

Council Tax Collection Statistics, 2017-18

(published 27 June 2018)

This statistics publication provides Council Tax collection figures for Scottish local authorities, up to and including the financial year 2017-18.

Key Points

- In 2017-18 for Scotland as a whole, the total amount of Council Tax billed (after Council Tax Reduction) was £2.332 billion. Of this total, £2.238 billion, or 96.0 per cent, was collected by 31 March 2018. This provisional in-year collection rate represents a slight increase on the figure for the previous year.
- Between 1993-94 and 2017-18, the overall total amount of Council Tax billed in Scotland was £40.915 billion, of which £39.645 billion, or 96.9 per cent, was collected by 31 March 2018.
- Provisional in-year Council Tax collection rates for 2017-18 ranged from 93.9 per cent to 97.9 per cent across the 32 local authorities.
- In-year collection rates have improved steadily from 87.2 per cent in 1998-99 to 94.2 per cent in 2007-08 and now 96.0 per cent in 2017-18.
- The provisional amount of Council Tax Reduction awarded in Scotland in 2017-18 was £329.4 million. Therefore, the theoretical total Council Tax charge for 2017-18 (before Council Tax Reduction) was £2.661 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. Changes in Council Tax since last year's Publication.

The following changes came into effect on 1st April 2017:

- The multipliers for dwellings in Council Tax Bands E to H were increased. These multipliers are applied to the Band D Council Tax rate set by each Council to produce the Council Tax rate for dwellings in Bands E to H.
- The Council Tax freeze in place between 2008-09 and 2016-17 ended and the 2017-18 Local Government Finance settlement included an agreement between the Scottish Government and local government for locally determined Council Tax increases to be capped at 3 per cent.
- A number of amendments to the Council Tax Reduction Scheme were applied, including the uprating of various elements for inflation and an increase to the relief available for households with children.

The figures reported in this publication should be interpreted in light of these changes.

2. 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 2018	Amount uncollected (£000s) as at 31 March 2018	Percentage received as at 31 March 2018 ^a
Latest Year to 31 March 2018	2017-18	2,331,702	2,238,486	93,215	96.0
	2016-17	2,140,310	2,062,687	77,623	96.4
	2015-16	2,106,143	2,037,365	68,778	96.7
	2014-15	2,070,814	2,006,642	64,172	96.9
	2013-14	2,031,968	1,972,615	59,353	97.1
	2012-13	2,000,629	1,944,131	56,498	97.2
	2011-12	1,979,196	1,924,397	54,798	97.2
	2010-11	1,964,478	1,909,330	55,148	97.2
	2009-10	1,957,082	1,900,772	56,310	97.1
	2008-09	1,956,450	1,897,151	59,299	97.0
	2007-08	1,931,105	1,875,508	55,597	97.1
Previous Years	2006-07	1,858,473	1,805,530	52,943	97.2
	2005-06	1,768,536	1,719,010	49,526	97.2
	2004-05	1,658,902	1,613,110	45,792	97.2
	2003-04	1,573,343	1,527,812	45,531	97.1
	2002-03	1,497,415	1,453,493	43,923	97.1
	2001-02	1,412,469	1,370,539	41,930	97.0
	2000-01	1,324,398	1,284,100	40,299	97.0
	1999-00	1,243,879	1,207,018	36,861	97.0
	1998-99	1,193,374	1,154,140	39,234	96.7
	1997-98	1,114,518	1,075,304	39,214	96.5
	1996-97	1,001,898	965,672	36,226	96.4
	1993-94 to 1995-96	2,798,273	2,699,869	98,403	96.5
Total for previous years	1993-94 to 2016-17	38,583,652	37,406,194	1,177,458	96.9
Total for all years to 31 March 2018	1993-94 to 2017-18	40,915,354	39,644,681	1,270,673	96.9

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

^a Years prior to 2017-18 are closer to final collection rates as local authorities have had longer to collect late payments. The 2017-18 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 2018 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.

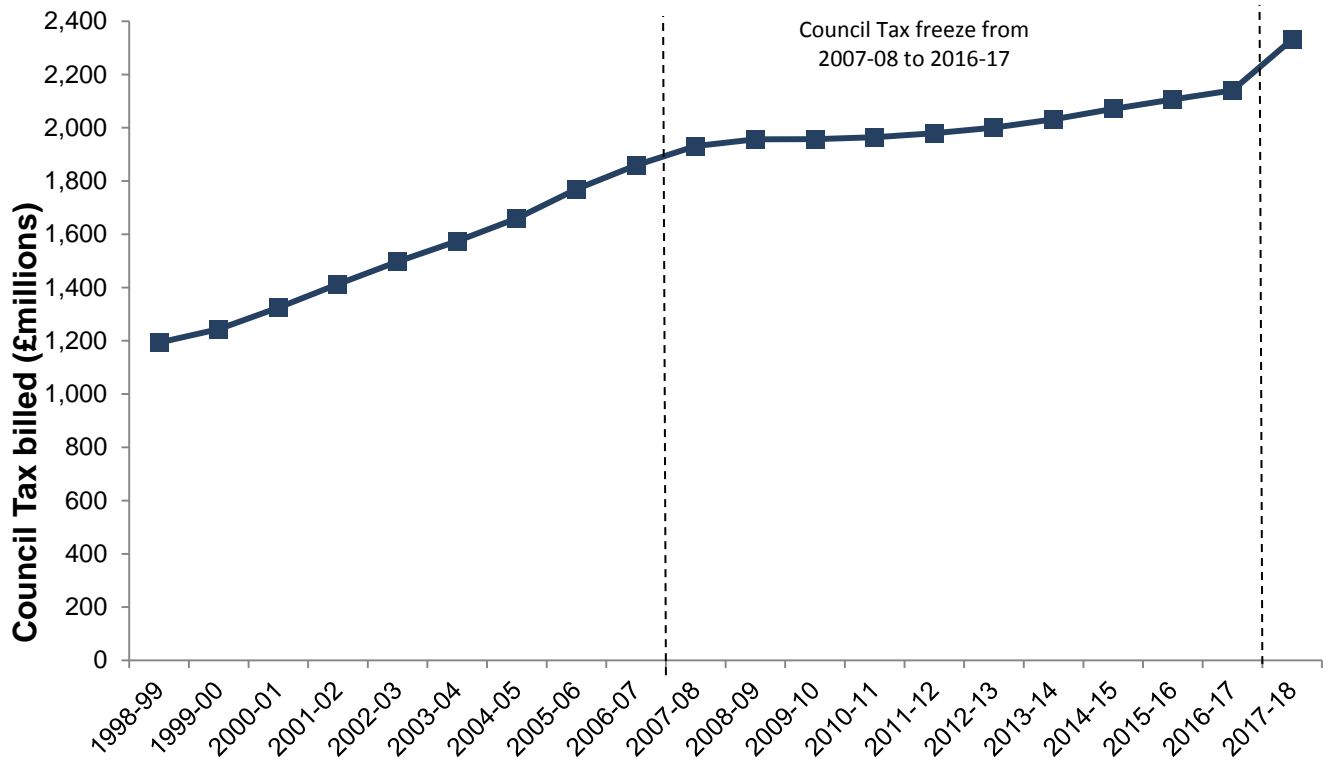
The net amount billed rose sharply from £1.002 billion in 1996-97 to £1.931 billion (in cash terms) in 2007-08, principally due to increases in Council Tax levels, but with an additional smaller increase due to growth in the tax base (mainly due to an increase in the number of dwellings). In 2007-08 the Scottish Government and COSLA agreed a freeze in the Council Tax¹, reflected in the data where the net amount billed flattens off between 2007-08 and 2016-17. 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 9 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 2017-18. The increase in net amount billed between 2016-17 and 2017-18 will therefore reflect increased charges for properties in Bands E-H effective from April 2017, locally determined increases and any increase in the tax base. This pattern is shown in Chart 1.

Table 1 shows the amount and percentage collected as at 31 March 2018. For earlier years there has been a comparatively long time to collect any late payments, whereas for more recent years (particularly 2017-18), there has been less time available. This is the main reason why the 'percentage received at 31 March 2018' data show slightly lower percentages received for the later years. For the earlier years, the amount of Council Tax recovered reduces; 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 2016-17 showing percentages received of between 96.4 per cent and 97.2 per cent (including the combined period 1993-94 to 1995-96).

¹ Band D Council Tax levels each year are shown at:

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

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



3. Council Tax collection rates

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

	Percentage collected in billing year										
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 ^a
Scotland	94.2	94.3	94.4	94.7	95.1	95.2	95.2	95.4	95.7	95.8	96.0
Aberdeen City	93.8	94.5	94.0	93.3	93.7	94.2	94.2	95.2	95.3	95.2	95.0
Aberdeenshire	96.1	96.0	95.7	95.8	96.2	96.2	96.2	96.4	96.1	96.1	96.1
Angus ^{2, 3, 4, 5, 6, 7, 8}	96.6	96.5	96.5	97.4	97.9	97.7	97.6	97.6	97.8	97.9	97.8
Argyll & Bute	95.8	96.0	95.9	96.1	96.1	96.3	95.8	95.2	96.0	95.8	95.8
Clackmannanshire ^{2, 3, 4, 5, 6, 7, 8}	92.6	92.9	93.1	93.3	95.2	95.3	95.1	95.1	95.8	95.9	95.9
Dumfries & Galloway	95.0	95.3	95.4	95.5	95.7	95.8	96.0	96.0	96.1	95.9	96.1
Dundee City ^{2, 3, 4, 5, 6, 7, 8}	92.1	91.3	91.4	92.9	93.3	93.1	92.7	93.3	93.6	93.4	93.9
East Ayrshire ^{2, 3, 4, 5, 6, 7, 8}	92.4	94.1	94.1	94.2	94.3	93.8	93.7	94.0	93.9	94.1	94.2
East Dunbartonshire	96.2	96.3	96.5	96.6	96.6	96.6	96.2	96.6	96.7	96.8	97.1
East Lothian ^{7, 8}	96.2	96.1	95.4	95.3	95.8	96.4	96.2	96.5	97.7	97.2	97.0
East Renfrewshire ^{2, 3, 4, 5, 6, 7, 8}	96.4	96.2	96.5	96.8	97.2	97.6	97.8	98.0	97.6	97.8	97.8
Edinburgh, City of ^{3, 4}	92.9	93.0	92.8	94.3	94.6	94.5	94.9	95.2	96.4	96.6	96.9
Eilean Siar ²	94.3	94.6	94.5	94.6	94.6	95.2	95.2	95.6	95.9	96.1	95.7
Falkirk ^{3, 4, 5, 6, 7, 8}	96.4	96.1	96.0	96.1	96.1	95.6	95.6	95.6	96.0	96.4	96.6
Fife ^{2, 3, 4, 5, 6, 7, 8}	94.3	93.5	93.9	93.8	95.2	95.4	95.5	95.4	95.7	95.8	95.8
Glasgow City ^{2, 3, 4, 5, 6, 7, 8}	88.0	90.0	92.0	92.3	92.6	93.1	93.9	94.6	94.7	94.9	95.0
Highland	95.5	95.3	95.0	95.4	95.5	95.6	95.5	95.2	95.6	96.1	96.1
Inverclyde	93.5	93.3	93.7	94.0	94.2	94.2	94.5	94.8	95.1	95.3	95.5
Midlothian ^{2, 4}	94.6	94.1	92.7	93.0	93.6	93.9	93.5	93.8	94.4	94.5	95.1
Moray ^{2, 4, 5, 6, 7, 8}	96.8	96.7	96.8	97.0	97.3	95.6	95.1	94.4	95.6	95.9	96.7
North Ayrshire ^{4, 5, 6, 7, 8}	93.8	93.6	93.8	93.6	93.6	93.5	94.8	94.6	94.7	94.7	94.8
North Lanarkshire ^{2, 3, 4, 5, 6, 7, 8}	94.8	94.2	94.5	94.5	94.4	94.0	93.6	93.9	93.8	94.0	94.2
Orkney Islands ^{3, 4, 5, 6, 7, 8}	97.7	97.4	97.7	97.6	97.5	98.1	97.7	97.8	98.0	98.0	97.9
Perth & Kinross ^{2, 6, 7}	96.4	96.2	96.3	97.2	97.7	97.4	97.2	97.0	98.5	97.9	97.8
Renfrewshire ^{2, 3, 4, 5, 6, 7, 8}	95.0	94.5	94.6	95.1	95.6	95.9	96.0	96.0	96.0	96.0	96.1
Scottish Borders	96.6	96.7	96.6	96.4	96.5	96.6	96.6	96.5	96.5	96.6	96.6
Shetland Islands	96.4	96.5	96.5	96.4	96.5	96.5	96.9	97.2	97.3	97.2	97.4
South Ayrshire ⁸	95.3	94.7	94.8	95.2	94.8	94.9	94.8	94.8	94.6	94.9	96.1
South Lanarkshire ^{2, 3, 4, 5, 6, 7, 8}	95.2	94.9	94.9	94.7	95.6	95.7	95.7	95.8	95.9	96.0	96.2
Stirling ^{3, 4}	97.1	97.1	97.2	97.4	97.3	97.7	97.7	97.4	97.7	97.8	97.8
West Dunbartonshire ^{2, 3, 4, 5, 6, 7, 8}	92.8	93.0	94.1	94.1	94.2	94.4	94.5	95.0	94.4	95.1	95.4
West Lothian ^{5, 6, 7, 8}	94.0	94.0	94.4	94.4	94.1	94.7	94.3	94.8	95.1	95.6	96.1

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.

¹ 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.

² For 2011-12; ³ For 2012-13; ⁴ For 2013-14; ⁵ For 2014-15; ⁶ For 2015-16; ⁷ For 2016-17; ⁸ For 2017-18: local authorities have reported collection rates on a 'line by line' accounting basis. Prior returns did not request this.

^a 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 per cent for Scotland as a whole in 1998-99; to 94.2 per cent in 2007-08; to 96.0 per cent in 2017-18. 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 88.0 per cent in 2007-08 to 95.0 per cent in 2017-18. 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

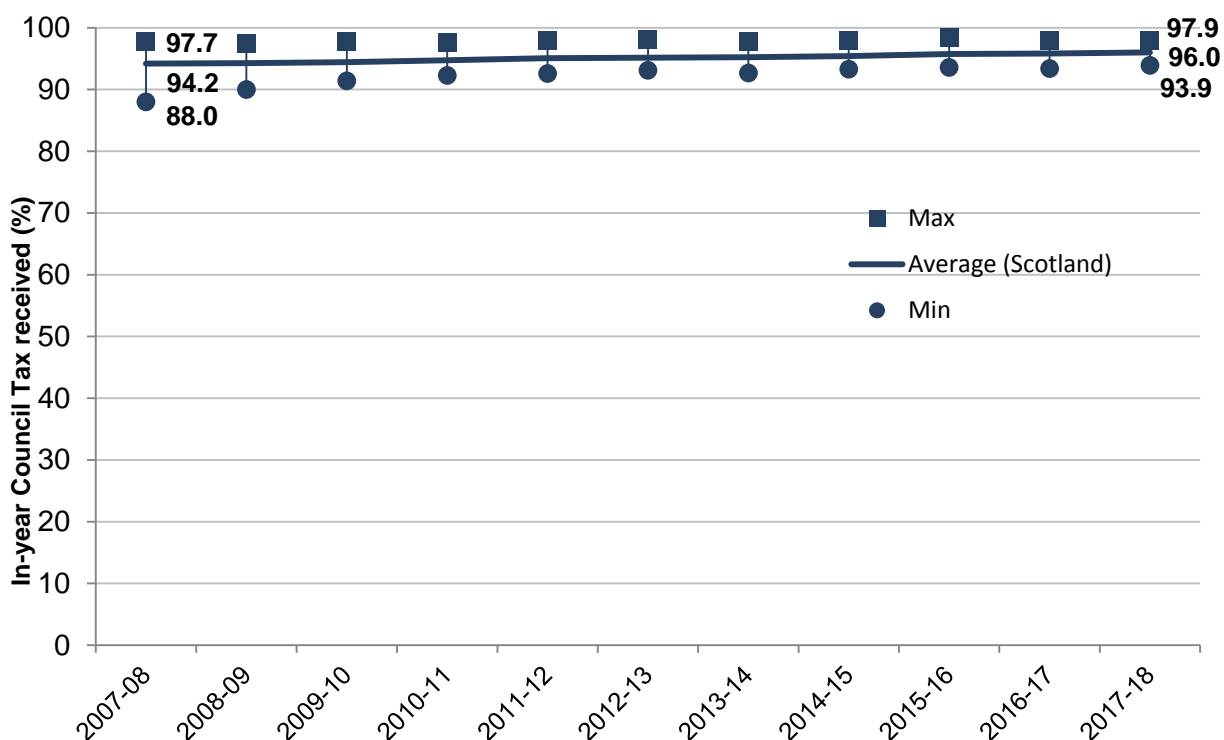


Table 3: Percentage of Council Tax received as at 31 March 2018, by year to which the bill refers and Local Authority ¹

	Year to which bill refers										
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Scotland	97.1	97.0	97.1	97.2	97.2	97.2	97.1	96.9	96.7	96.4	96.0
Aberdeen City	97.4	97.4	97.3	97.3	97.3	97.3	97.3	97.4	97.0	96.5	95.0
Aberdeenshire	98.8	98.6	98.5	98.5	98.5	98.5	98.3	98.1	97.8	97.2	96.1
Angus ²	98.4	98.3	98.2	98.8	99.2	98.9	98.7	98.3	98.6	98.5	97.8
Argyll & Bute	98.2	98.2	98.2	98.1	98.1	98.2	98.2	97.5	97.4	96.7	95.8
Clackmannanshire ²	97.3	97.3	97.6	97.7	97.7	97.6	97.1	97.2	97.0	96.3	95.9
Dumfries & Galloway	98.1	98.1	98.1	98.0	98.0	97.9	97.8	97.6	97.2	96.8	96.1
Dundee City ²	96.1	96.0	96.0	97.0	97.0	96.8	96.2	94.2	95.3	94.9	93.9
East Ayrshire ²	97.8	97.9	98.1	98.1	97.8	97.8	97.3	97.3	96.5	95.6	94.2
East Dunbartonshire	98.4	98.1	98.2	98.4	98.3	98.3	98.4	98.4	98.2	97.9	97.1
East Lothian ²	98.0	97.8	98.0	97.9	98.0	98.0	97.9	97.9	98.5	97.7	97.0
East Renfrewshire ²	98.4	98.3	98.5	98.6	99.2	99.1	99.1	99.1	98.7	98.4	97.8
Edinburgh, City of	96.7	96.5	96.5	96.8	96.6	96.6	96.9	97.1	96.8	96.4	96.9
Eilean Siar	98.6	98.5	98.4	98.4	98.3	98.3	98.1	98.1	97.9	97.3	95.7
Falkirk ²	98.4	98.2	98.1	98.2	98.1	97.8	97.4	97.5	97.5	97.2	96.6
Fife ²	97.7	97.4	97.6	97.6	97.6	97.7	97.6	97.2	97.1	96.6	95.8
Glasgow City ²	92.2	92.4	94.0	94.3	94.4	94.3	94.5	94.4	94.3	94.1	95.0
Highland	98.5	98.3	98.1	98.2	98.1	98.1	97.8	97.4	97.3	97.1	96.1
Inverclyde	96.6	96.7	96.7	96.8	96.8	96.8	96.6	96.6	96.6	95.8	95.5
Midlothian	96.9	96.5	96.2	95.9	96.5	96.7	96.4	96.2	96.3	96.0	95.1
Moray ²	98.9	98.8	98.9	98.8	98.8	98.4	97.9	97.1	97.7	97.1	96.7
North Ayrshire ²	96.9	96.6	96.7	96.4	96.3	96.1	97.2	96.9	96.4	95.6	94.8
North Lanarkshire ²	96.8	96.4	96.4	96.4	96.1	95.9	95.6	95.3	94.9	94.8	94.2
Orkney Islands ²	99.4	99.3	99.4	99.4	99.3	99.3	99.2	99.2	99.0	98.7	97.9
Perth & Kinross ²	98.0	97.8	97.9	97.9	98.0	98.2	98.3	98.0	97.8	97.5	97.8
Renfrewshire ²	97.0	96.8	97.2	97.1	97.1	97.5	96.8	96.5	96.3	96.2	96.1
Scottish Borders	98.3	98.1	98.0	97.7	97.9	97.9	97.8	97.6	97.4	97.3	96.6
Shetland Islands	99.6	99.6	99.5	99.5	99.4	99.3	99.2	99.2	99.0	98.6	97.4
South Ayrshire	98.0	97.9	97.8	97.7	97.7	97.5	97.4	97.3	96.8	96.8	96.1
South Lanarkshire ²	97.4	97.1	97.1	96.9	97.6	97.6	97.5	97.5	97.3	96.8	96.2
Stirling ²	98.9	98.8	98.8	98.8	98.7	98.7	98.7	98.7	98.7	98.5	97.8
West Dunbartonshire ²	95.4	95.6	94.7	94.6	94.1	93.9	93.2	92.5	92.1	91.5	95.4
West Lothian ²	97.2	96.8	96.7	96.6	96.5	96.1	95.8	95.8	95.9	95.9	96.1

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

¹ 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.

² 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 2018. For 2017-18 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, collection of Council Tax is more challenging - hence, for these years, the percentages received are converging towards final collection rates.

Table 4 gives a further representation of how in-year collection has improved over the last decade, from 94.2 per cent for Scotland as a whole in 2007-08 to 96.0 per cent in 2017-18. Conversely, the percentages of Council Tax being collected *after* each billing year have correspondingly reduced, from 2.9 per cent for the 2007-08 billing year to 0.5 per cent for the 2016-17 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 0.5 per cent collected after 2016-17 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 2007-08 (the left-most column of figures) the in-year collection rate was 94.2 per cent. By the end of the next year (2008-09), the collection rate had risen to 95.6 per cent. It had risen to 95.9 per cent by the end of 2009-10, then more slowly to 97.1 per cent by 2017-18. 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.
- A further 1 per cent or so is collected in the following year.
- ‘Final’ collection can reasonably be expected to exceed 97 per cent.

Chart 3: 2007-08 Council Tax percentage received as at 31 March each year

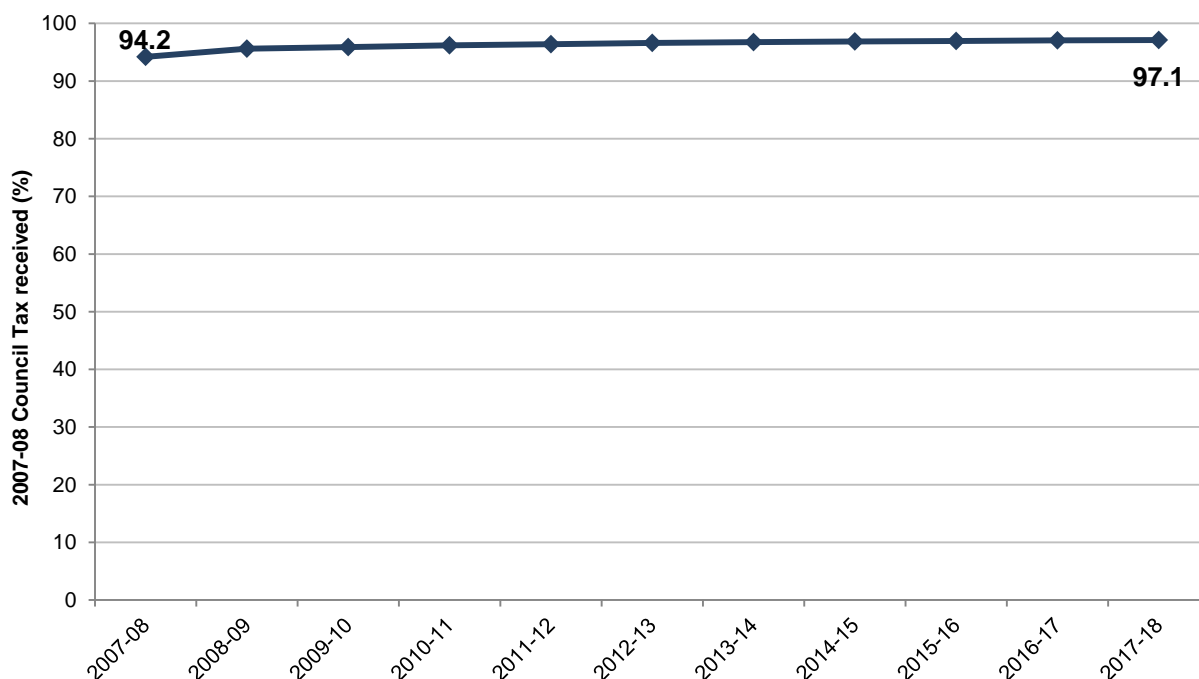


Table 4: In-year Council Tax percentage received and total Council Tax percentage received as at 31 March 2018, by year to which the bill refers ^{1, 2}

	Year to which bill refers										
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Percentage collected in billing year	94.2	94.3	94.4	94.7	95.1	95.2	95.2	95.4	95.7	95.8	96.0
Percentage collected after billing year	2.9	2.7	2.7	2.5	2.1	2.0	1.9	1.5	1.0	0.5	0.0
Percentage received as at 31 March 2018	97.1	97.0	97.1	97.2	97.2	97.2	97.1	96.9	96.7	96.4	96.0

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.

¹ 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.

² Components may not sum to total due to rounding.

Table 5: Percentage of Council Tax received as at 31 March each year, by year to which the bill refers ¹

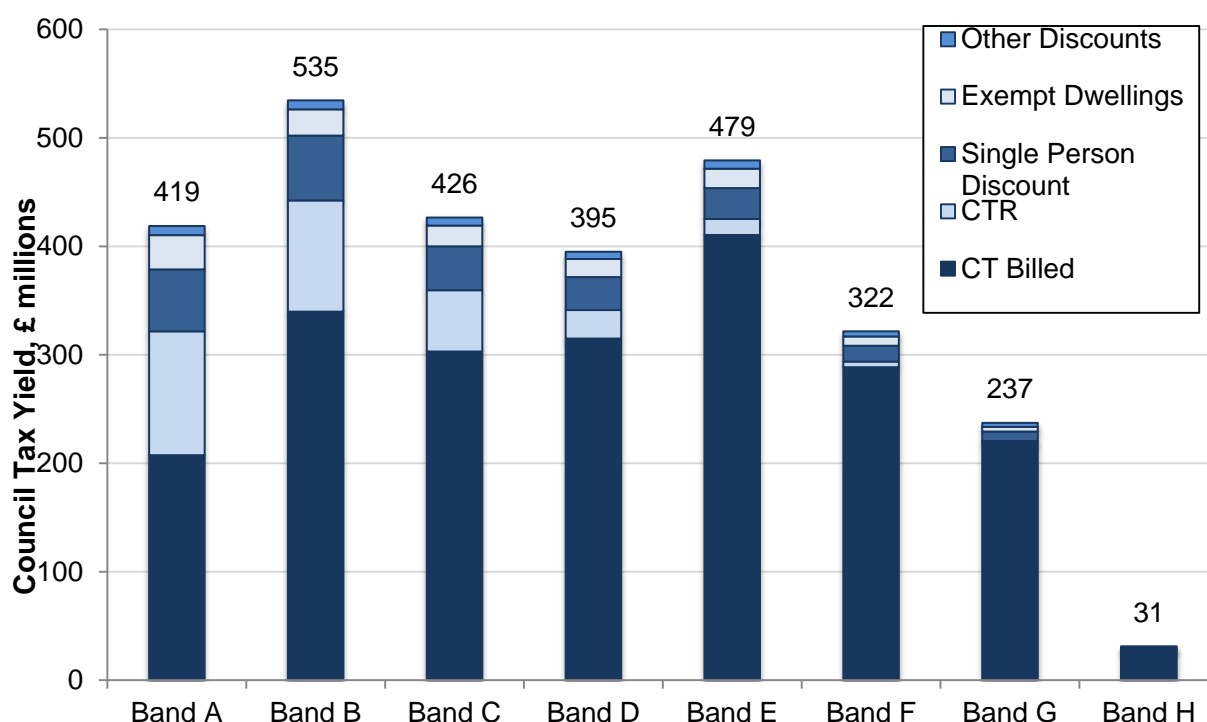
	Year to which bill refers										
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Percentage received as at year end (31 March)	2007-08	94.2									
	2008-09	95.6	94.3								
	2009-10	95.9	95.4	94.4							
	2010-11	96.2	95.8	95.6	94.7						
	2011-12	96.4	96.1	96.0	95.9	95.1					
	2012-13	96.6	96.3	96.4	96.3	96.0	95.2				
	2013-14	96.7	96.5	96.6	96.5	96.4	96.1	95.2			
	2014-15	96.9	96.7	96.7	96.8	96.7	96.5	96.2	95.4		
	2015-16	97.0	96.8	96.9	96.9	96.9	96.8	96.6	96.3	95.7	
	2016-17	97.0	96.9	97.0	97.1	97.1	97.0	96.8	96.7	96.4	95.8
	2017-18	97.1	97.0	97.1	97.2	97.2	97.2	97.1	96.9	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.

¹ 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.

4. Further context around Council Tax

Chart 4: Council Tax Potential Yield (£ millions), 2016-17



Source: Scottish Local Government Financial Statistics 2016-17, <http://www.gov.scot/Publications/2018/02/1225>

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. This publication is concerned with the Council Tax billed each year, which for 2016-17 was approximately £2.1 billion.

Table 6: Local Authority Revenue Funding, 2016-17

Income Source	Funding (£000s)	Proportion
General Revenue Funding	6,839,251	58.4%
Non-Domestic Rates	2,768,500	23.6%
Council Tax	2,090,754	17.9%
Other Sources	9,540	0.1%
Total Funding	11,708,045	100.0%

Source: Scottish Local Government Financial Statistics 2016-17, <http://www.gov.scot/Publications/2018/02/1225>

In 2016-17, the latest audited figures, Council Tax income (for all billing years) amounted to £2.091 billion. This accounted for 17.9 per cent, just over one-sixth, of total local authority revenue funding (£11.708 billion).

5. Background notes

5.1 Data definitions

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, 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.

5.2 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>

5.3 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.

5.4 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

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 Official Statistics.

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 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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