



## PUBLIC SERVICES AND GOVERNMENT

# Council Tax Collection Statistics, 2016-17

(published 21 June 2017)

This statistics publication provides Council Tax collection figures for Scottish local authorities, up to and including the financial year 2016-17.

### Key Points

- In 2016-17 for Scotland as a whole, the total amount of Council Tax billed (after Council Tax Reduction) was £2.149 billion. Of this total, £2.060 billion, or 95.8%, was collected by 31 March 2017. This provisional in-year collection rate represents a slight increase on the figure for the previous year.
- Between 1993-94 and 2016-17, the overall total amount of Council Tax billed in Scotland was £38.611 billion, of which £37.381 billion, or 96.8%, was collected by 31 March 2017.
- Provisional in-year Council Tax collection rates for 2016-17 ranged from 93.4% to 98.0% across the 32 local authorities.
- In-year collection rates have improved steadily from 87.2% in 1998-99 to 93.8% in 2006-07 and now 95.8% in 2016-17. This reflects improvements in the collection of Council Tax in the billing year.
- The provisional amount of Council Tax Reduction awarded in Scotland in 2016-17 was £321.6 million. Therefore, the theoretical total Council Tax charge for 2016-17 (before Council Tax Reduction) was £2.471 billion.

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. Therefore, the amounts billed represent what those liable have been asked to pay towards their Council Tax (but not 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 2017	Amount uncollected (£000s) as at 31 March 2017	Percentage received as at 31 March 2017 <sup>a</sup>
<b>Latest Year to 31 March 2017</b>	<b>2016-17</b>	<b>2,149,260</b>	<b>2,059,864</b>	<b>89,396</b>	<b>95.8</b>
	2015-16	2,111,964	2,035,814	76,150	96.4
	2014-15	2,072,640	2,003,331	69,309	96.7
	2013-14	2,034,169	1,969,595	64,574	96.8
	2012-13	2,001,856	1,942,015	59,841	97.0
	2011-12	1,980,395	1,922,770	57,625	97.1
	2010-11	1,965,558	1,908,092	57,466	97.1
	2009-10	1,958,106	1,899,520	58,586	97.0
	2008-09	1,957,341	1,896,120	61,222	96.9
	2007-08	1,932,032	1,874,915	57,117	97.0
<b>Previous Years</b>	2006-07	1,859,054	1,804,718	54,336	97.1
	2005-06	1,769,037	1,718,344	50,693	97.1
	2004-05	1,659,035	1,612,270	46,765	97.2
	2003-04	1,573,465	1,526,985	46,480	97.0
	2002-03	1,497,533	1,452,736	44,797	97.0
	2001-02	1,412,569	1,369,826	42,743	97.0
	2000-01	1,324,475	1,283,441	41,034	96.9
	1999-00	1,243,930	1,206,484	37,446	97.0
	1998-99	1,193,422	1,153,767	39,655	96.7
	1997-98	1,114,581	1,074,941	39,640	96.4
	1996-97	1,002,074	966,074	36,000	96.4
	1993-94 to 1995-96	2,798,813	2,699,679	99,134	96.5
<b>Total for previous years</b>	1993-94 to 2015-16	36,462,048	35,321,437	1,140,611	96.9
<b>Total for all years to 31 March 2017</b>	1993-94 to 2016-17	38,611,308	37,381,301	1,230,007	96.8

**Source:** Information supplied by local authorities to Scottish Government on the Council Tax Receipts Return (CTRR).

<sup>a</sup> Years prior to 2016-17 are closer to final collection rates as local authorities have had longer to collect late payments. The 2016-17 collection rate is understandably lower since it is effectively the in-year collection rate (i.e. before any late payments).

## Notes

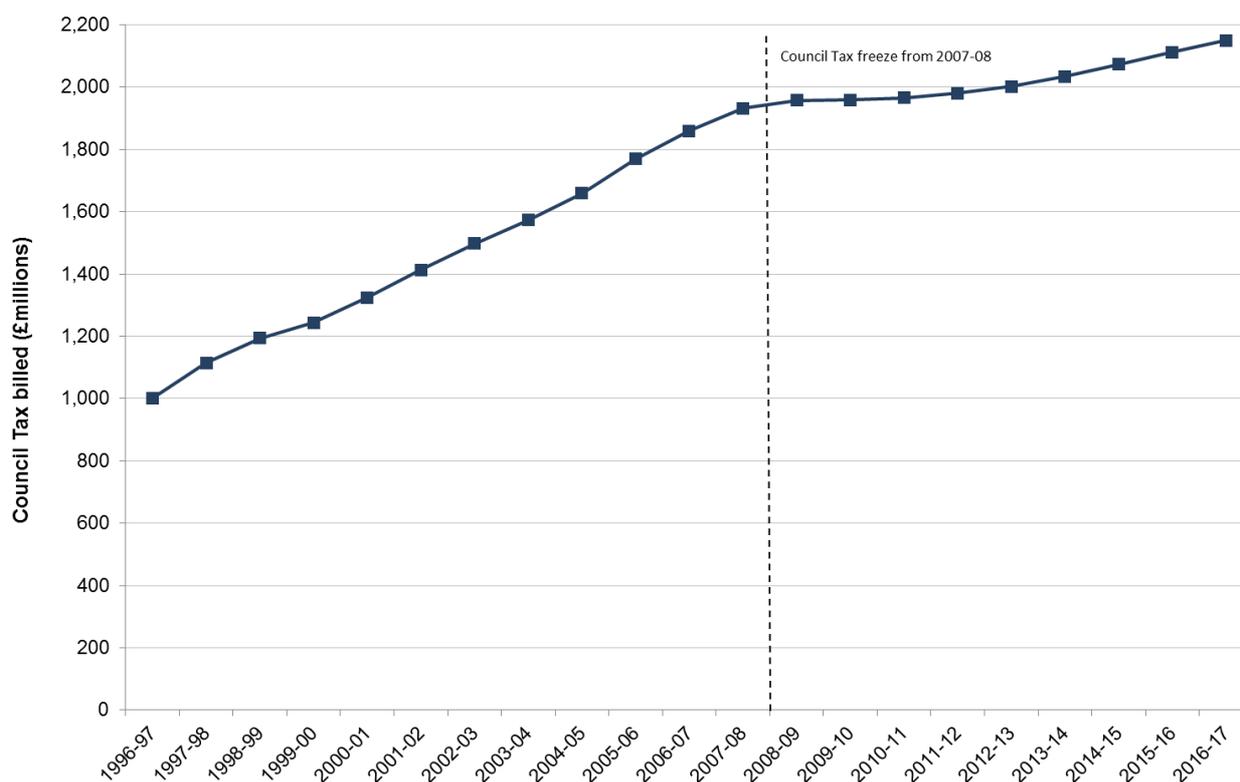
- All figures are **net** of discounts (e.g. single person discount), exemptions and surcharges (although not all local authorities can exclude surcharges – see below). The figures are **before** any amounts written off for bad or doubtful debt. They reflect any correction to liabilities following billing.
- Figures for amounts billed and collected up to and including 1995-96 include Council Water Charges.
- Dumfries and Galloway has only provided figures from 1996-97 onwards.
- Local authorities 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.
- Figures from 2005-06 onwards include additional amounts in respect of reduced Second Home/Long Term Empty property discounts.

In Table 1, the net Council Tax billed across Scotland and the amount received by 31 March 2017 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 the figures prior to 1995-96 cannot be directly compared to those in later years under continuing authorities.

The net amount billed rose sharply from £1.002 billion in 1996-97 to £1.932 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 the Scottish Government introduced a freeze in the Council Tax<sup>1</sup>, reflected in the data where the net amount billed flattens off after 2007-08. The smaller increases after 2007-08 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. This pattern is shown in Chart 1.

It should be noted that Table 1 shows the amount and percentage collected as at 31 March 2017. For earlier years there has been a comparatively long time to collect any late payments, whereas for more recent years (particularly 2016-17), there has been less time available. This is the main reason why the 'percentage received at 31 March 2017' 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 up to 2015-16 showing percentages received of between 96.4% and 97.2% (including the combined period 1993-94 to 1995-96).

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



<sup>1</sup> Band D Council Tax levels each year are shown at:

<http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/DatasetsCouncilTax/BandDCouncilTax1516>

## 2. Council Tax collection rates

**Table 2: In-year Council Tax percentage received, by year to which the bill refers by Local Authority <sup>1</sup>**

	Percentage collected in billing year										
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 <sup>a</sup>
<b>Scotland</b>	<b>93.8</b>	<b>94.2</b>	<b>94.3</b>	<b>94.4</b>	<b>94.7</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>
Aberdeen City	93.3	93.8	94.5	94.0	93.3	93.7	94.2	94.2	95.2	95.3	95.2
Aberdeenshire	95.9	96.1	96.0	95.7	95.8	96.2	96.2	96.2	96.4	96.1	96.1
Angus <sup>2, 3, 4, 5, 6, 7</sup>	96.4	96.6	96.5	96.5	97.4	97.9	97.7	97.6	97.6	97.8	97.9
Argyll & Bute	95.7	95.8	96.0	95.9	96.1	96.1	96.3	95.8	95.2	96.0	95.8
Clackmannanshire <sup>2, 3, 4, 5, 6, 7</sup>	92.6	92.6	92.9	93.1	93.3	95.2	95.3	95.1	95.1	95.8	95.9
Dumfries & Galloway	94.8	95.0	95.3	95.4	95.5	95.7	95.8	96.0	96.0	96.1	95.9
Dundee City <sup>2, 3, 4, 5, 6, 7</sup>	90.7	92.1	91.3	91.4	92.9	93.3	93.1	92.7	93.3	93.6	93.4
East Ayrshire <sup>2, 3, 4, 5, 6, 7</sup>	92.4	92.4	94.1	94.1	94.2	94.3	93.8	93.7	94.0	93.9	94.1
East Dunbartonshire	95.6	96.2	96.3	96.5	96.6	96.6	96.6	96.2	96.6	96.7	96.8
East Lothian <sup>7</sup>	96.1	96.2	96.1	95.4	95.3	95.8	96.4	96.2	96.5	97.7	97.5
East Renfrewshire <sup>2, 3, 4, 5, 6, 7</sup>	95.9	96.4	96.2	96.5	96.8	97.2	97.6	97.8	98.0	97.6	97.8
Edinburgh, City of <sup>3, 4</sup>	92.6	92.9	93.0	92.8	94.3	94.6	94.5	94.9	95.2	96.4	96.6
Eilean Siar <sup>2</sup>	93.7	94.3	94.6	94.5	94.6	94.6	95.2	95.2	95.6	95.9	96.1
Falkirk <sup>3, 4, 5, 6, 7</sup>	96.2	96.4	96.1	96.0	96.1	96.1	95.6	95.6	95.6	96.0	96.4
Fife <sup>2, 3, 4, 5, 6, 7</sup>	94.3	94.3	93.5	93.9	93.8	95.2	95.4	95.5	95.4	95.7	95.8
Glasgow City <sup>2, 3, 4, 5, 6, 7</sup>	86.0	88.0	90.0	92.0	92.3	92.6	93.1	93.9	94.6	94.7	94.9
Highland	95.4	95.5	95.3	95.0	95.4	95.5	95.6	95.5	95.2	95.6	96.1
Inverclyde	93.1	93.5	93.3	93.7	94.0	94.2	94.2	94.5	94.8	95.1	95.3
Midlothian <sup>2, 4</sup>	94.3	94.6	94.1	92.7	93.0	93.6	93.9	93.5	93.8	94.4	94.5
Moray <sup>2, 4, 5, 6, 7</sup>	96.6	96.8	96.7	96.8	97.0	97.3	95.6	95.1	94.4	95.6	95.9
North Ayrshire <sup>4, 5, 6, 7</sup>	93.3	93.8	93.6	93.8	93.6	93.6	93.5	94.8	94.6	94.7	94.7
North Lanarkshire <sup>2, 3, 4, 5, 6, 7</sup>	94.6	94.8	94.2	94.5	94.5	94.4	94.0	93.6	93.9	93.8	94.0
Orkney Islands <sup>3, 4, 5, 6, 7</sup>	97.8	97.7	97.4	97.7	97.6	97.5	98.1	97.7	97.8	98.0	98.0
Perth & Kinross <sup>2, 6, 7</sup>	96.6	96.4	96.2	96.3	97.2	97.7	97.4	97.2	97.0	98.5	97.9
Renfrewshire <sup>2, 3, 4, 5, 6, 7</sup>	94.9	95.0	94.5	94.6	95.1	95.6	95.9	96.0	96.0	96.0	96.0
Scottish Borders	96.8	96.6	96.7	96.6	96.4	96.5	96.6	96.6	96.5	96.5	96.4
Shetland Islands	96.3	96.4	96.5	96.5	96.4	96.5	96.5	96.9	97.2	97.3	97.2
South Ayrshire	94.8	95.3	94.7	94.8	95.2	94.8	94.9	94.8	94.8	94.6	94.9
South Lanarkshire <sup>2, 3, 4, 5, 6, 7</sup>	95.1	95.2	94.9	94.9	94.7	95.6	95.7	95.7	95.8	95.9	96.0
Stirling <sup>3, 4</sup>	96.9	97.1	97.1	97.2	97.4	97.3	97.7	97.7	97.4	97.7	97.8
West Dunbartonshire <sup>2, 3, 4, 5, 6, 7</sup>	92.1	92.8	93.0	94.1	94.1	94.2	94.4	94.5	95.0	94.4	95.1
West Lothian <sup>5, 6, 7</sup>	93.8	94.0	94.0	94.4	94.4	94.1	94.7	94.3	94.8	95.1	95.6

**Source:** Up to 2012-13 - Statutory Performance Indicators published by Audit Scotland; From 2013-14 - Information supplied by local authorities to Scottish Government through the CTRR statistical return.

<sup>1</sup> The figures exclude Council Tax Benefit/Reduction 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.

<sup>2</sup> For 2011-12; <sup>3</sup> For 2012-13; <sup>4</sup> For 2013-14; <sup>5</sup> For 2014-15; <sup>6</sup> For 2015-16; <sup>7</sup> For 2016-17: local authorities have reported collection rates on a 'line by line' accounting basis. Prior returns did not request this.

<sup>a</sup> Provisional figures.

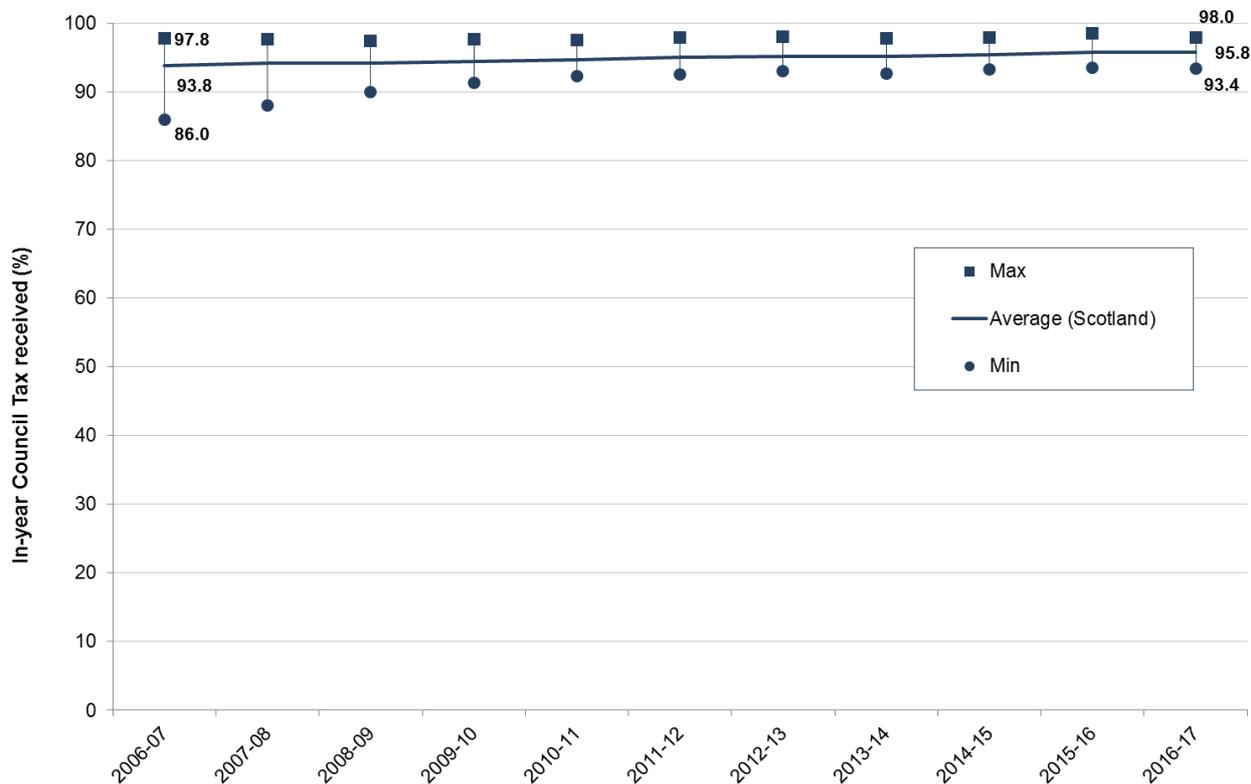
Table 2 shows the Council Tax in-year collection rates - that is, the amount of Council Tax collected by the end of the relevant billing year, as a percentage of billed Council Tax. In-year collection rates have increased steadily from 87.2% for Scotland as a whole in 1998-99; to 93.8% in 2006-07; to 95.8% in 2016-17. This 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 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 86.0% in 2006-07 to 94.9% in 2016-17. Hence, variation of in-year collection rates between local authorities is now far less pronounced than in earlier years.

The trends described above are illustrated in Chart 2, which shows the increasing in-year collection rate for Scotland and the reduction in variation between collection rates for individual local authorities.

Until 2012-13, the Accounts Commission published the comparative in-year Council Tax collection rates for each local authority. The local government community, through the Society of Local Authority Chief Executives and Senior Managers (SOLACE) and the Improvement Service, now produce this performance information through the Local Government Benchmarking Framework.

**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 2017, by year to which the bill refers and Local Authority <sup>1</sup>**

	Year to which bill refers										
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Scotland</b>	<b>97.1</b>	<b>97.0</b>	<b>96.9</b>	<b>97.0</b>	<b>97.1</b>	<b>97.1</b>	<b>97.0</b>	<b>96.8</b>	<b>96.7</b>	<b>96.4</b>	<b>95.8</b>
Aberdeen City	97.4	97.3	97.3	97.2	97.2	97.2	97.2	97.1	97.2	96.6	95.2
Aberdeenshire	98.8	98.8	98.5	98.4	98.4	98.4	98.4	98.1	97.9	97.4	96.1
Angus <sup>2</sup>	98.4	98.4	98.2	98.1	98.8	99.1	98.8	98.5	98.4	98.4	97.9
Argyll & Bute	98.2	98.2	98.1	98.1	98.0	98.0	98.1	98.1	97.2	97.0	95.8
Clackmannanshire <sup>2</sup>	97.1	97.6	96.6	96.9	97.9	97.1	97.0	96.9	97.1	96.8	95.9
Dumfries & Galloway	98.1	98.0	98.0	98.0	97.9	97.9	97.8	97.6	97.4	96.9	95.9
Dundee City <sup>2</sup>	95.5	96.0	95.9	95.9	97.0	96.9	96.6	95.9	95.3	94.8	93.4
East Ayrshire <sup>2</sup>	98.2	97.7	97.8	98.0	98.0	97.6	97.6	97.1	97.0	95.9	94.1
East Dunbartonshire	98.2	98.3	98.1	98.2	98.3	98.3	98.2	98.0	98.0	97.8	96.8
East Lothian <sup>2</sup>	98.1	98.0	97.8	97.9	97.8	97.9	97.9	97.7	97.8	98.4	97.5
East Renfrewshire <sup>2</sup>	98.5	98.4	98.3	98.4	98.5	99.2	99.0	99.1	99.0	98.5	97.8
Edinburgh, City of	96.4	96.6	96.3	96.4	96.6	96.5	96.4	96.1	96.8	96.4	96.6
Eilean Siar	98.5	98.5	98.4	98.2	98.2	98.2	98.1	97.8	97.9	97.6	96.1
Falkirk <sup>2</sup>	98.5	98.4	98.1	98.0	98.1	98.0	97.6	97.2	97.1	97.0	96.4
Fife <sup>2</sup>	98.0	97.7	97.3	97.5	97.5	97.5	97.5	97.4	97.0	96.7	95.8
Glasgow City <sup>2</sup>	91.4	92.0	92.2	93.8	94.1	94.2	94.1	94.2	93.6	94.2	94.9
Highland	98.5	98.4	98.2	98.0	98.1	98.0	98.0	97.6	97.2	96.9	96.1
Inverclyde	96.8	96.5	96.6	96.5	96.6	96.5	96.4	96.2	96.2	96.0	95.3
Midlothian	97.1	96.9	96.4	96.0	95.8	96.3	96.5	96.2	95.9	95.8	94.5
Moray <sup>2</sup>	98.9	98.8	98.7	98.8	98.7	98.6	98.2	97.6	96.6	97.1	95.9
North Ayrshire <sup>2</sup>	97.1	96.8	96.5	96.6	96.2	96.1	95.9	97.0	96.6	96.0	94.7
North Lanarkshire <sup>2</sup>	97.2	96.8	96.4	96.3	96.3	96.0	95.8	95.4	95.1	94.4	94.0
Orkney Islands <sup>2</sup>	99.6	99.4	99.2	99.3	99.3	99.3	99.2	99.1	99.0	98.7	98.0
Perth & Kinross <sup>2</sup>	98.4	97.8	97.7	97.8	97.8	97.9	98.1	98.2	97.9	97.5	97.9
Renfrewshire <sup>2</sup>	97.2	97.0	96.7	97.1	97.0	97.0	97.3	97.0	97.0	96.4	96.0
Scottish Borders	98.4	98.3	98.0	97.9	97.7	97.8	97.8	97.7	97.4	97.1	96.4
Shetland Islands	99.6	99.5	99.5	99.5	99.5	99.4	99.3	99.1	99.0	98.6	97.2
South Ayrshire	98.0	97.9	97.8	97.7	97.6	97.6	97.4	97.2	97.1	96.4	94.9
South Lanarkshire <sup>2</sup>	97.4	97.3	97.0	96.9	96.7	97.5	97.4	97.3	97.2	97.0	96.0
Stirling	98.9	98.9	98.8	98.8	98.8	98.7	98.6	98.6	98.5	98.5	97.8
West Dunbartonshire <sup>2</sup>	95.7	95.1	95.4	94.3	94.2	93.6	93.4	92.6	91.8	91.2	95.1
West Lothian <sup>2</sup>	97.2	97.1	96.7	96.6	96.5	96.3	95.9	95.4	95.4	95.3	95.6

**Source:** Information supplied by local authorities to the Scottish Government on the CTRR statistical return.

<sup>1</sup> 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. They are before any amounts written off for bad or doubtful debt and reflect any correction to liabilities following billing.

<sup>2</sup> These local authorities have reported their collection rates on a 'line by line' accounting basis. Statistical collections prior to 2011-12 did not ask for this information.

Table 3 shows the percentage of Council Tax for specific billing years, received by 31 March 2017. For 2016-17 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.

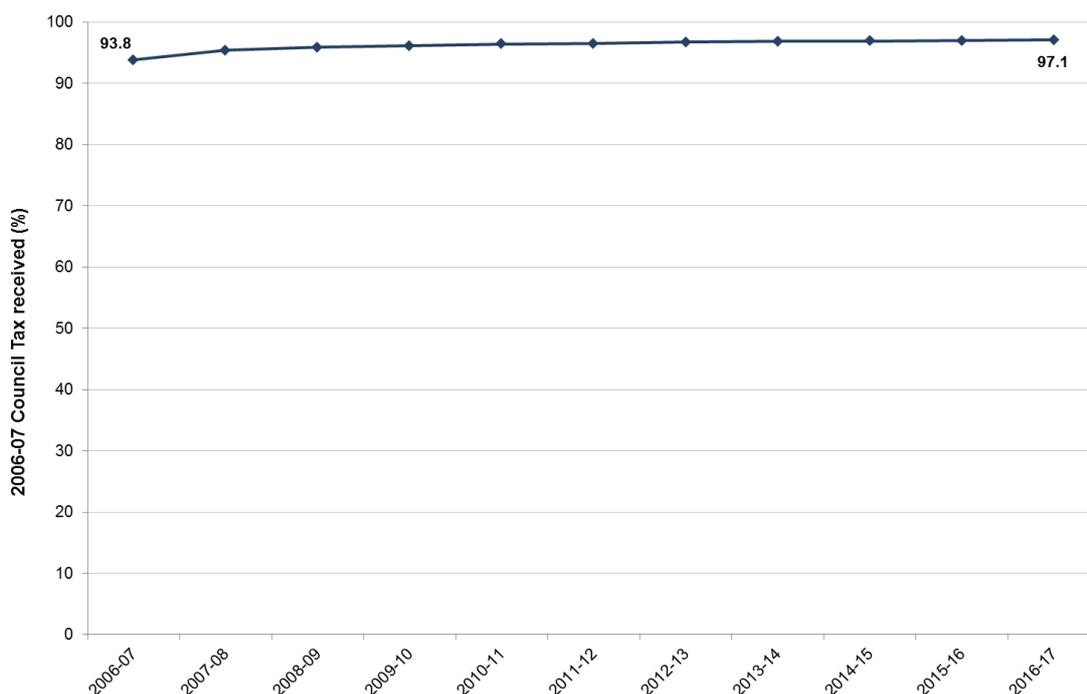
Table 4 gives a further representation of how in-year collection has improved over the last decade, from 93.8% for Scotland as a whole in 2006-07 to 95.8% in 2016-17. Conversely, the percentages of Council Tax being collected *after* each billing year have fallen sharply, from 3.3% for the 2006-07 billing year to 0.7% for the 2015-16 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 (e.g. the 0.7% collected after 2015-16 is over a period of one year only).

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 2006-07 (the left-most column of figures) the in-year collection rate was 93.8%. By the end of the next year (2007-08), the collection rate had risen to 95.4%. It had risen to 95.9% by the end of 2008-09, then more slowly to 97.1% by 2016-17. 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%.
- A further 1% or so is collected in the following year.
- 'Final' collection can reasonably be expected to exceed 97%.

**Chart 3: 2006-07 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 2017, by year to which the bill refers <sup>1</sup>**

	Year to which bill refers										
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Percentage collected in billing year	93.8	94.2	94.3	94.4	94.7	95.1	95.2	95.2	95.4	95.7	95.8
Percentage collected after billing year	3.3	2.8	2.6	2.6	2.3	2.0	1.8	1.6	1.2	0.7	0.0
Percentage received as at 31 March 2017	97.1	97.0	96.9	97.0	97.1	97.1	97.0	96.8	96.7	96.4	95.8

**Source:** In-year to 2012-13 – Statutory Performance Indicators published by Audit Scotland; Otherwise information supplied by local authorities to Scottish Government on the CTRR statistical return.

<sup>1</sup> 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. 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 <sup>1</sup>**

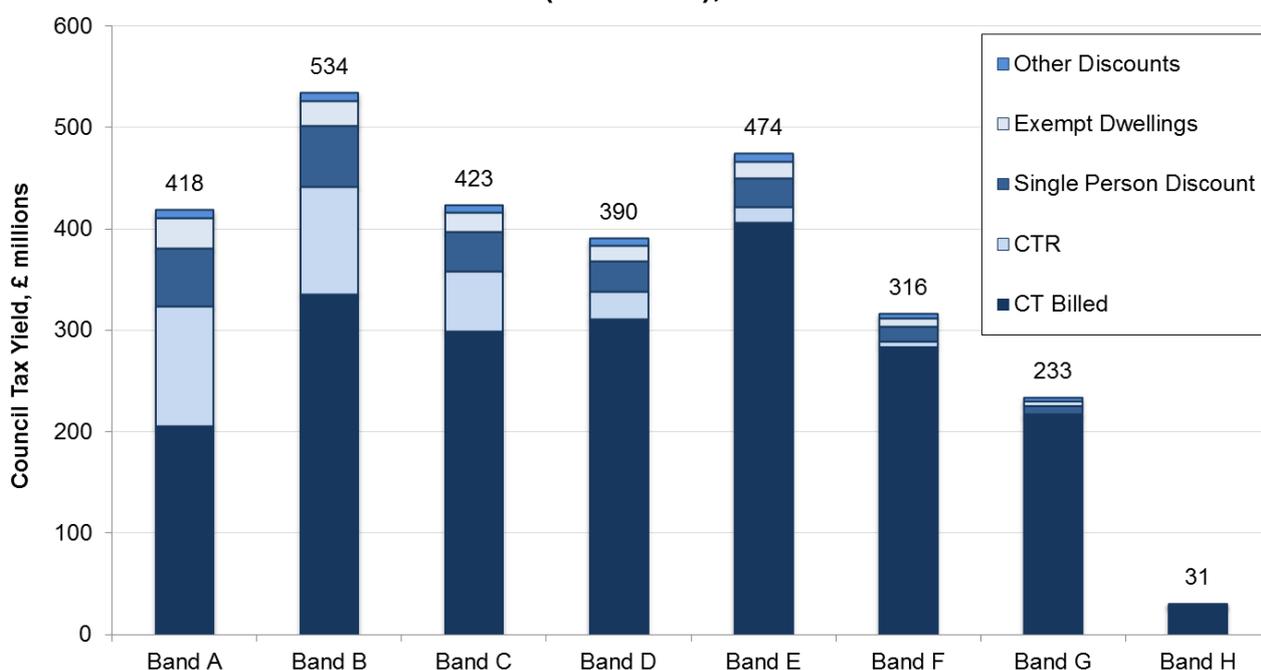
	Year to which bill refers										
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Percentage received as at year end (31 March)	2006-07	93.8									
	2007-08	95.4	94.2								
	2008-09	95.9	95.6	94.3							
	2009-10	96.1	95.9	95.4	94.4						
	2010-11	96.4	96.2	95.8	95.6	94.7					
	2011-12	96.5	96.4	96.1	96.0	95.9	95.1				
	2012-13	96.7	96.6	96.3	96.4	96.3	96.0	95.2			
	2013-14	96.8	96.7	96.5	96.6	96.5	96.4	96.1	95.2		
	2014-15	96.9	96.9	96.7	96.7	96.8	96.7	96.5	96.2	95.4	
	2015-16	97.0	97.0	96.8	96.9	96.9	96.9	96.8	96.6	96.3	95.7
	2016-17	97.1	97.0	96.9	97.0	97.1	97.1	97.0	96.8	96.7	96.4

**Source:** In-year to 2012-13 – Statutory Performance Indicators published by Audit Scotland; Otherwise information supplied by local authorities to Scottish Government on the CTRR statistical return.

<sup>1</sup> 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. 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), 2015-16**



Source: Scottish Local Government Financial Statistics 2015-16, <http://www.gov.scot/Publications/2017/02/1688>

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. This publication is concerned with the Council Tax billed each year, which is currently approximately £2.1 billion.

**Table 6: Local Authority Revenue Funding, 2015-16**

Income Source	Funding (£000s)	Proportion
General Revenue Funding	7,146,854	59.5%
Non-Domestic Rates	2,791,322	23.3%
Council Tax	2,054,823	17.1%
Other Sources	9,727	0.1%
<b>Total Funding</b>	<b>12,002,726</b>	<b>100.0%</b>

Source: Scottish Local Government Financial Statistics 2015-16, <http://www.gov.scot/Publications/2017/02/1688>

In 2015-16, the latest audited figures, Council Tax income (for all billing years) amounted to £2.055 billion. This accounted for 17.1%, just over one-sixth, of total local authority revenue funding (£12.003 billion).

## 4. Background notes

### 4.1 Data definitions

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

The figures exclude Council Tax Benefit/Reduction; 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. Figures from 1993-94 to 1995-96 include the amounts billed and collected for Water Charges.

### 4.2 Data sources

The Scottish Government's Council Tax 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 - their continued co-operation is gratefully acknowledged. 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 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:

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

### 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:

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

More information on Local Government Finance statistics at:

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

## **A National Statistics publication for Scotland**

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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 / social research publication>:

- are available in more detail through Scottish Neighbourhood Statistics
- are available via an alternative route <specify or delete this text>
- may be made available on request, subject to consideration of legal and ethical factors. Please contact [dave.sorensen@gov.scot](mailto:dave.sorensen@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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