



## Council Tax Collection Rates in Wales: 2017-18

13 June 2018  
SFR 47/2018

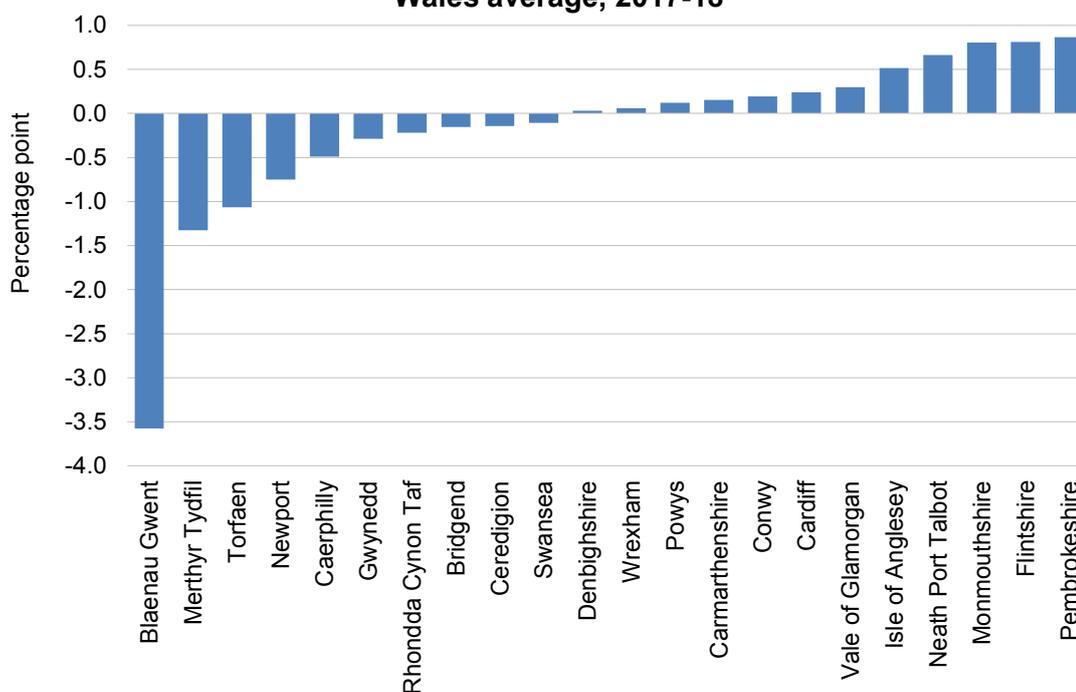
### Key points

- In 2017-18, billing authorities collected 97.4% 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.
- 12 authorities recorded a year-on-year increase in their collection rate in 2017-18 (table 1).
- Pembrokeshire recorded the highest in-year collection rate at 98.3% whilst Blaenau Gwent recorded the lowest at 93.8% (table 1).
- The amount actually collected in respect of 2017-18 bills, excluding council tax reduction scheme, was £1,454 million out of £1,492 million collectable (table 2).
- During 2017-18, billing authorities collected £27 million of arrears (table 2) and wrote off £7 million as bad debts (table 2 and chart 4).
- The total amount outstanding at 31 March 2018 was £87 million (table 2 and chart 2), of which £38 million was in-year arrears (table 2).

### 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 2017-18 financial year.

**Chart 1: Council tax collection rates: percentage point difference from the Wales average, 2017-18**



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Additional information is available on the [StatsWales website](#).

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Table 1 shows a year-on-year comparison of in-year collection rates across all authorities. Carmarthenshire has the highest year-on-year collection rate increase of 0.5 of a percentage point whereas Bridgend's rate decreased by 0.3 of a percentage point.

**Table 1: Council tax collection rates**

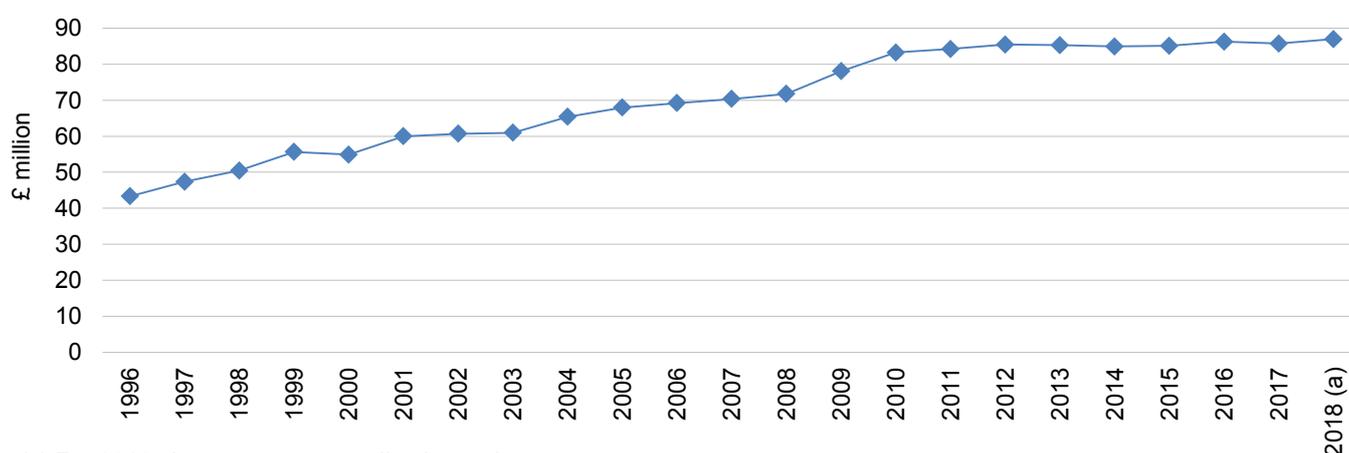
*Per cent*

Billing authority	Amount collected in-year as a percentage of the total collectable debit (a)			Memorandum:	
	2016-17	2017-18	Percentage point change	Assumed collection rate 2017-18 (b)	Percentage point difference to actual rate
Isle of Anglesey	97.4	97.9	0.5	98.5	-0.6
Gwynedd	97.3	97.1	-0.2	99.0	-1.9
Conwy	97.3	97.6	0.4	98.5	-0.9
Denbighshire	97.7	97.5	-0.2	98.5	-1.0
Flintshire	98.1	98.2	0.2	99.0	-0.8
Wrexham	97.5	97.5	0.0	98.4	-0.9
Powys	97.6	97.5	-0.0	98.5	-1.0
Ceredigion	97.4	97.3	-0.2	98.5	-1.2
Pembrokeshire	97.9	98.3	0.4	98.0	0.3
Carmarthenshire	97.1	97.6	0.5	97.5	0.1
Swansea	97.3	97.3	0.0	97.5	-0.2
Neath Port Talbot	98.0	98.1	0.1	96.0	2.1
Bridgend	97.5	97.3	-0.3	98.0	-0.7
Vale of Glamorgan	97.8	97.7	-0.1	97.5	0.2
Cardiff	97.5	97.7	0.1	98.5	-0.8
Rhondda Cynon Taf	96.9	97.2	0.3	97.5	-0.3
Merthyr Tydfil	96.1	96.1	-0.0	96.0	0.1
Caerphilly	97.1	96.9	-0.2	97.0	-0.1
Blaenau Gwent	93.8	93.8	0.0	94.5	-0.7
Torfaen	96.4	96.4	0.0	99.0	-2.6
Monmouthshire	98.1	98.2	0.1	99.0	-0.8
Newport	96.9	96.7	-0.2	98.3	-1.6
<b>Wales average</b>	<b>97.4</b>	<b>97.4</b>	<b>0.1</b>	<b>98.0</b>	<b>-0.6</b>
Minimum	93.8	93.8		94.5	
Maximum	98.1	98.3		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 2018, the amount outstanding is used.

Table 2 shows a comparison of the amounts outstanding by authority. Overall, total arrears increased by £1.2 million or 1.4%.

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

£ thousand

	Arrears					In-year council tax 2017-18					Change in arrears over previous year 12=(11-1)	
	Total arrears brought forward at 01/04/17 1	Prior year debits/credits raised in 2017-18 (b) 2	Amount collected during 2017-18 3	Arrears written off as bad debts during current year 4	Arrears outstanding at 31/03/18 5=(1+2-3-4)	Amounts collected during year 7	Collection rate (%) 8=(7/6)	Amounts written off as bad debts during year 9	Arrears outstanding at 31/03/18 10=(6-7-9)	Total Arrears outstanding at 31/03/18 11=(10+5)		
<b>Billing authority</b>												
Isle of Anglesey	2,685	-604	147	27	1,907	37,492	36,719	97.9	0	773	2,680	-5
Gwynedd	3,794	-1,210	176	184	2,224	68,922	66,947	97.1	10	1,965	4,189	395
Conwy	3,643	-348	1,024	146	2,125	62,063	60,584	97.6	0	1,479	3,604	-39
Denbighshire	2,458	-16	967	74	1,401	49,549	48,288	97.5	8	1,253	2,654	196
Flintshire	2,751	-169	1,056	202	1,324	79,554	78,150	98.2	6	1,398	2,722	-29
Wrexham	3,658	-165	757	888	1,848	62,700	61,122	97.5	34	1,544	3,392	-266
Powys	3,518	-339	1,279	163	1,737	78,835	76,899	97.5	22	1,914	3,651	133
Ceredigion	2,451	83	942	172	1,420	40,320	39,223	97.3	7	1,090	2,510	59
Pembrokeshire	2,113	-1,069	-176	195	1,025	56,698	55,727	98.3	29	942	1,967	-146
Carmarthenshire	6,947	-42	1,744	375	4,786	90,322	88,134	97.6	6	2,182	6,968	21
Swansea	7,230	899	3,208	801	4,120	110,190	107,235	97.3	47	2,908	7,028	-202
Neath Port Talbot	3,622	-277	858	311	2,176	65,435	64,183	98.1	17	1,235	3,411	-211
Bridgend	4,413 (c)	-166	1,782	207	2,258	71,423	69,474	97.3	44	1,905	4,163	-250
Vale of Glamorgan	1,914	-128	1,147	124	515	73,724	72,043	97.7	40	1,641	2,156	242
Cardiff	8,015	-379	2,543	635	4,458	162,352	158,560	97.7	108	3,684	8,142	127
Rhondda Cynon Taf	5807	-400	1,986	397	3,024	102,050	99,198	97.2	99	2,753	5,777	-30
Merthyr Tydfil	4,149 (c)	-249	621	253	3,026	25,190	24,207	96.1	9	974	4,000	-149
Caerphilly	3,057	-82	1,459	132	1,384	63,236	61,297	96.9	23	1,916	3,300	243
Blaenau Gwent	3,847	14	1,205	324	2,332	28,574	26,816	93.8	0	1,758	4,090	243
Torfaen	2,918	-80	1,032	71	1,735	39,919	38,465	96.4	5	1,449	3,184	266
Monmouthshire	2,612	770	1,517	142	1,723	61,415	60,326	98.2	7	1,082	2,805	193
Newport	4,144	9	1,431	49	2,673	62,377	60,301	96.7	167	1,909	4,582	438
<b>Total Wales</b>	<b>85,746 (c)</b>	<b>-3,948</b>	<b>26,705</b>	<b>5,872</b>	<b>49,221</b>	<b>1,492,340</b>	<b>1,453,898</b>	<b>97.4</b>	<b>688</b>	<b>37,754</b>	<b>86,975</b>	<b>1,229</b>

(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 £151 whereas Pembrokeshire has the lowest at £33. The Wales average is £63.

**Chart 3: Amounts outstanding per chargeable dwelling at 31 March 2018**

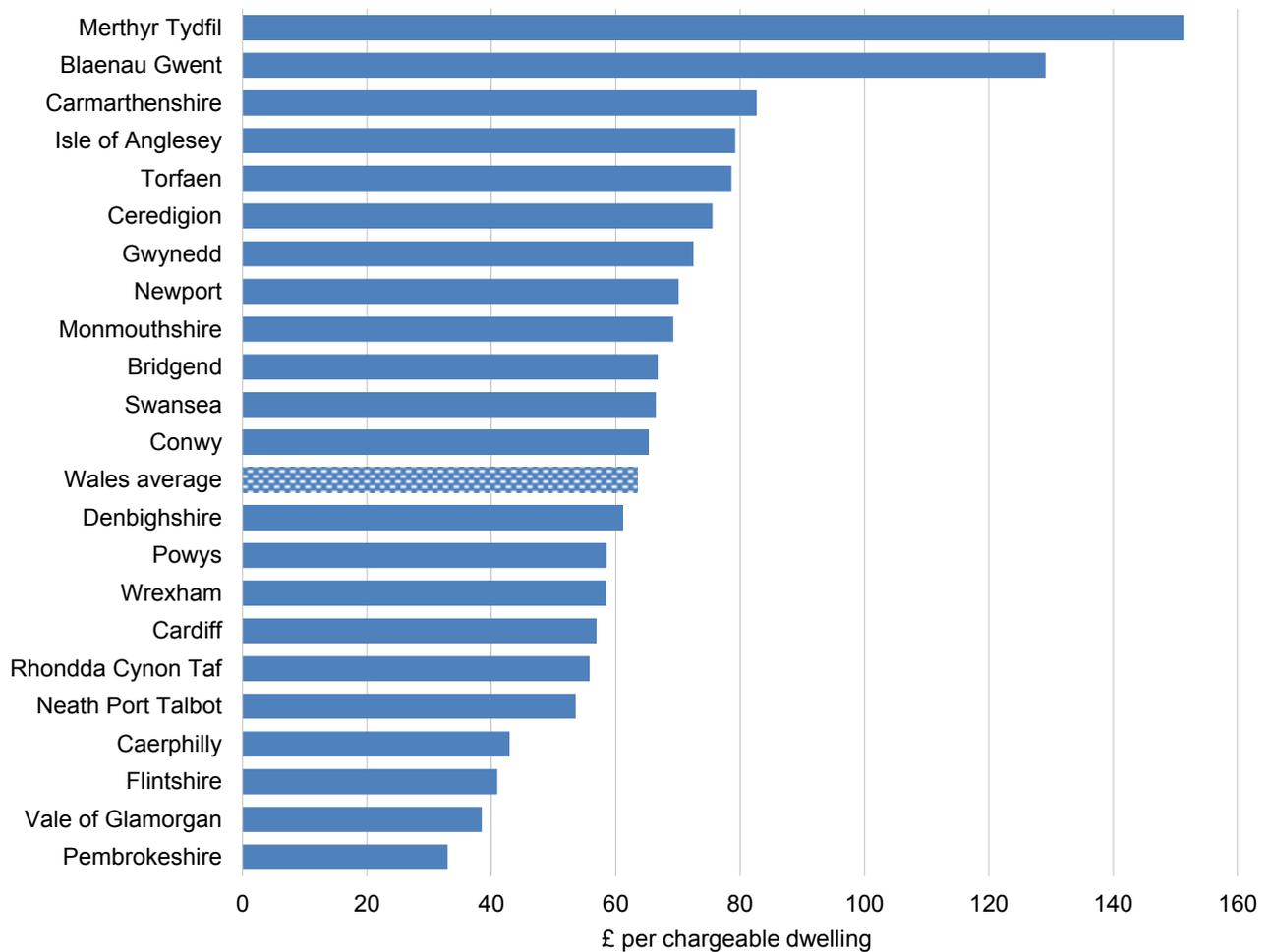
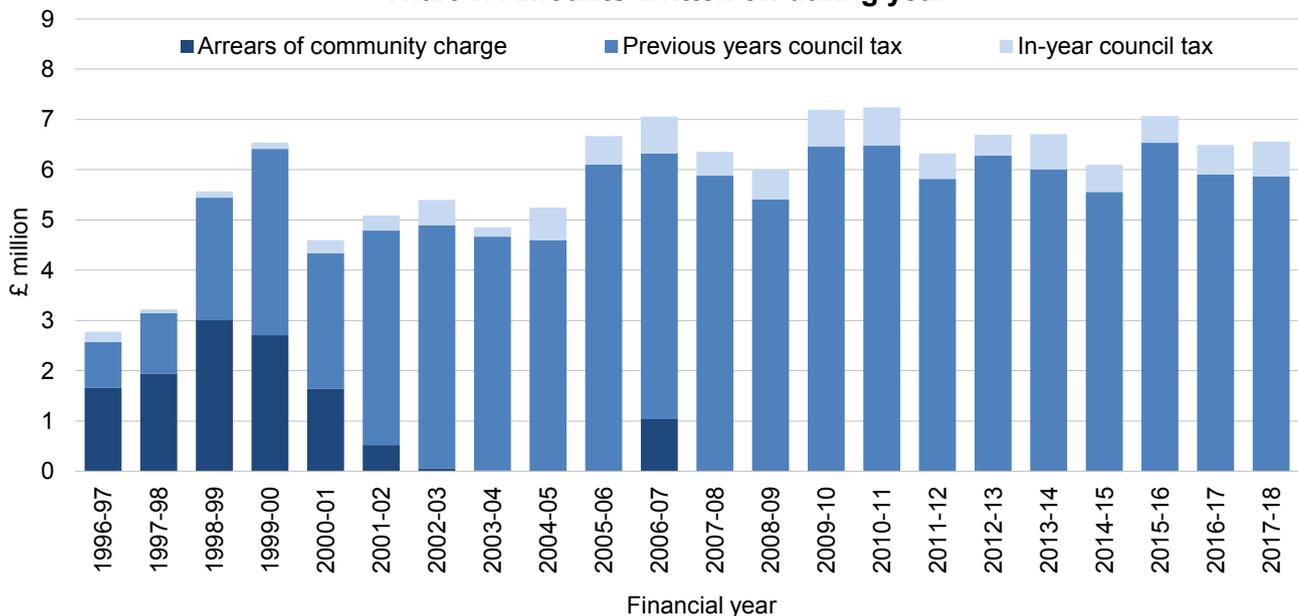


Chart 4 shows the amount of council tax written off during the year. Billing authorities wrote off £6.6 million of council tax arrears in 2017-18.

**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 2017-18 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:

<http://gov.wales/statistics-and-research/council-tax-collection-rates/?lang=en>

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 2019 - Statistical first release and StatsWales update for 2018-19.

## 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](mailto:stats.finance@gov.wales).

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