

Statistics Publication Notice

Economy (Local Government Finance)

A National Statistics Publication for Scotland

COUNCIL TAX COLLECTION STATISTICS 2012-13

20 June 2013



This statistics publication notice provides Council Tax (CT) collection figures by Scottish Local Authorities for the financial year 2012-13 and previous years. The key points are:

- In 2012-13 for Scotland as a whole, the total amount of Council Tax billed (excluding Council Tax Benefit) was £2.006 billion. Of this total, £1.907 billion was collected by 31 March 2013 (see table 1).
- Between 1993-94 and 2012-13, the overall total amount of Council Tax billed in Scotland was £30.273 billion, of which £29.192 billion, or **96.4%**, was collected by **31 March 2013** (see table 1).
- **The provisional Scotland total in-year CT collection rate for 2012-13 was 95.1%**, the same rate as the audited figure from the previous year (see table 2).
- Provisional in-year CT collection rates for 2012-13 ranged from 93.1 per cent to 98.1 per cent across the 32 local authorities.
- In-year collection rates have improved steadily from 87.2% in 1998-99 to 91.4% in 2002-03 and now 95.1% in 2012-13. This reflects improvements in the collection of CT in the billing year.

The in-year Council Tax collection rate is an Accounts Commission Statutory Performance Indicator. The figures for 2012-13 in this Statistical Publication Notice are provisional, pre-audit estimates. Audited figures for 2012-13 will be published by Audit Scotland in due course and will be found at <http://www.audit-scotland.gov.uk/performance/service/> under 'Corporate management' (indicator 6).

TABLES

Table 1: Summary of reported amounts of Council Tax billed and received: Scotland

Table 2: Summary of **in-year** Council Tax percentage received, by year to which the bill refers: Scotland and Local Authorities

Table 3: Summary of **total** Council Tax percentage received by 31 March 2013, by year to which bill refers: Scotland and Local Authorities

Table 1: Summary of reported amounts of Council Tax billed and received: Scotland

	Year to which bill refers	Net amount billed (£000s)	Amount received (£000s) as at 31 March 2013	Percentage received as at 31 March 2013*
Latest Year to 31 March 2013	2012-13	2,005,715	1,907,456	95.1
Previous Years	2011-12	1,984,410	1,905,049	96.0
	2010-11	1,969,130	1,895,622	96.3
	2009-10	1,961,271	1,890,018	96.4
	2008-09	1,960,247	1,888,494	96.3
	2007-08	1,934,675	1,868,948	96.6
	2006-07	1,861,580	1,800,288	96.7
	2005-06	1,771,418	1,714,938	96.8
	2004-05	1,659,753	1,608,166	96.9
	2003-04	1,574,088	1,523,047	96.8
	2002-03	1,498,112	1,449,177	96.7
	2001-02	1,413,066	1,366,780	96.7
	2000-01	1,324,933	1,280,894	96.7
	1999-00	1,244,342	1,204,420	96.8
	1998-99	1,193,644	1,151,990	96.5
	1997-98	1,114,851	1,073,269	96.3
	1996-97	1,002,247	964,333	96.2
	1993-94 to 1995-96	2,799,401	2,699,084	96.4
Total for previous years	1993-94 to 2011-12	28,267,169	27,284,517	96.5
Total for all years to 31 March 2013	1993-94 to 2012-13	30,272,884	29,191,973	96.4

Source: Information supplied by Councils to Scottish Government on the statistical return Council Tax and Community Charge Receipts (CTRR)

*Note that years prior to 2012-13 are closer to final collection rates as councils have had longer to collect late payments. The 2012-13 collection rate is understandably lower since it is effectively the in-year collection rate (i.e. before any late payments).

- All figures are NET of discounts (eg single persons discount), exemptions and surcharges (although not all councils can exclude surcharges - see below). The figures are BEFORE any amounts written off for bad or doubtful debt. They reflect any correction to liabilities following billing.
- Up to and including 1995-96 the figures for amounts billed and collected include Council Water Charges
- **Dumfries and Galloway** has only provided figures from 1996-97 onwards
- **Surcharges:** Councils are asked to exclude surcharges, although this is not always possible. For years prior to 1996-97, surcharges have been included for **Aberdeenshire, Argyll and Bute, East Lothian, East Renfrewshire, Eilean Siar, Fife, North Ayrshire, Renfrewshire, Scottish Borders and Shetland Islands.**
- 2005-06 onwards - Figures **include** additional amounts in respect of reduced Second Home/Long Term Empty property discount

Table 1

In Table 1, the net council tax billed and the amount received by 31 March 2013 are shown dating back to 1993-94 when Council Tax was introduced. The years 1993-94 to 1995-96 were before the re-organisation of local government in Scotland, and the data for these years are combined. The reorganisation had a number of implications for authorities and so these pre-re-organisation figures cannot be directly compared to those in later years under continuing authorities.

The net amount billed rises steadily from £1.002 billion in 1996-97 to £1.935 billion in 2007-08 principally due to increases in council tax levels, but with an additional smaller increase due to growth in the tax base (predominantly due to an increase in the number of dwellings). In 2007-08 the Scottish Government introduced a freeze in the council tax, and this is reflected in the data, where the net amount billed flattens off after 2007-08, with the small increases observed being due to growth in the tax base only.

It should be noted that Table 1 shows the amount and percentage collected as at 31 March 2013. For earlier years there has been a comparatively long time to collect any late payments, whereas for later years (particularly 2012-13), there has been less time to collect late payments. This is likely to be the main reason why the “percentage received at 31 March 2013” data show slightly lower percentages received for the later years. 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, no clear trend is seen in percentage received with all years before 2011-12 showing percentages received of between 96.2% and 96.9% (including the combined period 1993-94 to 1995-96).

Table 2: Summary of in-year Council Tax percentage received, by year to which the bill refers: Scotland and Local Authorities ⁽¹⁾

	2002-03	2003-04	2004-05	2005-06 ⁽²⁾	2006-07 ⁽²⁾	2007-08 ⁽²⁾	2008-09 ⁽²⁾	2009-10 ⁽²⁾	2010-11 ⁽²⁾	2011-12 ⁽²⁾	2012-13 ⁽²⁾
	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year	Percentage collected in billing year (provisional)
Scotland	91.4	91.7	92.7	93.3	93.8	94.2	94.3	94.4	94.7	95.1	95.1
Aberdeen City	90.1	90.2	91.5	92.2	93.3	93.8	94.5	94.0	93.3	93.7	94.4
Aberdeenshire	94.0	94.0	95.3	95.8	95.9	96.1	96.0	95.7	95.8	96.2	96.2
Angus ⁽³⁾⁽⁴⁾	94.7	95.0	95.6	95.8	96.4	96.6	96.5	96.5	97.4	97.9	97.7
Argyll & Bute	93.0	94.0	95.5	94.9	95.7	95.8	96.0	95.9	96.1	96.1	95.8
Clackmannanshire ⁽³⁾⁽⁴⁾	90.2	91.2	91.3	92.1	92.6	92.6	92.9	93.1	93.3	95.2	94.8
Dumfries & Galloway	94.0	94.1	94.6	94.1	94.8	95.0	95.3	95.4	95.5	95.7	95.8
Dundee City ⁽³⁾⁽⁴⁾	85.7	86.2	87.1	90.7	90.7	92.1	91.3	91.4	92.9	93.3	93.1
East Ayrshire ⁽³⁾⁽⁴⁾	88.3	90.1	91.3	92.0	92.4	92.4	94.1	94.1	94.2	94.3	93.8
East Dunbartonshire	93.6	94.1	94.7	95.3	95.6	96.2	96.3	96.5	96.6	96.6	96.6
East Lothian	94.5	95.3	96.0	96.1	96.1	96.2	96.1	95.4	95.3	95.8	96.3
East Renfrewshire ⁽³⁾⁽⁴⁾	95.2	95.4	95.4	95.7	95.9	96.4	96.2	96.5	96.8	97.2	97.6
Edinburgh, City of	90.7	87.6	90.4	91.8	92.6	92.9	93.0	92.8	94.3	94.6	94.5
Eilean Siar ⁽³⁾	91.1	92.0	92.6	93.9	93.7	94.3	94.6	94.5	94.6	94.6	95.2
Falkirk ⁽⁴⁾	94.0	94.6	95.2	95.9	96.2	96.4	96.1	96.0	96.1	96.1	95.5
Fife ⁽³⁾⁽⁴⁾	91.9	93.0	93.9	94.0	94.3	94.3	93.5	93.9	93.8	95.2	95.5
Glasgow City ⁽³⁾⁽⁴⁾	83.7	85.1	85.6	86.1	86.0	88.0	90.0	92.0	92.3	92.6	93.1
Highland	92.6	93.5	94.1	95.1	95.4	95.5	95.3	95.0	95.4	95.5	95.6
Inverclyde	88.0	89.4	90.7	91.9	93.1	93.5	93.3	93.7	94.0	94.2	94.2
Midlothian ⁽³⁾	93.1	93.9	94.2	94.2	94.3	94.6	94.1	92.7	93.0	93.6	93.9
Moray ⁽³⁾	92.7	94.9	95.6	96.0	96.6	96.8	96.7	96.8	97.0	97.3	95.6
North Ayrshire	89.9	89.8	91.7	92.8	93.3	93.8	93.6	93.8	93.6	93.6	93.5
North Lanarkshire ⁽³⁾⁽⁴⁾	92.2	93.2	93.6	94.2	94.6	94.8	94.2	94.5	94.5	94.4	94.0
Orkney Islands ⁽⁴⁾	97.7	97.8	97.3	97.6	97.8	97.7	97.4	97.7	97.6	97.5	98.1
Perth & Kinross ⁽³⁾	95.0	95.3	96.1	96.4	96.6	96.4	96.2	96.3	97.2	97.7	96.6
Renfrewshire ⁽³⁾⁽⁴⁾	93.5	93.9	94.2	94.7	94.9	95.0	94.5	94.6	95.1	95.6	96.0
Scottish Borders	96.0	95.6	96.6	96.7	96.8	96.6	96.7	96.6	96.4	96.5	96.6
Shetland Islands	96.1	95.9	96.1	96.0	96.3	96.4	96.5	96.5	96.4	96.5	96.7
South Ayrshire	94.0	94.3	94.5	94.8	94.8	95.3	94.7	94.8	95.2	94.8	94.9
South Lanarkshire ⁽³⁾⁽⁴⁾	93.5	93.9	94.6	94.8	95.1	95.2	94.9	94.9	94.7	95.6	95.7
Stirling ⁽⁴⁾	95.8	96.4	96.4	96.8	96.9	97.1	97.1	97.2	97.4	97.3	97.7
West Dunbartonshire ⁽³⁾⁽⁴⁾	87.0	87.5	89.4	90.4	92.1	92.8	93.0	94.1	94.1	94.2	94.4
West Lothian	92.3	92.7	93.0	93.5	93.8	94.0	94.0	94.4	94.4	94.1	93.5

Source: 2002-03 to 2011-12 - Statutory Performance Indicators published by Audit Scotland, 2012-13 - Information supplied by Councils to Scottish Government on the CTRR statistical return

(1) The figures exclude Council Tax Benefit and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

(2) 2005-06 onwards - Figures include additional amounts in respect of reduced Second Home/Long Term Empty property discounts

(3) For 2011-12; (4) For 2012-13: These councils have reported their collection rates on a "line by line" accounting basis. The line by line basis can potentially lead to an increase in the collection rate (see background notes); changing from a line by line basis can contribute to a decrease. Earlier statistical collections did not ask councils for information on the accounting basis used.

Table 2

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% in 1998-99; to 91.4% in 2002-03; to 95.1% in 2012-13, highlighting improvements in the abilities of councils to collect council tax on time. This may in part be due to more efficient collection methods (for example, we know a number of authorities have sought to promote and increase collection of council tax by direct debit and other direct methods).

Improvements 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 substantially improved from 83.7% in 2002-03 to 93.1% in 2012-13) hence variation of in-year collection rates between local authorities is now far less pronounced than in earlier years.

The trends described above are clearly illustrated in Chart 1, which shows the increasing in-year collection rate for Scotland and the reduction in variation between collection rates for individual Local Authorities.

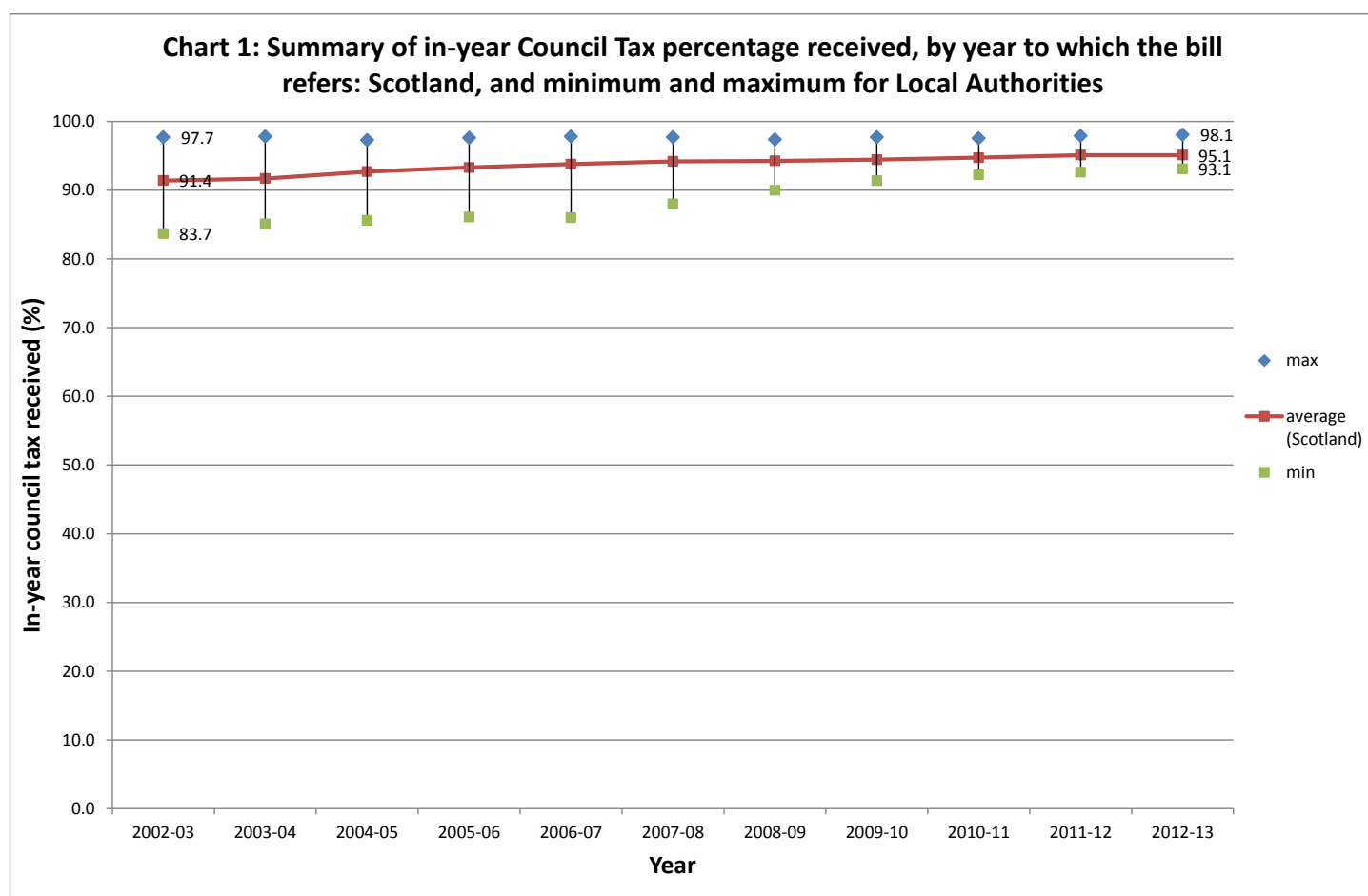


Table 3: Summary of reported council tax percentage received as at 31 March 2013, by year to which the bill refers ⁽¹⁾

	2002-03	2003-04	2004-05	2005-06 ⁽²⁾	2006-07 ⁽²⁾	2007-08 ⁽²⁾	2008-09 ⁽²⁾	2009-10 ⁽²⁾	2010-11 ⁽²⁾	2011-12 ⁽²⁾	2012-13 ⁽²⁾
Scotland	96.7	96.8	96.9	96.8	96.7	96.6	96.3	96.4	96.3	96.0	95.1
Aberdeen City	96.8	96.8	96.9	97.0	97.1	97.0	96.9	96.6	96.3	96.1	94.4
Aberdeenshire	98.4	98.3	98.5	98.4	98.5	98.5	98.1	97.8	97.7	97.5	96.2
Angus ⁽³⁾	98.2	98.1	98.2	98.2	98.2	98.1	97.8	98.0	98.7	98.1	97.7
Argyll & Bute	97.3	97.5	97.7	97.6	98.0	97.8	97.8	97.7	97.4	97.1	95.8
Clackmannanshire ⁽³⁾	96.5	96.8	96.1	96.6	96.8	96.3	96.1	96.3	96.2	96.0	94.8
Dumfries & Galloway	98.1	98.1	97.9	97.7	97.7	97.5	97.4	97.4	97.2	96.9	95.8
Dundee City ⁽³⁾	94.9	94.6	94.6	95.6	95.1	95.5	95.3	95.0	95.8	95.2	93.1
East Ayrshire ⁽³⁾	97.4	97.8	98.0	97.9	97.6	97.0	97.1	97.2	96.9	96.0	93.8
East Dunbartonshire	98.0	98.1	98.1	97.9	98.0	98.1	97.7	97.8	97.9	97.5	96.6
East Lothian	97.9	98.0	98.2	98.2	98.1	98.0	97.7	97.7	97.3	97.2	96.3
East Renfrewshire ⁽³⁾	98.8	98.7	98.5	98.4	98.2	98.1	97.9	98.0	98.0	98.6	97.6
Edinburgh, City of	96.1	95.8	96.2	96.2	95.9	96.1	95.7	95.6	95.7	95.1	94.5
Eilean Siar	98.0	98.2	98.2	98.4	98.2	98.2	98.0	97.5	97.3	97.0	95.2
Falkirk ⁽³⁾	98.2	98.2	98.2	98.3	98.3	98.1	97.8	97.6	97.5	97.0	95.5
Fife ⁽³⁾	98.1	98.2	98.2	98.0	97.7	97.3	96.8	96.9	96.6	96.5	95.5
Glasgow City ⁽³⁾	91.1	91.3	91.8	91.0	90.6	91.2	91.4	92.9	93.0	92.9	93.1
Highland	98.0	98.1	98.1	98.2	98.2	98.1	97.8	97.5	97.4	97.0	95.6
Inverclyde	95.9	96.0	96.0	96.1	96.3	95.8	95.9	95.6	95.5	95.0	94.2
Midlothian	97.2	97.1	97.2	96.9	96.8	96.6	95.9	95.3	94.8	95.2	93.9
Moray	97.8	98.1	98.3	98.3	98.4	98.2	98.0	98.2	98.0	97.6	95.6
North Ayrshire	96.1	96.2	96.3	96.5	96.8	96.5	96.1	96.1	95.5	95.1	93.5
North Lanarkshire ⁽³⁾	97.1	97.3	97.4	97.2	97.0	96.5	96.0	95.9	95.8	95.1	94.0
Orkney Islands ⁽³⁾	99.5	99.4	99.3	99.3	99.4	99.2	98.9	98.9	98.8	98.4	98.1
Perth & Kinross	97.9	98.0	98.3	98.2	98.1	97.4	97.2	97.3	97.1	96.8	96.6
Renfrewshire ⁽³⁾	97.6	97.3	97.1	97.1	96.7	96.3	95.9	96.5	96.3	96.0	96.0
Scottish Borders	98.6	98.4	98.6	98.5	98.3	98.1	97.8	97.5	97.2	97.3	96.6
Shetland Islands	99.5	99.6	99.5	99.5	99.5	99.5	99.4	99.2	99.0	98.5	96.7
South Ayrshire	97.6	97.9	97.8	97.7	97.7	97.6	97.4	97.2	97.0	96.7	94.9
South Lanarkshire ⁽³⁾	97.5	97.4	97.3	97.1	97.0	96.9	96.5	96.2	95.8	96.7	95.7
Stirling ⁽³⁾	98.9	98.8	98.8	98.8	98.8	98.7	98.6	98.6	98.4	98.1	97.7
West Dunbartonshire ⁽³⁾	94.9	94.9	94.9	94.5	94.4	93.5	93.7	92.2	91.7	90.5	94.4
West Lothian	97.3	97.2	97.1	97.1	96.9	96.7	96.2	95.9	95.5	94.9	93.5

Source: Information supplied by Councils to Scottish Government on the statistical return Council Tax and Community Charge Receipts (CTRR)

(1) All figures are NET of discounts (eg single persons discount), exemptions and surcharges. The figures exclude Council Tax Benefit and Water and Sewerage Charges. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

(2) 2005-06 onwards – Percentages received include additional amounts in respect of reduced Second Home/Long Term Empty property discounts.

(3) These councils have reported their collection rates on a “line by line” accounting basis. Statistical collections prior to 2011-12 did not ask councils for information on the accounting basis used.

Table 3

Table 3 shows the percentage of council tax for specific billing years received by 31 March 2013. For 2012-13 this is the same as the in-year collection rate but, for other years, this includes late payments collected 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.

BACKGROUND NOTES

1. DATA SOURCES

1.1 The Scottish Government's Council Tax and Community Charge Receipts Return (CTRR) collects data from Local Authorities on the total amounts of Council Tax billed and the total amounts collected for all years from 1993-94 to date, and is the source of all the data in tables 1 to 3, with the exception of the in-year collection rates in Table 2 for 2002-03 to 2011-12. The CTRR data is collected after the end of the financial year, but **before audit, and is therefore provisional**.

1.2 2011-12 was the first year for which councils have been asked in the statistical return 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 can produce no change in collection rates however it can also lead to slightly higher council tax collection rates.

1.2 The in-year collection rates in Table 2 for 2002-03 to 2011-12 are the published Statutory Performance Indicators produced by Audit Scotland. The 2012-13 in-year collection rates should be treated as **provisional figures**, with final audited figures for 2012-13 to be published by Audit Scotland.

2. DATA DEFINITIONS

2.1 All data are based on the actual amounts received from taxpayers, and are net of all discounts (e.g. 25% single persons discount) and exemptions. Surcharges are also excluded where possible, although some councils cannot do this for pre 1996-97 figures (see footnotes in tables for details).

2.2 The figures exclude Council Tax Benefit, are before any amounts written off for bad or doubtful debt, and reflect any correction to liabilities made after billing.

2.3 Figures from 1993-94 to 1995-96 include the amounts billed and collected for Water Charges.

3. REVISIONS AND CORRECTIONS

3.1 Any revisions and corrections to this publication and the data contained within it would be carried out in line with the Scottish Government's corrections and revisions policy:

<http://www.scotland.gov.uk/Topics/Statistics/About/compliance>

4. ENQUIRIES

4.1 Public enquiries (non-media) about the information contained in this Statistics Publication Notice should be addressed to:

Local Government Finance Statistics
Scottish Government
Area 3-H North
Victoria Quay
Edinburgh
EH6 6QQ

Telephone 0131 244 7033 or e-mail lgfstats@scotland.gsi.gov.uk .

4.2 Media enquiries about the information in this Statistics Publication Notice should be addressed to Iain Monk on 0131 244 2056

Internet: <http://www.scotland.gov.uk/stats/bulletins/01049>

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<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

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Correspondence and enquiries

Enquiries on this publication should be addressed to:

Local Government Finance Statistics
Area 3-H North, Victoria Quay
Edinburgh EH6 6QQ
Telephone: 0131 244 7033
e-mail: lgfstats@scotland.gsi.gov.uk

Statistician responsible for this publication:

Andrew Macartney,
Local Governance & Reform Analytical Unit
Area 3-H North, Victoria Quay
Edinburgh EH6 6QQ
Telephone: 0131 244 0328
e-mail: Andrew.macartney@scotland.gsi.gov.uk

General enquiries on Scottish Government statistics can be addressed to:

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