



A National Statistics publication for Scotland

## PUBLIC SERVICES AND GOVERNMENT

# Council Tax Collection Statistics, 2022-23

(Published 21 June 2023)

This statistics publication provides Council Tax collection figures for Scottish local authorities, up to and including the financial year 2022-23.

### Key Points

- In 2022-23 for Scotland as a whole, the total amount of Council Tax billed (after Council Tax Reduction) was £2.837 billion. Of this total, £2.728 billion, or 96.2 per cent, was collected by 31 March 2023. This provisional in-year collection rate is higher than the figure for the previous year (95.7 per cent).
- Between 1999-00 and 2022-23, the overall total amount of Council Tax billed in Scotland was £47.975 billion, of which £46.632 billion, or 97.2 per cent, was collected by 31 March 2023.
- Provisional in-year Council Tax collection rates for 2022-23 ranged from 92.7 per cent to 98.4 per cent across the 32 local authorities.
- In-year collection rates have improved steadily since 1998-99 and had levelled off at around 96.0 per cent which reflects improvements in the collection of Council Tax in the billing year. The collection rates since 2020-21 have been lower, at 94.8 per cent in 2020-21 and 95.7 per cent in 2021-22, due to the effects of the Covid-19 pandemic. The 2022-23 rate of 96.2 per cent is now slightly higher than pre-pandemic collection rates.
- Council Tax collection figures for 2022-23 will reflect the Cost of Living payments, administered by local authorities on behalf of the Scottish Government. Eligible households for these £150 payments included those in receipt of a Council Tax Reduction or in Council Tax bands A-D and were usually paid as a credit to Council Tax accounts, meaning the funds could be used towards payment of Council Tax and/or water and sewerage charges.

All figures are net of discounts (e.g. single person discount) and exemptions. They are after Council Tax Benefit/Reduction and exclude Water and Sewerage Charges but will include any Cost of Living payments used to meet individual Council Tax liabilities. Therefore, the amounts billed represent what those liable have been asked to pay towards their Council Tax (not including Water and Sewerage).

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# 1. Council Tax billed and received

Table 1: Council Tax billed and received

	Year to which bill refers	Net amount billed (£000s)	Amount recv'd (£000s) as at 31 March 2023	Amount uncollected (£000s) as at 31 March 2023	Percentage received as at 31 March 2023
<b>Latest Year to 31 March 2023</b>	<b>2022-23</b>	<b>2,837,081</b>	<b>2,728,309</b>	<b>108,771</b>	<b>96.2</b>
	2021-22	2,714,290	2,614,270	100,021	96.3
	2020-21	2,665,697	2,564,480	101,217	96.2
	2019-20	2,549,303	2,469,203	80,099	96.9
	2018-19	2,424,552	2,356,569	67,983	97.2
	2017-18	2,323,840	2,262,698	61,142	97.4
	2016-17	2,137,972	2,086,979	50,993	97.6
	2015-16	2,104,435	2,051,596	52,839	97.5
	2014-15	2,069,897	2,019,699	50,198	97.6
	2013-14	2,030,729	1,982,623	48,105	97.6
	2012-13	1,999,588	1,952,471	47,117	97.6
	2011-12	1,978,287	1,931,892	46,395	97.7
	2010-11	1,963,648	1,915,968	47,680	97.6
	2009-10	1,956,309	1,907,583	48,726	97.5
<b>Previous Years</b>	2008-09	1,955,868	1,903,355	52,514	97.3
	2007-08	1,930,397	1,880,816	49,581	97.4
	2006-07	1,857,546	1,809,783	47,763	97.4
	2005-06	1,767,621	1,722,783	44,838	97.5
	2004-05	1,658,343	1,616,553	41,791	97.5
	2003-04	1,572,831	1,530,466	42,366	97.3
	2002-03	1,496,922	1,456,561	40,361	97.3
	2001-02	1,412,011	1,372,833	39,178	97.2
	2000-01	1,323,900	1,286,031	37,869	97.1
	1999-00	1,243,552	1,208,335	35,217	97.2
<b>Total for previous years</b>	1999-00 to 2021-22	45,137,538	43,903,545	1,233,993	97.3
<b>Total for all years to 31 March 2023</b>	1999-00 to 2022-23	47,974,619	46,631,855	1,342,764	97.2

Notes

- The 2022-23 collection rate is typically lower since it is effectively the in-year collection rate (i.e. before any late payments).
- Years prior to 2022-23 are closer to final collection rates as local authorities have had longer to collect late payments.
- All figures are net of discounts (e.g. single person discount), exemptions and surcharges.

- The figures are before any amounts written off for bad or doubtful debt. They reflect any correction to liabilities following billing.
- Figures from 2005-06 onwards include additional amounts in respect of reduced Second Home/Long Term Empty property discounts.

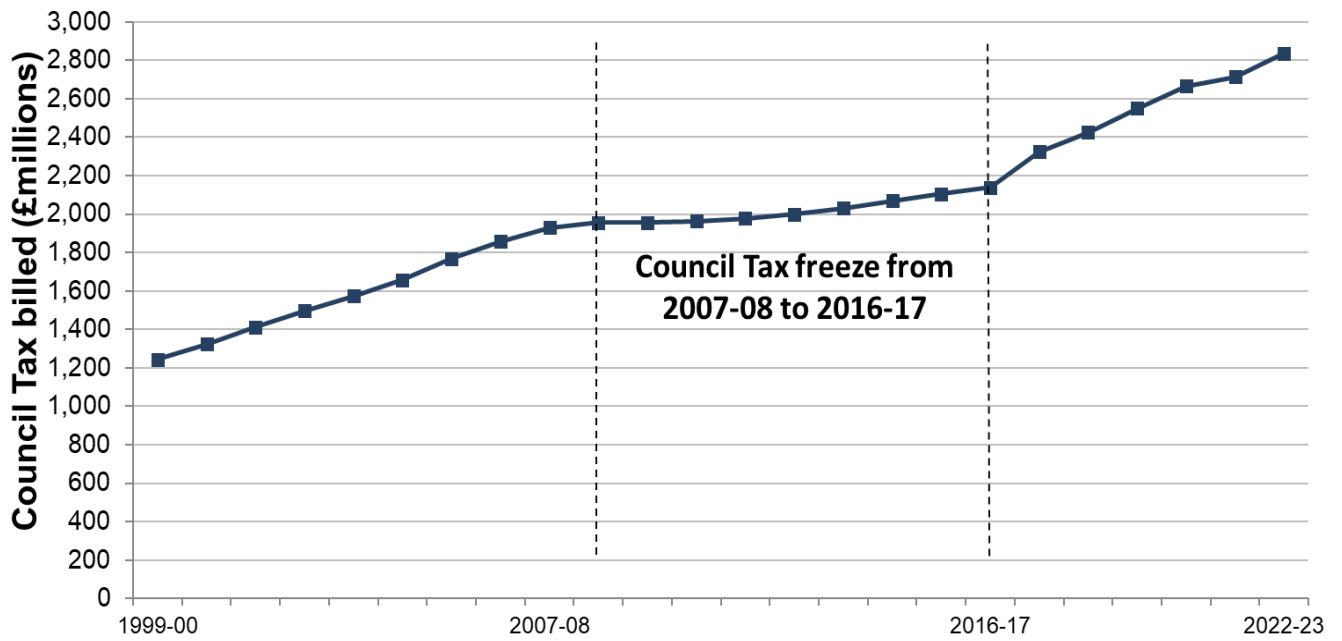
**Source:** Council Tax Receipts Return (CTRR)

In **Table 1**, the net Council Tax billed across Scotland and the amount received by 31 March 2023 are shown dating back to 1999-00. Earlier years, from 1993-94 when Council Tax was introduced to 1998-99 have been archived as collection data for these earlier years are now fairly static and are available in the publication tables.

The net amount billed rose sharply from £1.244 billion in 1999-00 to £1.930 billion (in cash terms) in 2007-08, principally due to increases in Council Tax levels, but with an additional smaller increase due to growth in the tax base (mainly due to an increase in the number of dwellings). In 2007-08 Council Tax was frozen, which is reflected in the data where the net amount billed flattens off between 2007-08 and 2016-17 (Band D Council Tax levels each year are shown in the published [Council Tax Datasets](#)). The smaller increases in this period are due to growth in the tax base only, as a result of changes in the number and pattern of use of dwellings, as well as changes in household composition and awarding of Council Tax Benefit/Reduction. After nine years of the Council Tax freeze, the Scottish Government secured the agreement of local authorities to cap locally determined council tax increases to 3 per cent in cash terms in both 2017-18 and 2018-19. In 2019-20 and 2020-21 Council Tax increases were capped at 3 per cent in real terms, which was 4.79 per cent and 4.84 per cent respectively in cash terms, and in 2021-22 Council Tax rates were frozen. In 2022-23, 21 local authorities increased their CT rates by 3.00 per cent. There were eight local authorities who increased their CT rate by less than 3.00 per cent. Aside from Shetland, who froze their rate at 2021-22 levels, the smallest increase was Inverclyde who increased their rate by 1.95 per cent. East Renfrewshire and Falkirk increased their rates by the largest amounts – 3.50 per cent and 4.00 per cent respectively. The increase in net amount billed between 2016-17 and 2022-23 reflects increased charges for properties in Bands E-H effective from April 2017 and the end of the Council Tax freeze. This pattern is shown in **Chart 1**.

It should be noted that **Table 1** shows the amount and percentage collected as at 31 March 2023. For earlier years local authorities have had a longer time to collect any late payments. For example, payments relating to the 2011-12 billing year have been collected over the last 11 years whereas for more recent years (particularly the latest year), there has been less time for collection. This is the main reason why the 'percentage received at 31 March 2023' data show slightly lower percentages received for more recent years. This is particularly the case in 2020-21 as collection rates were adversely affected by measures put in place to support Council Taxpayers in dealing with the economic impact of the Covid-19 pandemic. For the earlier years, it is unlikely that much more Council Tax will be collected; hence, for these years, the percentages received are close to final collection rates. Excluding the effect on later years described above, the collection rate for all years tends towards a value of just over 97 per cent.

**Chart 1: Net Council Tax billed each year (£ millions)**



## 2. Council Tax collection rates

**Table 2: In-year Council Tax percentage received, by year to which the bill refers by Local Authority**

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Scotland</b>	<b>95.1</b>	<b>95.2</b>	<b>95.2</b>	<b>95.4</b>	<b>95.7</b>	<b>95.8</b>	<b>96.0</b>	<b>96.0</b>	<b>95.8</b>	<b>94.8</b>	<b>95.7</b>	<b>96.2</b>
Aberdeen City	93.7	94.2	94.2	95.2	95.3	95.2	95.0	94.6	93.6	91.9	92.8	93.8
Aberdeenshire	96.2	96.2	96.2	96.4	96.1	96.1	96.1	96.4	96.3	95.5	96.5	96.9
Angus (a-l)	97.9	97.7	97.6	97.6	97.8	97.9	97.8	97.6	97.4	96.9	97.2	97.5
Argyll and Bute	96.1	96.3	95.8	95.2	96.0	95.8	95.8	96.1	96.4	96.1	96.4	96.8
City of Edinburgh (b,c,l)	94.6	94.5	94.9	95.2	96.4	96.6	96.9	97.1	97.0	95.7	96.7	96.9
Clackmannanshire (a-l)	95.2	95.3	95.1	95.1	95.8	95.9	95.9	96.0	95.7	94.7	96.0	96.7
Dumfries and Galloway	95.7	95.8	96.0	96.0	96.1	95.9	96.1	96.1	95.9	95.4	96.1	97.0
Dundee City (a-l)	93.3	93.1	92.7	93.3	93.6	93.4	93.9	94.1	94.2	93.7	95.0	95.4
East Ayrshire (a-l)	94.3	93.8	93.7	94.0	93.9	94.1	94.2	94.1	94.0	93.2	95.3	95.9
East Dunbartonshire	96.6	96.6	96.2	96.6	96.7	96.8	97.1	96.8	97.0	96.7	97.5	97.7
East Lothian (f-l)	95.8	96.4	96.2	96.5	97.7	97.2	97.0	96.9	96.8	95.5	97.7	97.6
East Renfrewshire (a-l)	97.2	97.6	97.8	98.0	97.6	97.8	97.8	97.6	97.5	96.4	96.8	97.6
Falkirk (b-k)	96.1	95.6	95.6	95.6	96.0	96.4	96.6	96.6	96.4	95.9	96.5	96.9
Fife (a-l)	95.2	95.4	95.5	95.4	95.7	95.8	95.8	95.7	95.3	94.4	95.3	95.8
Glasgow City (a-l)	92.6	93.1	93.9	94.6	94.7	94.9	95.0	95.0	94.4	92.1	93.9	94.5
Highland	95.5	95.6	95.5	95.2	95.6	96.1	96.1	96.1	96.2	95.7	96.5	96.7
Inverclyde	94.2	94.2	94.5	94.8	95.1	95.3	95.5	95.7	95.4	94.4	95.6	95.9
Midlothian (a,c)	93.6	93.9	93.5	93.8	94.4	94.5	95.1	95.1	95.1	94.2	94.2	94.5
Moray (a-l)	97.3	95.6	95.1	94.4	95.6	95.9	96.7	96.9	97.0	95.8	96.7	96.9
Na h-Eileanan Siar (a)	94.6	95.2	95.2	95.6	95.9	96.1	95.7	96.5	96.2	95.4	96.1	96.4
North Ayrshire (c-l)	93.6	93.5	94.8	94.6	94.7	94.7	94.8	94.3	94.0	92.1	93.3	94.7
North Lanarkshire (a-l)	94.4	94.0	93.6	93.9	93.8	94.0	94.2	94.1	94.1	93.3	94.6	94.9
Orkney Islands (b-l)	97.5	98.1	97.7	97.8	98.0	98.0	97.9	98.0	97.7	96.3	93.8	95.5
Perth and Kinross (a,e,f)	97.7	97.4	97.2	97.0	98.5	97.9	97.8	97.9	97.1	96.6	97.7	98.4
Renfrewshire (a-l)	95.6	95.9	96.0	96.0	96.0	96.0	96.1	96.0	96.0	95.0	95.5	95.3
Scottish Borders (h-l)	96.5	96.6	96.6	96.5	96.5	96.6	96.6	96.8	96.6	96.0	96.5	96.6
Shetland Islands	96.5	96.5	96.9	97.2	97.3	97.2	97.4	97.3	97.1	97.0	97.2	97.9
South Ayrshire (g-l)	94.8	94.9	94.8	94.8	94.6	94.9	96.1	95.8	94.9	94.1	95.0	95.5
South Lanarkshire (a-l)	95.6	95.7	95.7	95.8	95.9	96.0	96.2	96.2	95.9	95.6	96.2	97.0
Stirling (b,c)	97.3	97.7	97.7	97.4	97.7	97.8	97.8	97.7	97.8	97.1	97.7	97.8
West Dunbartonshire (a-l)	94.2	94.4	94.5	95.0	94.4	95.1	95.4	95.6	95.1	94.2	94.4	92.7
West Lothian (d-l)	94.1	94.7	94.3	94.8	95.1	95.6	96.1	96.3	96.4	96.1	96.8	97.1

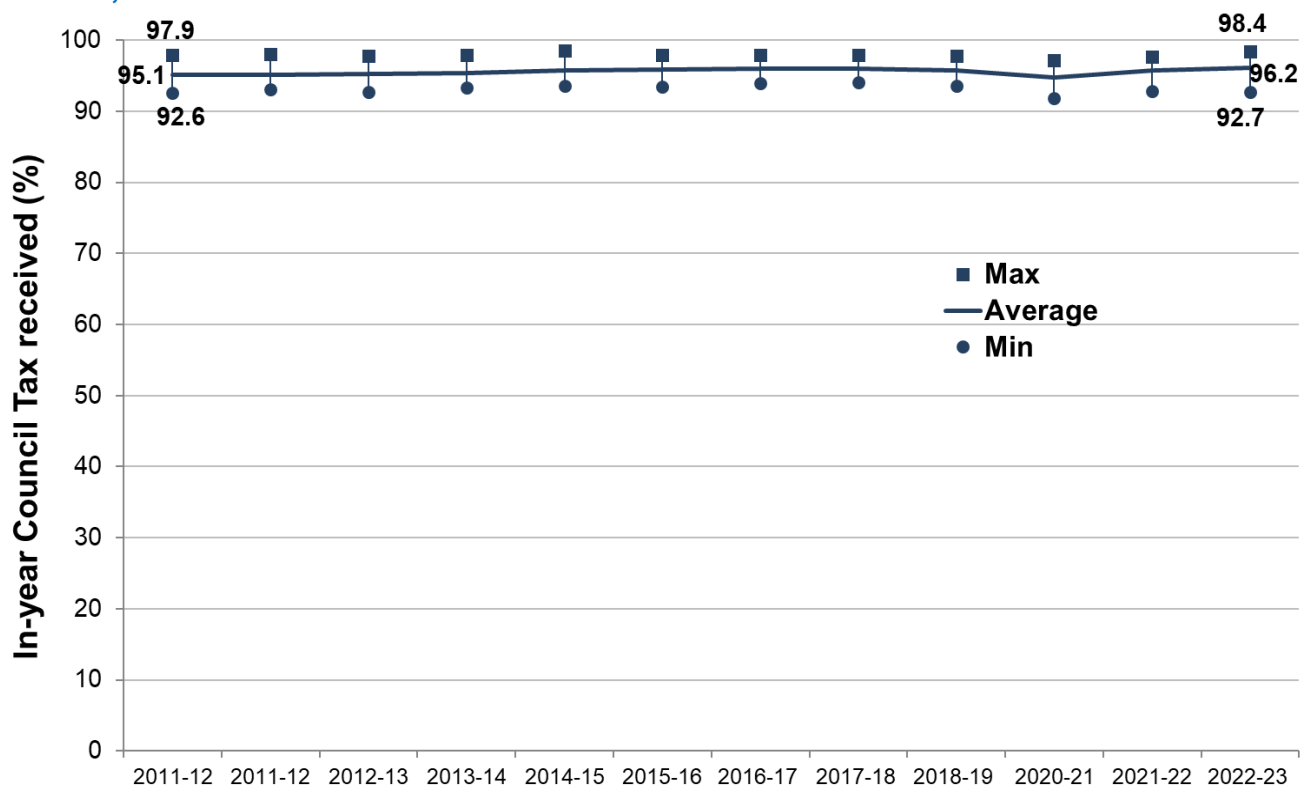
**Source:** Up to 2012-13 - Audit Scotland Statutory Performance Indicators; From 2013-14 - Council Tax Receipts Return (CTRR). Figures exclude CTB/CTR and Water and Sewerage Charges but include any Cost of Living payments used to meet individual CT liabilities. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing. Figures for 2022-23 are provisional. Local authorities have reported their collection rates on a 'line by line' accounting basis for: (a) 2011-12 (b) 2012-13 (c) 2013-14 (d) 2014-15 (e) 2015-16 (f) 2016-17 (g) 2017-18 (h) 2018-19 (i) 2019-20 (j) 2020-21 (k) 2021-22 (l) 2022-23

**Table 2** shows the Council Tax in-year collection rates - that is, the amount of Council Tax collected by the end of the relevant billing year, as a percentage of billed Council Tax. In-year collection rates have increased steadily from 87.2 per cent for Scotland as a whole in 1998-99; to 95.1 per cent in 2011-12; to 96.2 per cent in 2022-23. The 2020-21 in-year collection rate (94.8 per cent) was affected by the Covid-19 pandemic as Councils suspended debt recovery process and actions to avoid contributing to financial pressure on Council Taxpayers, but the collection rate for 2022-23 is now slightly higher than pre-pandemic collection rates. This may be due, in part at least, to the £150 Cost of Living payments made by local authorities on behalf of the Scottish Government. For most eligible households, these payments were made as a credit to council tax accounts and could therefore be used towards Council Tax liabilities, as well as water and sewerage charges. The longer-term trend may in part be due to local authorities' more efficient and timely collection methods (for example, increasing use of direct debit and other 'electronic' methods).

Improvements in the last decade are particularly clear for the local authorities which previously had the lowest rates of in-year collection. For example, the in-year collection rate for Glasgow City improved substantially from 92.6 per cent in 2011-12 to 94.5 per cent in 2022-23.

The trends described above are illustrated in **Chart 2**, which shows the gradually increasing in-year collection rate, along with the impact of Covid-19 on 2020-21 collection rates.

**Chart 2: In-year Council Tax percentage received, by year to which the bill refers – Scotland, and minimum and maximum for Local Authorities**



**Table 3: Percentage of Council Tax received as at 31 March 2023, by year to which the bill refers and Local Authority**

	Year to which bill refers											
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Scotland</b>	<b>97.7</b>	<b>97.6</b>	<b>97.6</b>	<b>97.6</b>	<b>97.5</b>	<b>97.6</b>	<b>97.4</b>	<b>97.2</b>	<b>96.9</b>	<b>96.2</b>	<b>96.3</b>	<b>96.2</b>
Aberdeen City	97.6	97.6	97.6	97.8	97.6	97.4	97.5	97.0	96.4	95.2	95.1	93.8
Aberdeenshire	98.9	98.9	98.8	98.7	98.6	98.4	98.3	98.1	98.0	97.4	97.3	96.9
Angus	100.0	99.2	99.0	99.0	99.0	98.9	98.8	98.4	98.1	97.5	97.6	97.5
Argyll & Bute	98.3	98.5	98.6	98.0	98.0	97.9	97.8	98.0	97.8	97.6	97.5	96.8
City of Edinburgh	97.1	97.1	97.4	97.7	97.6	99.8	97.5	97.5	97.2	96.4	96.7	96.9
Clackmannanshire	98.3	98.3	98.3	98.5	98.3	98.0	97.8	97.5	97.1	96.5	96.5	96.7
Dumfries & Galloway	98.3	98.4	98.3	98.3	98.1	97.9	98.0	97.7	97.5	97.0	96.9	97.0
Dundee City	97.5	97.4	97.0	96.8	96.7	96.6	96.7	96.5	96.3	95.6	95.9	95.4
East Ayrshire	98.5	98.6	98.4	98.4	97.9	97.4	97.0	96.7	96.2	94.9	95.7	95.9
East Dunbartonshire	98.6	98.6	98.5	98.6	98.7	98.5	98.4	98.2	98.1	97.9	98.0	97.7
East Lothian	98.2	98.2	98.1	98.3	99.5	99.0	98.6	98.2	97.8	97.0	97.7	97.6
East Renfrewshire	99.4	99.3	99.4	99.3	99.1	98.9	98.9	98.8	98.5	97.6	96.8	97.6
Falkirk	98.4	98.3	98.0	98.1	98.2	98.2	98.2	98.0	97.7	97.5	97.4	96.9
Fife	98.0	98.1	98.0	97.8	97.7	97.5	97.4	97.2	96.7	96.2	96.2	95.8
Glasgow City	95.0	95.0	95.3	95.3	95.2	95.2	95.5	95.4	94.9	93.8	94.5	94.5
Highland	98.4	98.5	98.2	98.0	97.9	97.9	97.8	97.7	97.6	97.1	97.3	96.7
Inverclyde	97.4	97.4	97.4	97.5	97.6	97.3	97.5	97.3	96.7	96.2	96.1	95.9
Midlothian	96.9	97.1	97.0	96.8	97.0	97.0	97.1	97.0	96.8	96.2	95.7	94.5
Moray	99.0	98.8	98.5	98.0	98.5	98.1	98.3	98.2	98.0	97.3	97.2	96.9
Na h-Eileanan Siar	98.6	98.6	98.5	98.7	98.6	98.5	98.4	98.5	98.3	97.8	97.6	96.4
North Ayrshire	96.8	96.7	97.8	97.6	97.3	96.9	96.6	96.0	95.5	94.2	94.2	94.7
North Lanarkshire	96.6	96.5	96.2	96.0	95.8	95.7	95.9	95.6	95.6	95.2	95.5	94.9
Orkney Islands	99.4	99.5	99.5	99.3	99.3	99.2	99.1	98.9	97.9	95.8	94.1	95.5
Perth & Kinross	98.3	98.5	98.7	98.5	98.4	98.3	98.2	98.0	97.5	97.1	97.2	98.4
Renfrewshire	97.4	97.8	97.2	96.7	96.5	96.4	96.3	96.2	96.1	95.6	95.7	95.3
Scottish Borders	98.1	98.1	98.1	97.9	97.8	97.9	97.7	98.1	97.8	97.5	97.4	96.6
Shetland Islands	99.5	99.5	99.4	99.4	99.4	99.2	99.0	98.9	98.6	98.4	98.1	97.9
South Ayrshire	98.2	98.0	97.9	97.9	97.6	97.8	97.7	97.3	96.6	95.6	95.6	95.5
South Lanarkshire	98.1	98.1	98.1	98.1	98.0	97.9	97.9	97.7	97.3	96.9	96.8	97.0
Stirling	98.9	98.9	98.9	98.9	99.0	99.0	98.9	98.9	98.8	98.4	98.4	97.8
West Dunbartonshire	95.4	95.2	94.7	94.0	93.6	93.2	92.9	92.3	91.3	90.4	90.7	92.7
West Lothian	97.3	97.1	96.8	97.0	97.1	97.2	97.3	97.3	97.0	96.7	96.6	97.1

**Source:** Council Tax Receipts Return (CTRR)

All figures are **net** of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges but will include any Cost of Living payments used to meet individual Council Tax liabilities. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.



**Table 3** shows the percentage of Council Tax for specific billing years, received by 31 March 2023. For 2022-23 this is the same as the in-year collection rate but, for other years, this includes late payments collected and adjustments to previous years bills in years after the billing year. For the earlier years, it is unlikely that much more Council Tax will be collected - hence, for these years, the percentages received are converging towards final collection rates. Previous research has indicated that deprivation is linked to non-payment of Council Tax and this is likely to be a factor in variations between local authorities of these near-final collection rates for earlier years.

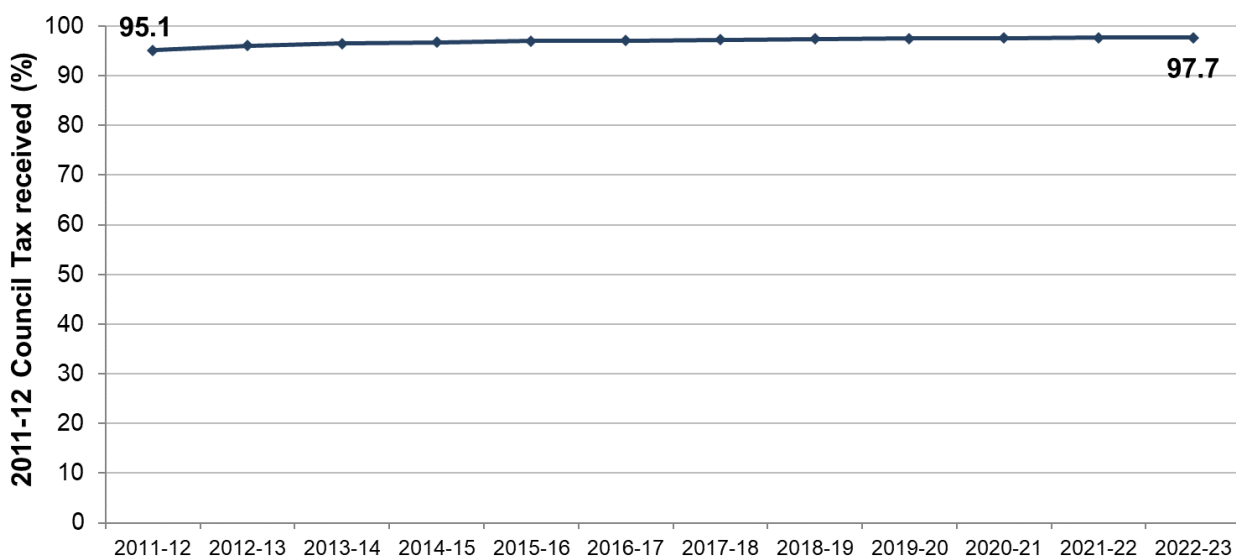
**Table 4** gives a further representation of improvements in the in-year collection rate over the last decade, from 95.1 per cent for Scotland as a whole in 2011-12 to 96.0 per cent or just under in the years 2015-16 to 2021-22 (with the exception of 2020-21, as a result of the effects of the Covid-19 pandemic). The 2022-23 collection rate is 96.2 per cent, it should be noted that this collection rate is affected by households using the £150 Cost of Living payment as part payment of their Council Tax. Correspondingly, the percentages of Council Tax being collected after each billing year have fallen sharply, from 2.6 per cent for the 2011-12 billing year to 1.1 per cent for the 2019-20 billing year. This pattern is a direct consequence of two factors – there is less Council Tax still left to collect, and less time has elapsed to collect it in.

**Table 5** shows an alternative presentation of in-year and subsequent collection rates. The upper diagonal shows the in-year collection rate for Scotland as a whole and the table should be read by selecting a column and reading downwards. For example, for billing year 2011-12 (the left-most column of figures) the in-year collection rate was 95.1 per cent. By the end of the next year (2012-13), the collection rate had risen to 96.0 per cent. It had risen to 96.4 per cent by the end of 2013-14, then more slowly to 97.7 per cent by 2022-23. This pattern is shown in **Chart 3**.

Taking these collection rates together, the overall pattern for Scotland is:

- In-year collection is now well over 95 per cent, with the exception of 2020-21 when the collection rate dipped below 95 per cent due to being adversely impacted by measures put in place to support Council Taxpayers during the Covid-19 pandemic.
- A further 0.5 per cent or so is collected in the following year.
- ‘Final’ collection rate can reasonably be expected to exceed 97 per cent.

**Chart 3: 2011-12 Council Tax percentage received as at 31 March each year**



**Table 4: In-year Council Tax percentage received and total Council Tax percentage received as at 31 March 2023, by year to which the bill refers**

	Year to which bill refers											
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Percentage collected in billing year	95.1	95.2	95.2	95.4	95.7	95.8	96.0	96.0	95.8	94.8	95.7	96.2
Percentage collected after billing year	2.6	2.5	2.4	2.2	1.7	1.8	1.4	1.2	1.1	1.4	0.6	0.0
Percentage received as at 31 March 2023	97.7	97.6	97.6	97.6	97.5	97.6	97.4	97.2	96.9	96.2	96.3	96.2

**Source:** In-year to 2012-13 - Audit Scotland Statutory Performance Indicators; From 2013-14 - Council Tax Receipts Return (CTRR)

All figures are **net** of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges but will include any Cost of Living payments used to meet individual Council Tax liabilities. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

**Table 5: Percentage of Council Tax received as at 31 March each year, by year to which the bill refers**

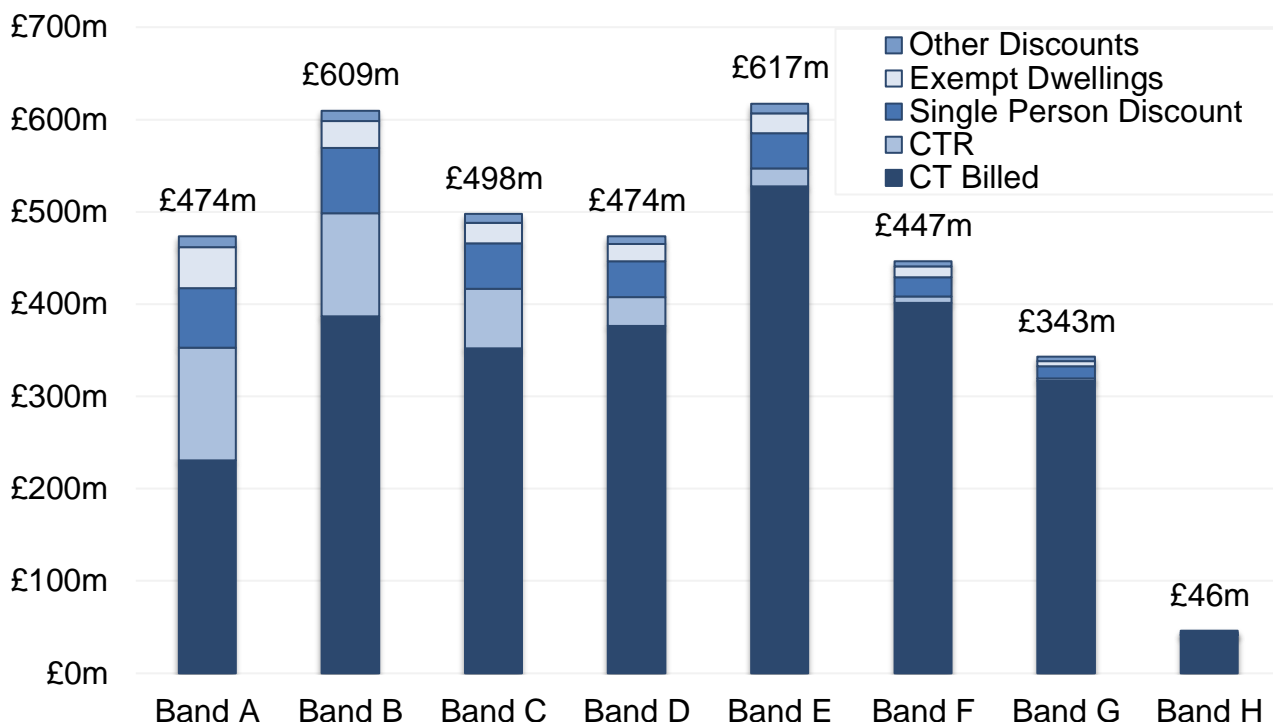
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Percentage received as at year end (31 March)	2011-12	95.1											
	2012-13	96.0	95.2										
	2013-14	96.4	96.1	95.2									
	2014-15	96.7	96.5	96.2	95.4								
	2015-16	96.9	96.8	96.6	96.3	95.7							
	2016-17	97.1	97.0	96.8	96.7	96.4	95.8						
	2017-18	97.2	97.2	97.1	96.9	96.7	96.4	96.0					
	2018-19	97.3	97.3	97.2	97.1	97.0	96.7	96.6	96.0				
	2019-20	97.5	97.4	97.4	97.3	97.2	97.0	96.9	96.5	95.8			
	2020-21	97.5	97.5	97.5	97.4	97.3	97.1	97.1	96.8	96.3	94.8		
	2021-22	97.6	97.6	97.6	97.5	97.4	97.3	97.3	97.1	96.7	95.8	95.7	
	2022-23	97.7	97.6	97.6	97.6	97.5	97.6	97.4	97.2	96.9	96.2	96.3	96.2

**Source:** In-year to 2012-13 - Audit Scotland Statutory Performance Indicators; From 2013-14 - Council Tax Receipts Return (CTRR)

All figures are **net** of discounts (e.g. single person discount), exemptions and surcharges. The figures exclude Council Tax Benefit/Reduction and Water and Sewerage Charges but will include any Cost of Living payments used to meet individual Council Tax liabilities. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

### 3. Further context around Council Tax

**Chart 4: Council Tax Potential Yield (£ millions), 2021-22**



**Source:** [Scottish Local Government Finance Statistics 2021-22](#)

Local authorities are responsible for billing and collecting Council Tax. Before the start of each financial year, local authorities issue Council Tax bills to householders in each dwelling. Each Council Tax bill is calculated by applying the appropriate band rate for the local authority, then applying any discounts, exemptions and reductions. **Chart 4** illustrates the breakdown of the gross Council Tax potential yield into Council Tax billed and the amounts not billed due to Council Tax Reduction (CTR), discounts and exemptions in 2021-22, the latest data available. This publication is concerned with the Council Tax billed each year, as provided in the CTRR Q4 returns, which is currently approximately £2.837 billion in 2022-23.

**Table 6: Local Authority Revenue Funding, 2021-22**

	2021-22	Proportion
General Revenue Grant	9,013,897	65.4%
NDR Distributable Amount	2,090,000	15.2%
Council Tax	2,640,123	19.1%
Other Funding	43,626	0.3%
<b>Total General Funding</b>	<b>13,787,646</b>	<b>100.0%</b>

**Source:** LFR A0, [Scottish Local Government Finance Statistics 2021-22](#)

In 2021-22, the latest audited figures, Council Tax income (for all billing years) amounted to £2.640 billion. This accounted for 19.1 per cent, just under one-fifth, of total local authority revenue funding (£13.788 billion).

## 4. Background notes

### 4.1 Data definitions and glossary

The **Cost of Living payment** - a single £150 Council Tax payment made to eligible households in April 2022 by local authorities on behalf of the Scottish Government. Eligible households included those in Council Tax bands A-D or in receipt of a Council Tax Reduction (CTR) and for whom payment was made as a credit to their Council Tax account, so could contribute towards their Council Tax liability and/or water and sewerage charges.

The **Covid-19 pandemic** - a global pandemic of coronavirus disease 2019 (Covid-19). This resulted in restrictions being implemented across the country with multiple policy interventions to deal with the health, economic and other impacts of Covid-19. The first national lockdown began on 24 March 2020. More information can be found at [www.gov.scot/coronavirus-covid-19/](http://www.gov.scot/coronavirus-covid-19/).

All data are based on the actual amounts received from taxpayers, and are **net of all discounts** (e.g. 25 per cent single person discount) and **exemptions**. Surcharges are also excluded where possible. (see footnotes in tables for details).

All figures are **net of discounts** (e.g. single person discount) and **exemptions**. They are after Council Tax Benefit/Reduction and exclude Water and Sewerage Charges; but will include any Cost of Living payments used to meet individual Council Tax liabilities; are before any amounts written off for bad or doubtful debt; and reflect any correction to liabilities made after billing.

For 2011-12 data, local authorities were asked for the first time to identify if their return was compiled on a line by line accounting basis (which provides the collection rate for Council Tax specifically i.e. excludes water and sewerage charges). The line by line reporting method cannot produce a change in overall collection rates (including water and sewerage) but can lead to slightly higher collection rates for the Council Tax element only.

### 4.2 Data sources

The Council Tax Receipts Return (CTRR) Q4 2022-23 was issued to local authorities in April 2023 and relates to their Council Tax billing and receipts **to 31 March 2023**.

The Scottish Government's CTRR collects data from local authorities on the total amounts of Council Tax billed and the total amounts collected for all years from 1999-00 to date - their continued co-operation is gratefully acknowledged. The number of years covered by this return has been reduced as earlier years collection data is now fairly static. Years prior to 1999-00 have been archived. Data is requested from 1999-00 in line with the Scottish Parliament being established and the period of time over which Council Tax arrears can be pursued.

CTRR is the source of all the data, with the exception of the in-year collection rates for 2005-06 to 2012-13 in **Tables 2, 4, and 5**, which are the published Statutory Performance Indicators produced by Audit Scotland. The local government community, through the

Society of Local Authority Chief Executives and Senior Managers (SOLACE) and the Improvement Service, now publish this performance information through the Local Government Benchmarking Framework.

The CTRR data is collected after the end of the financial year, but **before audit, and is therefore provisional**. These financial returns are approved by local authority directors of finance and follow accountancy standards where applicable. Final audited figures will be published by the Scottish Government later in the year.

As part of the quality assurance procedure, the Scottish Government carries out validation checks on the incoming data to identify possible errors. Potential problems are identified in a number of ways, including comparing the data received to: other known sources; data from previous years; and data from other local authorities. Where appropriate, views are also sought from policy colleagues – for example where a change in the data may be attributable to a policy change. To ensure the data are of a high quality, the Scottish Government then works with the relevant local authorities to resolve any data issues identified.

Further information on Sources, Uses and Quality of Local Government Finance National Statistics can be found on the Local Government Finance Statistics pages of the Scottish Government website:

<https://www.gov.scot/publications/local-government-finance-statistics-methodology-and-background/>

### **4.3 Community Charge**

Following the passage of the Community Charge Debt (Scotland) Act in February 2015, these liabilities are now extinguished and local authorities no longer have the ability to collect such debts. As a result, from 2015-16 onwards, no data will be collected on the Community Charge.

### **4.4 Revisions and further information**

Any revisions and correction to this publication and previous editions of it are carried out in line with the Scottish Government's corrections and revisions policy:

<https://www.gov.scot/publications/producing-official-statistics/pages/revisions-and-corrections/>

More information on Local Government Finance statistics at:

<https://www.gov.scot/collections/local-government-finance-statistics/>

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Designation can be interpreted to mean that the statistics: meet identified user needs; are produced, managed and disseminated to high standards; and are explained well.

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### How to access background or source data

The data collected for this statistical bulletin:

- are available in more detail through Scottish Neighbourhood Statistics
- are available via an alternative route
- may be made available on request, subject to consideration of legal and ethical factors. Please contact [maria.melling@gov.scot](mailto:maria.melling@gov.scot) for further information.
- cannot be made available by Scottish Government for further analysis as Scottish Government is not the data controller.

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