



Council Tax Collection Rates in Wales: 2018-19

11 June 2019
SFR 43/2019

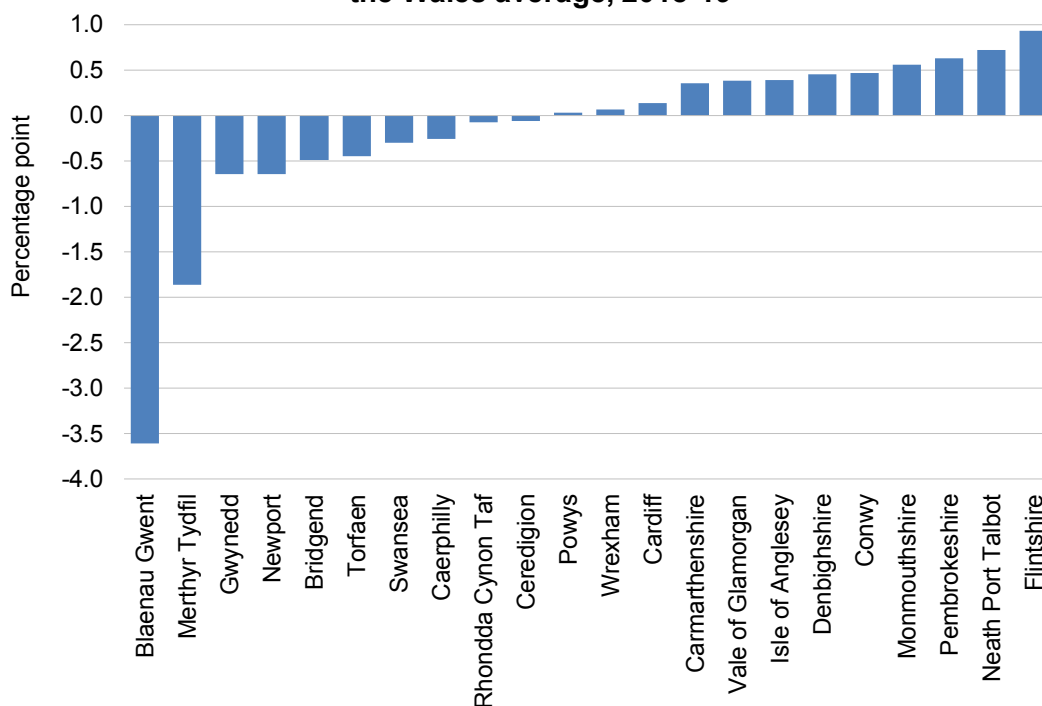
Key points

- In 2018-19, billing authorities collected 97.3% of council tax billed, a decrease of 0.1 of a percentage point.
- 6 authorities recorded a year-on-year increase in their collection rate in 2018-19 and 16 recorded a decrease.
- Flintshire recorded the highest in-year collection rate at 98.2% whilst Blaenau Gwent recorded the lowest at 93.7%.
- The amount actually collected in respect of 2018-19 bills, excluding council tax reduction scheme, was £1,546 million out of £1,589 million collectable.
- During 2018-19, billing authorities collected £27 million of arrears and wrote off £6 million as uncollectable.
- The total amount outstanding at 31 March 2019 was £94 million, of which £42 million was in-year arrears.

About this release

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 2018-19 financial year.

Chart 1: Council tax collection rates: percentage point difference from the Wales average, 2018-19



Additional information is available on the [StatsWales website](https://stats.wales.gov.uk).

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Table 1 shows a year-on-year comparison of in-year collection rates across all authorities. Torfaen has the highest year-on-year collection rate increase of 0.5 of a percentage point whereas Merthyr Tydfil's rate decreased by 0.7 of a percentage point.

Table 1: Council tax collection rates

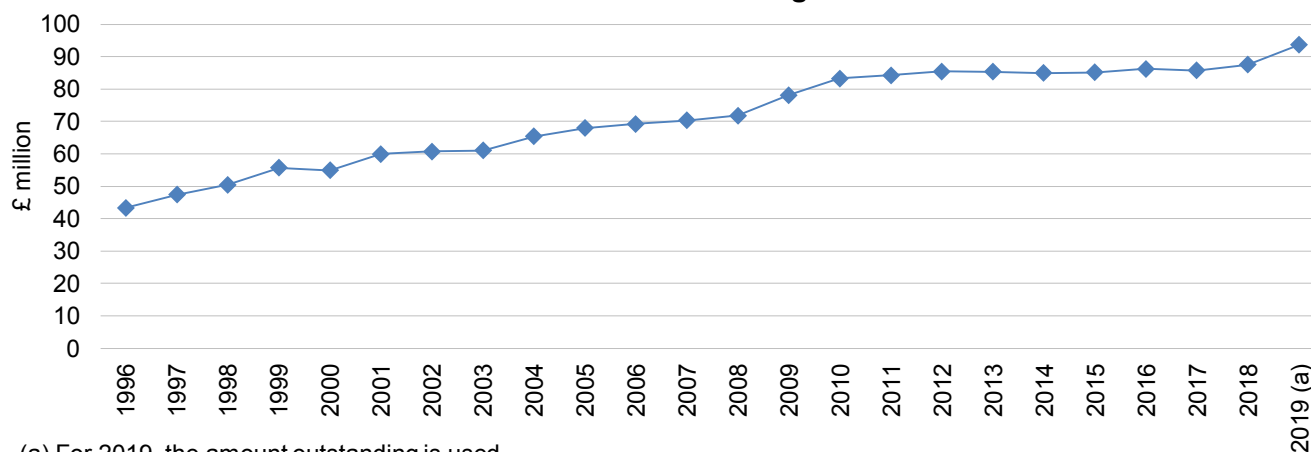
Per cent

Billing authority	Amount collected in-year as a percentage of the total collectable debit (a)			Memorandum:	
	2017-18	2018-19	Percentage point change	Assumed collection rate 2018-19 (b)	Percentage point difference to actual rate
Isle of Anglesey	97.9	97.7	-0.3	98.5	-0.8
Gwynedd	97.1	96.6	-0.5	99.0	-2.4
Conwy	97.6	97.8	0.1	98.5	-0.7
Denbighshire	97.5	97.7	0.3	98.8	-1.1
Flintshire	98.2	98.2	-0.0	99.0	-0.8
Wrexham	97.5	97.4	-0.1	98.2	-0.8
Powys	97.5	97.3	-0.2	98.5	-1.2
Ceredigion	97.3	97.2	-0.1	98.5	-1.3
Pembrokeshire	98.3	97.9	-0.4	98.0	-0.1
Carmarthenshire	97.6	97.6	0.1	97.5	0.1
Swansea	97.3	97.0	-0.3	98.0	-1.0
Neath Port Talbot	98.1	98.0	-0.1	97.0	1.0
Bridgend	97.3	96.8	-0.5	98.0	-1.2
Vale of Glamorgan	97.7	97.7	-0.0	97.5	0.2
Cardiff	97.7	97.4	-0.2	98.5	-1.1
Rhondda Cynon Taf	97.2	97.2	0.0	97.5	-0.3
Merthyr Tydfil	96.1	95.4	-0.7	96.0	-0.6
Caerphilly	96.9	97.0	0.1	97.0	0.0
Blaenau Gwent	93.8	93.7	-0.2	94.5	-0.8
Torfaen	96.4	96.8	0.5	99.0	-2.2
Monmouthshire	98.2	97.8	-0.4	99.0	-1.2
Newport	96.7	96.6	-0.0	98.9	-2.3
Wales average	97.4	97.3	-0.1	98.1	-0.8
Minimum	93.8	93.7		94.5	
Maximum	98.3	98.2		99.0	

(a) 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 council tax reduction scheme.

(b) The 'assumed collection rate' includes the collection of amounts after the year-end.

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



(a) For 2019, the amount outstanding is used.

Table 2 shows a comparison of the amounts outstanding by authority. Overall, total arrears increased by £6.1 million or 7%.

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

£ thousand

Billing authority	Arrears					In-year council tax 2018-19					Change in arrears over previous year 12=(11-1)	
	Total arrears brought forward at 01/04/18 1	Prior year debits/credits raised in 2018-19 (b) 2	Amount collected during 2018-19 3	Arrears written off as bad debts during current year 4	Arrears outstanding at 31/03/19 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 31/03/19 10=(6-7-9)		Total Arrears outstanding at 31/03/19 11=(10+5)
Isle of Anglesey	2,685	-180	544	144	1,817	39,634	38,716	97.7	1	917	2,734	49
Gwynedd	4,099 (c)	-1,076	236	187	2,600	76,712	74,138	96.6	26	2,548	5,148	1,049
Conwy	3,604	-309	1,083	192	2,020	65,555	64,084	97.8	0	1,471	3,491	-113
Denbighshire	2,699 (c)	-138	1,067	153	1,341	52,533	51,346	97.7	10	1,178	2,519	-181
Flintshire	2,722	-188	846	384	1,304	85,252	83,739	98.2	80	1,433	2,737	15
Wrexham	3,392	-222	765	642	1,763	65,601	63,869	97.4	34	1,698	3,461	69
Powys	3,651	-247	1,368	161	1,875	83,567	81,326	97.3	25	2,216	4,091	440
Ceredigion	2,510	13	990	149	1,384	42,437	41,260	97.2	17	1,160	2,544	34
Pembrokeshire	1,967	-547	-23	206	1,237	63,068	61,756	97.9	39	1,273	2,510	543
Carmarthenshire	6,968	94	1,680	56	5,326	95,375	93,128	97.6	5	2,242	7,568	600
Swansea	7,028	831	3,045	542	4,272	117,370	113,841	97.0	92	3,437	7,709	681
Neath Port Talbot	3,411	-245	852	311	2,003	68,684	67,319	98.0	9	1,356	3,359	-52
Bridgend	4,416 (c)	-178	1,582	243	2,413	76,386	73,940	96.8	45	2,401	4,814	398
Vale of Glamorgan	2,156	-106	1,186	165	699	78,382	76,558	97.7	51	1,773	2,472	316
Cardiff	8,143	-511	2,028	584	5,020	172,908	168,455	97.4	151	4,302	9,322	1,179
Rhondda Cynon Taf	5,777	-276	2,003	422	3,076	108,546	105,527	97.2	130	2,889	5,965	188
Merthyr Tydfil	4,383 (c)	-276	716	185	3,206	26,676	25,456	95.4	15	1,205	4,411	28
Caerphilly	3,300	-157	1,598	109	1,436	66,508	64,534	97.0	44	1,930	3,366	66
Blaenau Gwent	4,009 (c)	-53	1,325	252	2,379	30,188	28,280	93.7	4	1,904	4,283	274
Torfaen	3,184	-13	969	121	2,081	42,397	41,057	96.8	8	1,332	3,413	229
Monmouthshire	2,805	358	1,625	194	1,344	64,949	63,551	97.8	13	1,385	2,729	-76
Newport	4,582	6	1,668	98	2,822	66,661	64,425	96.6	71	2,165	4,987	405
Total Wales	87,491 (c)	-3,420	27,153	5,500	51,418	1,589,389	1,546,305	97.3	870	42,215	93,633	6,142

(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 £167 whereas Flintshire has the lowest at £41. The Wales average is £68.

Chart 3: Amounts outstanding per chargeable dwelling at 31 March 2019

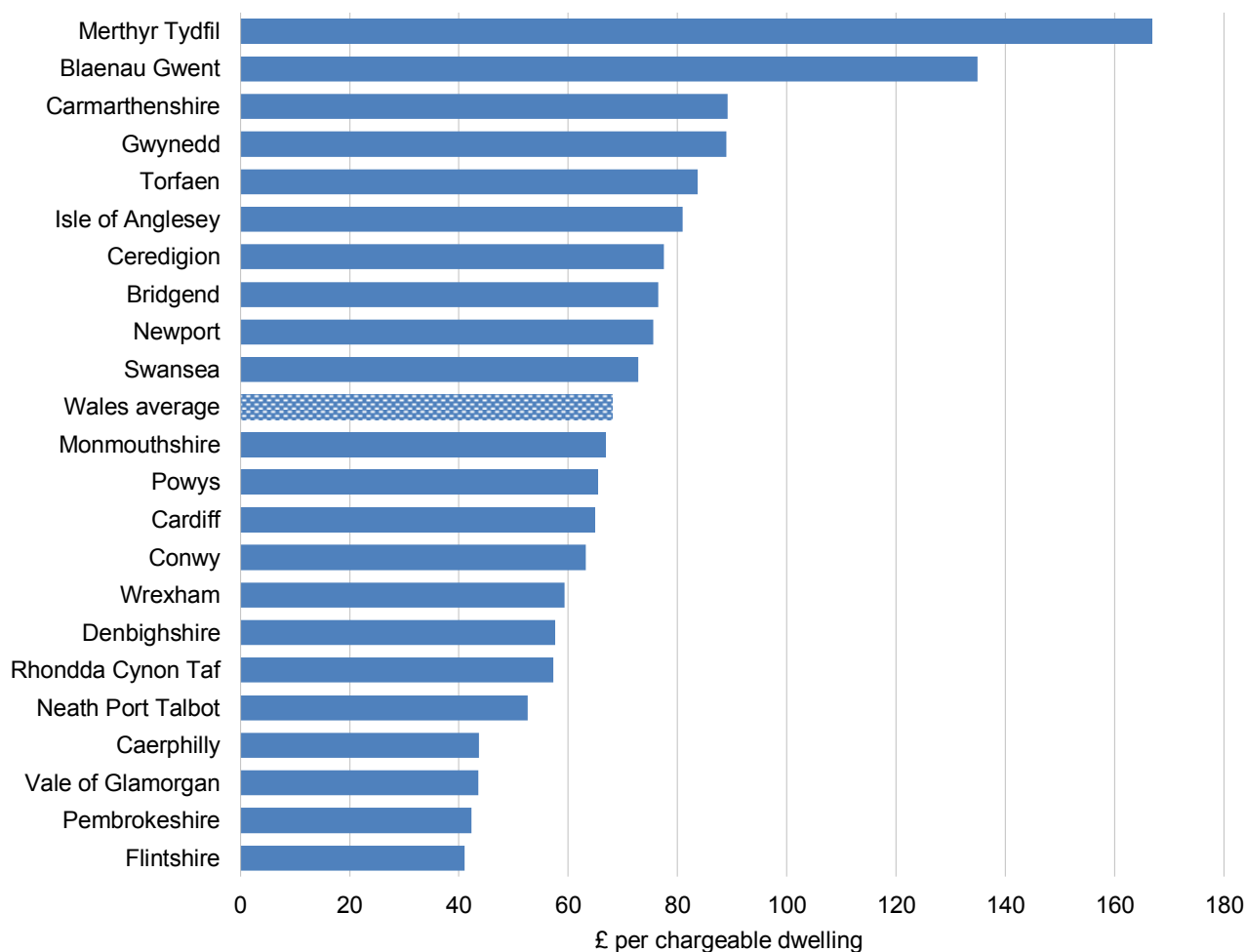
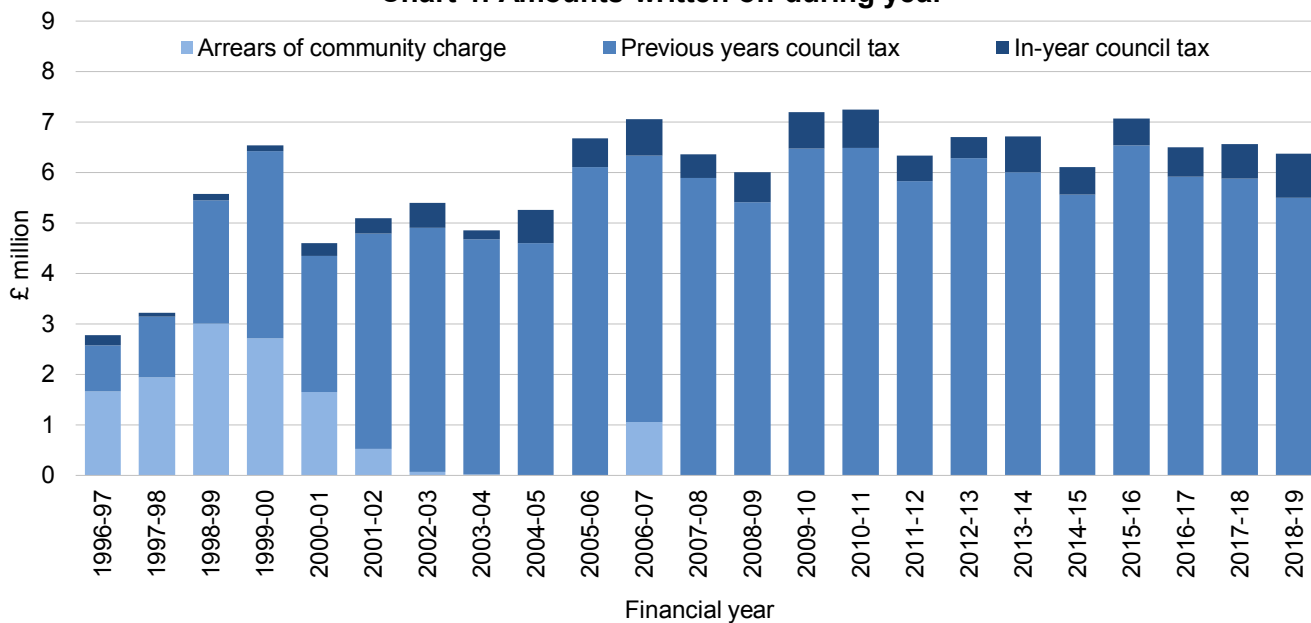


Chart 4 shows the amount of council tax written off during the year. Billing authorities wrote off £6.4 million of council tax arrears in 2018-19.

Chart 4: Amounts written off during year



Glossary

Data sources

The main source of information about council tax collection are the Council Tax Collection (CTC) returns from billing authorities.

Background

County and county borough councils are known as billing authorities, i.e. they collect council tax on behalf of the other charging authorities, namely police authorities and local community councils.

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.

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.

Key quality information

Official Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political reference.

This section provides a summary of information on this output against six dimensions of quality: Relevance, Accuracy, Timeliness and Punctuality, Accessibility and Clarity, Coherence, and Comparability.

Relevance

The statistics are important and have a number of uses, for example: advice to Ministers; local government finance revenue settlement calculations; unitary authority comparisons and benchmarking; expenditure in Wales compared to other countries; informing the debate in the National Assembly for Wales and beyond; assisting in research in public expenditure issues; economic analysis.

Accuracy

The main source of information on local authority council tax collection is the Council Tax Collection (CTC) return. The latest returns relate to the 2018-19 financial year.

We collect 100% of returns from all twenty-two county councils. The collection is a 100% survey and as such no estimation of the figures is calculated, and hence there is no sampling error.

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.

Once we receive the data, it goes through further validation and verification checks, for example:

- spend per head by local authority;
- arithmetic consistency checks;
- cross checks with other relevant data collections;
- thorough tolerance checks;
- outturn comparison with budgets;
- cross checks with data from other government departments;
- verification that data outside of tolerances are correct.

The data that is collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

Timeliness and punctuality

The data collection is carried out in April and May. The data is published in June, this allows time to collect, collate and validate the data.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the [upcoming calendar](#) web pages.

Accessibility and clarity

The Welsh local government finance statistics are published in an accessible, orderly, pre-announced manner on the Welsh Government website at 9:30am on the day of publication. All releases are available to download for free.

More detailed data are also available at the same time on the [StatsWales website](#) and this can be manipulated online or downloaded into spreadsheets for use offline.

We aim to use Plain English in our outputs and all outputs adhere to the Welsh Government accessibility policy. Furthermore, all our headlines are published in Welsh and English.

We regularly peer review our outputs.

Comparability and coherence

Adhering to the professional code (CIPFA's SeRCOP) has meant that changes over time have been minimal. Where there have been time series which are not comparable from the start of the time series to the end this will be shown clearly in the outputs. Where advance warning is known of future changes these will be pre-announced in accordance with Welsh Government arrangements.

The existence of a professional code and our adherence to it provides assurance that the data are consistent across domains, such as local authorities.

Data on council tax are also available for [England](#) and [Scotland](#). The council tax system does not apply to Northern Ireland.

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 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 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.

Well-being of Future Generations Act (WFG)

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural well-being of Wales. The Act puts in place seven well-being goals for Wales. These are for a more equal, prosperous, resilient, healthier and globally responsible Wales, with cohesive communities and a vibrant culture and thriving Welsh language. Under section (10)(1) of the Act, the Welsh Ministers must (a) publish indicators ("national indicators") that must be applied for the purpose of measuring progress towards the achievement of the Well-being goals, and (b) lay a copy of the national indicators before the National Assembly. The 46 national indicators were laid in March 2016.

Information on the indicators, along with narratives for each of the well-being goals and associated technical information is available in the [Well-being of Wales report](#).

Further information on the [Well-being of Future Generations \(Wales\) Act 2015](#).

The statistics included in this release could also provide supporting narrative to the national indicators and be used by public services boards in relation to their local well-being assessments and local well-being plans.

Further details

The document is available at: <https://gov.wales/council-tax-collection-rates>

Further data is available on our [StatsWales website](#).

Open data

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 'Open Data' tab.

Next update

June 2020 - Statistical first release and StatsWales update for 2019-20.

We want your feedback

We welcome any feedback on any aspect of these statistics which can be provided by email to stats.finance@gov.wales.

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