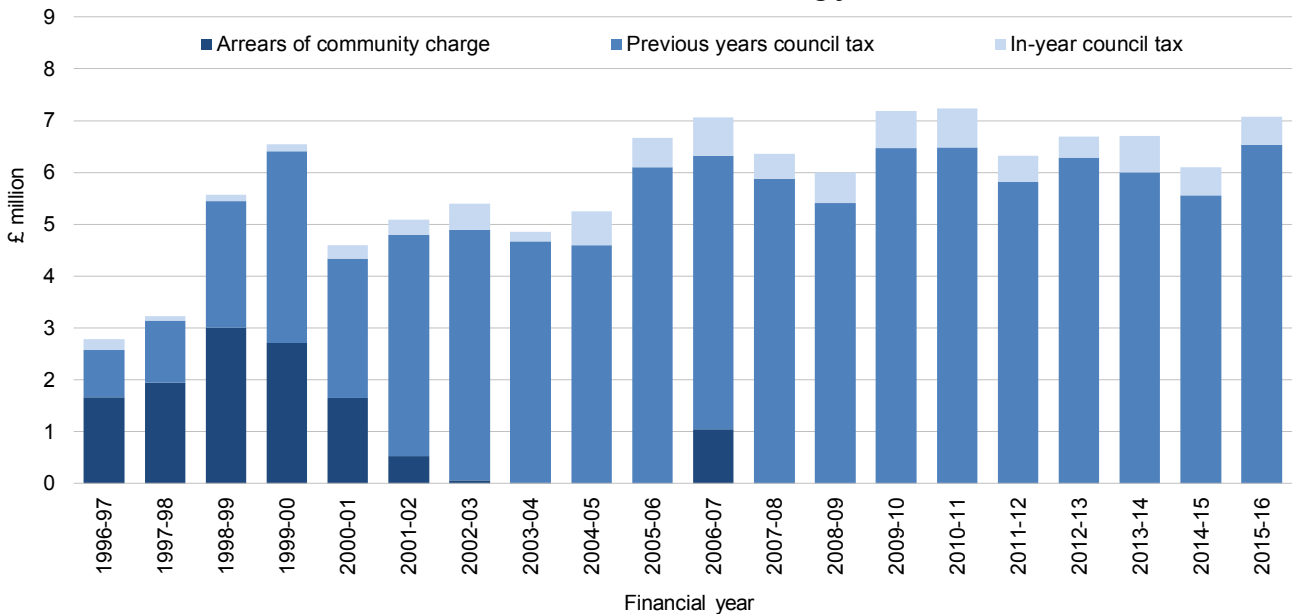


Chart 4 shows the amount of council tax written off during the year. Billing authorities wrote off £7.1 million of council tax arrears in 2015-16.

Chart 4: Amounts written off during year



Technical notes on Council Tax Collection

Data sources

The main source of information about council tax collection are the Council Tax Collection (CTC) returns from billing authorities. In Wales, the county and county borough councils are billing authorities. They collect council tax on behalf of themselves, local community councils and the relevant police authority within their area.

Definitions

The CTC returns cover information about actual council tax raised and received, together with information about the arrears of council tax and the former community charge. The figures are net of all deductions on bills, including those covered by the council tax reduction scheme. Data are currently available, for the current structure of Welsh local authorities, from 1996-97 onwards.

The assumed collection rate is the billing authority's estimate of the percentage of council tax for the year that will be ultimately paid. In arriving at a percentage collection rate, authorities take into account the likely sum to be collected, previous collection experience and any other relevant factors. They make an estimated allowance for sums from the council tax reduction scheme and write-offs/non-collection.

Quality

The main point to note in respect of council tax collection information is that billing authorities sometimes face difficulties in separating receipts of arrears of council tax from payments in respect of the current year. In these cases, the figures may have been estimated by billing authorities. The figures may differ, due to timing, from the final audited figures supplied to the Local Government Data Unit for the Welsh Government performance indicators.

We publish a detailed [quality report](#) on Welsh Local Government Finance statistics.

Further information

Data on council tax are also available for [England](#) and [Scotland](#).

Rounding

In tables where figures have been rounded to the nearest final digit there may be an apparent discrepancy between the sum of the constituent items and the total as shown.

Accessing the data

Much of the data behind the charts and tables shown in this release can be found on [StatsWales](#) (a free-to-use internet service that allows visitors to view, manipulate, create and download tables from the most up to date and detailed official data in Wales).

<https://statswales.gov.wales/Catalogue/Local-Government/Finance/Council-Tax/Collection>

OData

The data is also accessible directly via the StatsWales odata service. Links to data and metadata can be found below each view on the StatsWales website within the 'Database name' tab.

Feedback

We actively encourage feedback of our statistics. If you have any comments or queries, or require further information, please contact us using the details below:

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National Statistics status

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics.

National Statistics status means that official statistics meet the highest standards of trustworthiness, quality and public value.

All official statistics should comply with all aspects of the Code of Practice for Official Statistics. They are awarded National Statistics status following an assessment by the UK Statistics Authority's regulatory arm. The Authority considers whether the statistics meet the highest standards of Code compliance, including the value they add to public decisions and debate.

It is Welsh Government's responsibility to maintain compliance with the standards expected of National Statistics. If we become concerned about whether these statistics are still meeting the appropriate standards, we will discuss any concerns with the Authority promptly. National Statistics status can be removed at any point when the highest standards are not maintained, and reinstated when standards are restored.



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